

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

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

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**ORDER ON FIRST AND FINAL FEE APPLICATION FOR ALLOWANCE  
OF COMPENSATION AND REIMBURSEMENT OF EXPENSES BY  
DELOITTE & TOUCHE LLP, AS ACCOUNTANTS FOR DEBTORS**

[This Order Relates to Docket # ]

Upon consideration of the First and Final Fee Application (the “Application”) for Allowance of Compensation and Reimbursement of Expenses by Deloitte & Touche LLP (“Deloitte”), as accountants for Metals USA, Inc., and affiliated debtors<sup>1</sup> (the “Debtors”), for the period June 30, 2002, through October 31, 2002, the date Debtors emerged from bankruptcy (the “Fee Period”); and this Court finding that sufficient notice having been given and no other or further notice being needed under the circumstances, this Court hereby GRANTS the Application in its entirety for the reasons set forth therein. It is therefore ORDERED, ADJUDGED and DECREED that:

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<sup>1</sup> 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 \$ 869,241.54, and reimbursable expenses in the amount of \$50,270.35, for a total amount of \$919,511.89 are allowed by the Court as final compensation for professional services and reimbursement of Applicant's reasonable and necessary out-of-pocket expenses rendered in these jointly administered cases June 30, 2002 through October 31, 2002;

2. Applicant has already been paid \$740,636.55 by Debtors since June 30, 2002. Debtors are hereby authorized and directed to pay Applicants all previously unpaid fees and expenses from June 30, 2002 through October 31, 2002, in the amount of \$178,875.34 immediately upon entry of this Order.

SIGNED this 4<sup>th</sup> day of April, 2003.

  
UNITED STATES BANKRUPTCY JUDGE