

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re: §
 Metals USA, Inc., et al., § Jointly Administered Case No. 01-42530-H4-11
 Debtors. § Case Nos. 01-42530-H4-11 through 01-42573-H4-11
 §
 § Chapter 11

Summary of Exhibits

These exhibits are referred to in the Final Fee Application for Allowance of Compensation and Reimbursement of Expenses by Arthur Andersen LLP, as Accounts for Debtors:

<u>Description of Exhibit</u>	<u>Summary of Pertinent Parts</u>
A. Order Authorizing Employment and Retention of Arthur Andersen LLP, as Accountants for Debtors – Possession [Dkt. No. 163] entered December 26, 2001.	
B. Monthly Fee Statements of Arthur Andersen LLP for the Period November 15, 2002 through June 21, 2002.	

Copies of the exhibits are available by request to:

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