

**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

**AGREED ORDER ON FINAL FEE APPLICATION FOR ALLOWANCE
OF COMPENSATION AND REIMBURSEMENT OF EXPENSES BY
ARTHUR ANDERSEN LLP, AS ACCOUNTANTS FOR DEBTORS**
[This Order Relates to Docket # 2480]

Upon consideration of the Final Fee Application (the "Application") for Allowance of Compensation and Reimbursement of Expenses by Arthur Andersen LLP ("Andersen"), as accountants for Metals USA, Inc., and affiliated debtors¹ (the "Debtors"), for the period from the Petition Date, November 14, 2001, through June 21, 2002, the date Andersen was terminated by Debtors (the "Fee Period"); and this Court finding that sufficient notice having been given and no other or further notice being needed under the circumstances, and after finding that Andersen has negotiated with the U.S. Trustee and has agreed to reduce its fees and certain unreimbursable expenses; this Court hereby GRANTS the Application in its entirety for the reasons set forth therein. It is therefore ORDERED, ADJUDGED and DECREED that:


¹ Metals USA Management, Co., L.P., MUSA GP, Inc., MUSA L.P., Inc., Metals USA Finance Corp., Metals USA Realty Company, Metals Receivables Corporation, Jeffrey's Real Estate Corporation, Aerospace Specification Metals, Inc., Aerospace Specification Metals-U.K., Inc., Allmet Building Products, L.P., Allmet GP, Inc., Allmet LP, Inc., Cornerstone Building Products, Inc., Cornerstone Metals Corporation, Cornerstone Patio Concepts, L.L.C., Harvey Titanium, Ltd., Interstate Steel Company of Maryland, i-Solutions Direct, Inc., Metalmart, Inc., Metals Aerospace International, Inc., Metals USA Building Products Southeast, Inc., Metals USA Carbon Flat Rolled, Inc., Metals USA Flat Rolled Central, Inc., Metals USA Plates and Shapes Northcentral, Inc., WSS Transportation, Inc., Metals USA Plates and Shapes Northeast, L.P., Levinson Steel GP, Inc., Levinson Steel LP, Inc., Metals USA Plates and Shapes Southcentral, Inc., Metals USA Plates and Shapes Southeast, Inc., Queensboro, L.L.C., Metals USA Plates and Shapes Southwest, L.P., Intsel GP, Inc., Intsel LP, Inc., Metals USA Specialty Metals Northwest, Inc., Metals USA Contract Manufacturing, Inc., Metals USA Specialty Metals Northcentral, Inc., National Manufacturing Inc., Texas Aluminum Industries, Inc., Valley Aluminum, Co., Valley Aluminum of Nevada, Inc., Western Awning Company, Wilkof-Morris Steel Corporation.

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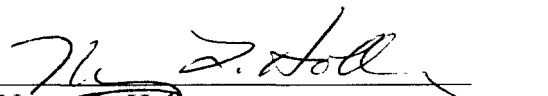
1. Applicant's professional fees in the amount of \$ 703,450.⁰⁰ ^{WB} (which reflects a reduction of \$ 15,000.⁰⁰ for certain clerical and non-billable consulting time) and out-of-pocket expenses in the amount of \$444.00 (which reflects a reduction of \$ 167.³⁴ for meals and other unreimbursable expenses), for a total amount of \$ 5,722.65 are allowed by the Court as compensation for professional services and reimbursement of Applicant's reasonable and necessary out-of-pocket expenses rendered in these jointly administered cases from the Petition Date through June 21, 2002;

2. Debtors are hereby authorized and directed to pay Applicants all previously unpaid fees and expenses ^{in the amounts of \$189,512.00 and 444.00, respectively (y)} from the Petition Date through June 21, 2002 immediately upon entry of this ^{WB} Order.

SIGNED this 10th day of January, 2003.


UNITED STATES BANKRUPTCY JUDGE

AGREED:


Nancy L. Holley
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