

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION

IN RE:	)	Chapter 11	
	)		
VP BUILDINGS, INC.;	)	00-43909	
UNITED PANEL, INC.;	)	00-43907	
VARCO PRUDEN INTERNATIONAL, INC.;	)	00-43908	Jointly Administered
VP-GRAHAM, INC.;	)	00-43910	Case No. 00-43866
LTV BLANKING CORPORATION;	)	00-43884	
LTV STEEL DE MEXICO, LTD.; and	)	00-43893	
LTV-WALBRIDGE, INC.,	)	00-43897	

Debtors.

Judge Randolph Baxter

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**SUMMARY COVER SHEET**  
**ON PROFESSIONAL FEES IN CHAPTER 11**

1. Applicant, KPMG LLP – U.S. and KPMG LLP – Canada (together “KPMG”), represents the Official Committee of Noteholders of the LTV Steel Company, Inc.
2. This is KPMG’s Final Application for Allowance of Compensation and Reimbursement of Expenses for the Period from January 31, 2003 through March 7, 2004.
3. Previous retainer paid to Applicant: None
4. In this application, Applicant seeks approval of 100% of the fees (\$102,890.00) and 100% of the expenses (\$3,764.00) for the period from January 31, 2003 through March 7, 2004.

Dated: May 7, 2004

KPMG LLP

By:



Leon Szlezinger, Principal  
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Debtors

Judge Randolph Baxter

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**FINAL FEE APPLICATION OF KPMG LLP - US AND KPMG LLP – CANADA FOR  
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES AS  
ACCOUNTANTS AND FINANCIAL ADVISORS TO THE OFFICIAL COMMITTEE OF  
NOTEHOLDERS FOR THE PERIOD JANUARY 31, 2003 THROUGH MARCH 7, 2004**

KPMG LLP – U.S. and KPMG LLP – Canada (jointly referred to herein as “Applicant” or “KPMG”), accountants and financial advisors to the Official Committee of Noteholders of the LTV Steel Company, Inc. (“Noteholders”), files the Final Fee Application for Allowance of Compensation and Reimbursement of Expenses for the Period from January 31, 2003 through March 7, 2004, pursuant to 11 U.S.C. §331. In support to this Application, Applicant states as follows:

1. On December 29, 2000, the Debtors filed their voluntary petitions for relief under Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”) with the clerk of this court. The Debtors, other than the Copperweld Debtors, continue in the management and possession of their remaining businesses and properties as Debtors-in-possession pursuant to Sections 1107 and 1108 of the Bankruptcy Code. No trustee or examiner had been appointed herein.
2. On January 19, 2001, the Office of the United States appointed the Noteholders Committee
3. By Court order dated March 11, 2003, KPMG was approved as accountants and financial advisors to the Noteholders Committee, a copy of which is attached hereto as Exhibit A, nunc pro tunc, as of January 31, 2003. The Applicant has received no retainers.
4. Each of the persons who has performed services herein has kept their daily time records setting forth the services performed and the time expended in connection therewith by category of service reflected in the Guidelines for Reviewing Applications For Compensation and Reimbursement of Expenses Filed Under 11U.S.C. §330 dated March 22, 1995 issued by the Office of the United States Trustee (the “Guidelines”).

5. Set forth in Exhibit B is a listing of the names, positions, billing rates and total hours and fees incurred
6. Set forth in Exhibit C is a listing of services for the period performed by individual professionals under the same matter Categories set forth in the Guidelines. Chronological summaries of time for each professional who rendered services for each Category for which reimbursement is sought were included in KPMG's Interim Fee Statements dated October 21, 2003 and February 13, 2004 and are hereby incorporated by reference herein
7. Set forth in Exhibit D is a summary of expenses incurred. KPMG charges only for out-of-pocket expenses at KPMG's actual cost or reimbursement to its employees
8. As part of the Administrative Order dated January 10, 2001, the Court authorized the submission of the interim professional fee applications to the Clerk of the Bankruptcy Court and a procedure pursuant to which eighty (80%) percent of the uncontested fees and one hundred (100%) percent of the uncontested expenses requested in such monthly fee applications would be paid by the Debtors ten (10) days after receipt of the Monthly Certifications, as defined in the Administrative Order dated January 10, 2001. The value of services performed by KPMG on behalf of the Noteholders are set forth below:

Date of Statement	Period Covered	Fees/Expenses Requested:	Fees/Expenses Paid:
October 21, 2003*	05/01/03 to 08/31/03	Fees: \$41,811.00 Expenses: \$2,902.00	Fees: \$41,811.00 Expenses: \$2,902.00
February 13, 2004	09/01/03 to 12/31/03	Fees: \$61,079.00 Expenses: \$1,862.00	Fees: \$56,019.00 Expenses: \$1,862.00
Total		Fees: \$102,890.00 Expenses: \$4,764.00	Fees: \$97,830.00 Expenses: \$4,764.00

\* Note: For this time period a combined fee application for the Copperweld Debtors and other LTV Debtors was submitted by KPMG. This application seeks only approval for fees and expenses incurred in respect of VP Buildings. Separate applications have been submitted for the Copperweld Debtors.

#### HISTORY OF THE CASE

9. On January 19, 2001, pursuant to Bankruptcy Code Section 1102, the United States Trustee (the "US Trustee") appointed the Noteholders' Committee. The Noteholders' Committee consists of certain holders of and the indenture trustees to the 8 2% senior notes due 2007 and the 11 ¾% senior notes due 2009. Both tranches of senior notes were issued by LTV and were guaranteed by certain other Debtors, including VP Buildings, the Copperweld Companies and LTV Steel.

10. On March 8, 2001, the Noteholders filed its Application of the Official Committee of Noteholders for an Order Authorizing the Nunc Pro Tunc Retention of CIBC World Markets Corp ("CIBC") as financial advisors
11. Pursuant to the Initial CIBC order, CIBC provided extensive financial advisory services from January 29, 2001 through January 15, 2002. The Noteholders, however, have not utilized CIBC since on or about January 15, 2002, and both the Noteholders Committee and the Unsecured Creditors Committee have coordinated with each other to reduce duplication of effort where appropriate
12. By an order entered on December 7, 2001, the Court authorized the Debtors to implement an asset protection plan (the "APP") to effect the orderly cessation of operations for, and the sale of assets of, the Debtors' integrated steel business segment (the "Integrated Steel Business"). Pursuant to the APP, LTV Steel has sold substantially all of its Integrated Steel Business assets and its tubular products division.
13. In August 2002, it became apparent that the Debtors would either sell the Copperweld Companies or formulate a stand-alone plan of reorganization for Copperweld Companies
14. On November 27, 2002, the Noteholders Committee filed its Motion of the Official Committee filed its Motion of the Official Committee of Noteholders for an Order Approving Amended Fee Structure for CIBC as Financial Advisors. On December 17, 2002, General Electric Capital Corporation ("GECC"), the agent to the Copperweld Company's post petition lenders, and the U.S. Trustee objected to the flat-fee arrangement proposed in the Amended Fee Structure Motion.
15. On January 31, 2003, the Noteholders' Committee filed its Notice of Withdrawal of Motion of the Official Committee of Noteholders for an Order Approving Amended Fee Structure for CIBC as Financial Advisors.
16. On January 31, 2003, the Noteholders' Committee selected KPMG as its accountants and financial advisors in these Cases
17. On December 17, 2003, this Court entered an order confirming the Debtors' First Amended Joint Plan of Liquidation of VP Buildings, Inc. and certain of its Affiliated Debtors, as amended (the "Plan"). The Plan became effective on March 8, 2004 (the "Effective Date").

#### **PROJECT SUMMARIES**

18. Set forth below is a narrative summary of the Categories under which material and substantial services were performed by the Applicant during the period. Reference should be made to the exhibits hereto and KPMG's Interim Fee Statements dated October 21, 2003 and February 13, 2004 which are incorporated by reference herein, for a more detailed description of the services performed

*Analysis of Intercompany Transactions* – KPMG's analysis regarding intercompany transactions involved a review of various issues including the Debtors' allocation of administrative and other (e.g. DIP financing fees) expenses, intercompany balances, negotiations with various entities in determining which entities received a benefit from the DIP financings and the associated financial burden each has born with respect to repayment of the DIP borrowings. In conducting these analyses, KPMG analyzed,

reviewed and developed a number of financial scenario models and also held numerous conference calls with the Committee and its legal advisors to discuss the same

**Bankruptcy Court Motions/Filings** - KPMG reviewed current Bankruptcy Motions/Filings and discussed progress of the case with Akin Gump.

**Billing Procedures, Fee Petitions & Interim Compensation** - KPMG developed and finalized monthly fee statements for May, June and July, including summaries of hours by individual activities and details of activities descriptions. KPMG also prepared expense report and interim fee application materials for the first interim fee period.

**Claims Analysis** - KPMG received and analyzed PBGC Claims and other pension and benefits issues and discussed them with Akin Gump.

**Plan of Reorganization** - KPMG professionals reviewed the Disclosure Statement and Plan of Reorganization that was filed with the Court. KPMG worked with counsel for the Noteholders Committee, to analyze these documents and report to the Committee members the implications of these documents.

**Travel** - Travel time included has been limited and has been reduced by 50%.

**Asset Analysis** - KPMG reviewed information regarding the potential Jalcite transaction.

**Executory Compensation Analysis** - KPMG reviewed the VP Buildings liquidation assistance program and provided comments to Akin Gump and the Debtor.

19. During the period for which compensation is sought, KPMG has rendered or provided services solely for the Committee and not on behalf of any other entity or party in interest. All of the services have been beneficial to the estate and have allowed this case to proceed as expeditiously as possible.

CERTIFICATION

20. The Applicant hereby certifies that the Committee has reviewed all invoices submitted herein, and the Applicant further certifies that it has complied with the Administrative Order dated January 10, 2001, by timely submitting its invoices for review to the designated Notice Parties on a monthly basis, including all invoices herein submitted for payment, and no objections have been received.

WHEREFORE, for the reasons set forth above, Applicant respectfully requests this Court to enter an order (i) granting final approval of fees and expenses incurred by the Applicant for the period from January 31, 2003 through March 7, 2004, in the total amounts of \$102,890.00 of fees and \$4,764.00 of expenses and (ii) authorizing and directing the Debtors to make all payments with respect to the fees and expenses requested in this Application.

Dated: May 7, 2004

KPMG LLP

By:



Leon Szelezingler, Principal  
KPMG LLP  
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New York, NY 10154  
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Fax: (212) 872-3004

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LTV STEEL DE MEXICO, LTD.; and	)	00-43893	
LTV-WALBRIDGE, INC.,	)	00-43897	

Debtors. Judge Randolph Baxter

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**ORDER APPROVING THE FINAL FEE APPLICATION OF KPMG LLP- US AND KPMG LLP-  
CANADA FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES  
AS ACCOUNTANTS AND FINANCIAL ADVISORS TO THE OFFICIAL NOTEHOLDERS  
COMMITTEE FOR THE PERIOD JANUARY 31, 2003 THROUGH MARCH 7, 2004**

AND NOW THIS \_\_\_\_ day of \_\_\_\_\_, 2004, upon consideration of the Application of KPMG LLP – U.S. and KPMG LLP- Canada (together “KPMG”), as Accountants and Financial Advisors to the Official Noteholders Committee for LTV Steel Company, Inc. *et al.* (the “Noteholders Committee” and collectively, the “Committees”) for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred From January 31, 2003 through and including March 7, 2004 (the “Applicant”), pursuant to 11 U.S.C. § 331, and no objections to this Application having been raised with the Court,

THE COURT HEREBY FINDS THAT:

1. Capitalized terms not otherwise defined herein have the meanings given to them in the Application.
  
2. The Court has jurisdiction over this matter pursuant to 28 U.S.C. Sections 157 and 1334.

3. This is a core proceeding pursuant to 28 U.S.C. Section 157(b)(2).

4. The Applicant's compensation for services rendered in connection with the Debtors' chapter 11 cases, for which the Applicant seeks interim allowance in the Application, is reasonable and appropriate under section 331 of the Bankruptcy Code.

5. The Applicant's expenses incurred in connection with the Debtors' chapter 11 cases, for which they seek reimbursement in their Application, are actual and necessary expenses under section 331 of the Bankruptcy Code.

ORDERED that the Application is hereby approved in the following amounts:

1. Approving the allowance for 100% compensation of professional services rendered to the committees during the period from January 31, 2003 through and including March 7, 2004 in the amount of \$102,890.00;

2. Approving the 100% reimbursement of Applicant's out-of-pocket expenses incurred in connection with the rendering of such professional services during the period January 31, 2003 through and including April 30, 2003 in the amount of \$4,764.00;

3. Nothing contained in this Order shall preclude any party in interest from seeking to allocate the interim compensation sought by the Application or previously paid to the Applicant pursuant to prior Orders of the Court among the estates of Debtors.

SO ORDERED:

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United States Bankruptcy Judge

This \_\_\_\_\_ day of May, 2004



PREPARED BY:

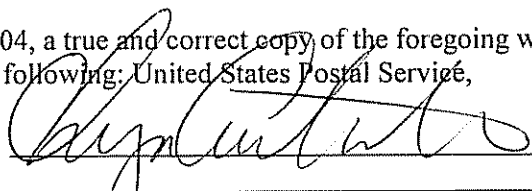
*James G. McLean*  
JAMES G. MCLEAN (PA I.D. 37463)

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CO-COUNSEL TO THE OFFICIAL NOTEHOLDERS COMMITTEE FOR  
LTV STEEL COMPANY, INC., ET AL.

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 7<sup>th</sup> day of May 2004, a true and correct copy of the foregoing was served upon the counsel of record by one or more of the following: United States Postal Service, facsimile, or e-mail.



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<p>Kay Woods, Esq. LTV Steel Company, Inc. 5800 Lombardo Center, Suite 200 Seven Hills, Ohio 44131 Phone: (216) 642-3311 Facsimile: (216) 642-4595</p>	<p>Paul M. Singer, Esq. Eric A. Schaffer, Esq. David Ziegler, Esq. Reed Smith LLP 435 Sixth Avenue Pittsburgh, Pennsylvania 15219 Phone: (412) 288-3131 Facsimile: (412) 288-3063 (Counsel for the Official Committee of Unsecured Creditors)</p>
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<p>David G. Heiman, Esq. Richard M. Cieri, Esq. Heather Lennox, Esq. Michelle M. Morgan, Esq. Jones, Day, Reavis &amp; Pogue 901 Lakeside Avenue Cleveland, Ohio 44114 Phone: (216) 586-3939 Facsimile: (216) 579-0212 (Counsel for the Debtors)</p>	<p>Joel J. Sprayregen Jared M. Wayne Shefsky &amp; Froelich Ltd. 444 North Michigan Avenue, Suite 2500 Chicago, IL 60611 Phone: (312) 836-4004 Fax: (312) 527-4011 (Attorneys for Hunter Corporation)</p>
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<p>Timothy J. Grendell Co-Counsel for Amicus U.S. Representative Dennis J. Kucinich Grendell Simon Co., L.P.A. 6640 Harris Road Broadview Heights, OH 44147 Phone: (440) 746-9600 Fax: (440) 746-9604</p>	<p>Henry A. Efroymsen, Esq. Ben T. Caughey, Esq. Ice Miller One American Square Box 82001 Indianapolis, IN 46282-0002 Phone: (317) 236-2100 Fax: (317) 592-4643 (Counsel for Treasurer of Lake County and City of East Chicago)</p>

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