

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

In re:)	Case No. 02-08699
)	(Jointly Administered)
NATIONAL STEEL CORPORATION,)	Chapter 11
<u>et al.</u> ,)	Honorable John H. Squires
)	
Debtors.)	Hearing Date: Tuesday,
)	March 9, 2004 at 8:30 a.m.
)	Objection Deadline: Tuesday,
)	March 2, 2004 at 5:00 p.m.

FILED
UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
FEB 09 2004
KENNETH S. GARDNER, CLERK
PS REP. - KG

**FINAL FEE APPLICATION OF CROWE CHIZEK AND COMPANY LLC FOR
ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES AS TAX CONSULTANTS TO THE DEBTORS FOR
THE PERIOD FROM AUGUST 1, 2003 THROUGH AND INCLUDING DECEMBER 19, 2003**

Name of Applicant:	Crowe Chizek and Company LLC
Authorized to Provide Professional Services to:	National Steel Corporation and certain of its Subsidiaries, Affiliates, Debtors and Debtors-in- Possession
Date of Retention:	April 3, 2002, effective as of March 6, 2002
Period for which compensation and reimbursement is sought:	August 1, 2003 through December 19, 2003
Amount of fees sought as actual, reasonable and necessary	\$316,301.08
Amount of expenses sought as actual, reasonable and necessary	\$5,881.67
This is a(n):	<input type="checkbox"/> interim <input checked="" type="checkbox"/> final application

Pursuant to the Administrative Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Periodic Compensation and Reimbursement of Expenses of Professionals (Docket No. 34) entered on or about March 6, 2002, Crowe Chizek and Company LLC has filed Monthly Statements with the Court and served copies of these Monthly Statements on the Notice Parties (as defined in the Administrative Order).

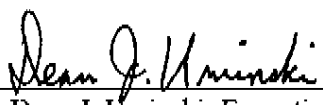
Monthly Fee Statements	Combined Accts	Requested		Provisional Payments	
		Fees	Expenses	Fees	Expenses
7/25/03	5/26/03-6/30/03	\$48,701.25	\$1,542.51	\$48,701.25	\$1,542.51
8/25/03	7/1/03-7/31/03	\$53,628.75	\$1,179.66	\$42,980.75	\$1,179.66
8/25/03	4/1/03-7/31/03	\$102,330.00	\$2,722.17	\$91,682.00	\$2,722.17
9/25/03	8/1/03-8/31/03	\$97,495.88	\$1,888.49	\$88,163.94	\$1,888.49
10/27/03	9/1/03-9/30/03	\$80,012.40	\$2,376.36	\$71,547.11	\$2,376.36
11/25/03	10/01/03-10/31/03	\$64,913.80	\$1,174.73	\$58,422.42	\$1,174.73
12/24/03	11/01/03-11/30/03	\$39,069.80	\$123.71	\$35,162.82	\$123.71
N/A	12/01/03-12/19/03	\$34,809.20	\$318.38	\$ 0.00	\$0.00
02/02/04	8/1/03-12/19/03	\$316,301.08	\$5,881.67	\$253,296.29	\$5,563.29

Summary of All OCP Fees and Expenses Prior to the First Interim Fee Application

OCP Payment Summary	Account 859995.003 Property Tax	Payments Requested		Actual Payments Received	
Invoice Date	Period Covered	Fees	Expenses	Fees	Expenses
3/12/2002	3/6/02-3/31/02	\$14,000.00	\$0.00	\$14,000.00	\$0.00
4/5/2002	4/1/02-4/30/02	\$14,000.00	\$0.00	\$14,000.00	\$0.00
4/25/2002	5/1/02-5/31/02	\$14,000.00	\$0.00	\$14,000.00	\$0.00
5/28/2002	6/1/02-6/30/02	\$4,000.00	\$0.00	\$4,000.00	\$0.00
6/27/2002	7/1/02-7/31/02	\$4,000.00	\$0.00	\$4,000.00	\$0.00
7/24/2002	8/1/02-8/31/02	\$4,000.00	\$0.00	\$4,000.00	\$0.00
8/23/2002	9/1/02-9/30/02	\$4,000.00	\$0.00	\$4,000.00	\$0.00
10/08/2002	10/01/02-10/31/02	\$4,000.00	\$0.00	\$4,000.00	\$0.00
10/28/2002	11/01/02-11/30/02	\$4,000.00	\$0.00	\$4,000.00	\$0.00
12/10/2002	12/01/02-12/31/02	\$4,000.00	\$0.00	\$4,000.00	\$0.00
12/13/2002	1/1/03-1/31/03	\$16,000.00	\$0.00	\$16,000.00	\$0.00
1/21/2003	2/1/03-2/28/03	\$16,000.00	\$0.00	\$16,000.00	\$0.00
2/25/2003	3/1/03-3/31/03	\$15,000.00	\$0.00	\$15,000.00	\$0.00
3/24/2003	4/1/03-4/30/03	\$15,000.00	\$0.00	\$15,000.00	\$0.00
4/21/2003	5/1/03-5/25/03	\$15,000.00	\$0.00	\$15,000.00	\$0.00
Totals		\$147,000.00	\$0.00	\$147,000.00	\$0.00
OCP Payment Summary	Account 859995.001 Franchise/Income/ Misc Tax	Payments Requested		Actual Payments Received	
Invoice Date	Period Covered	Fees	Expenses	Fees	Expenses
8/8/2002	3/6/02-7/31/02	\$400.00	\$0.00	\$400.00	\$0.00
12/30/2002	8/1/02-12/31/02	\$10,000.00	\$0.00	\$10,000.00	\$0.00
1/21/2003	1/1/03-1/17/03	\$7,172.50	\$0.00	\$7,172.50	\$0.00
1/30/2003	1/18/03-1/28/03	\$6,827.50	\$0.00	\$6,827.50	\$0.00
2/25/2003	2/01/03-2/20/03	\$12,897.50	\$0.00	\$12,897.50	\$0.00
3/24/2003	2/21/03-3/20/03	\$7,885.00	\$0.00	\$7,885.00	\$0.00
4/22/2003	3/21/03-4/18/03	\$7,240.00	\$0.00	\$7,240.00	\$0.00
5/27/2003	4/19/03-5/23/03	\$24,605.85	\$0.00	\$24,605.85	\$0.00
Totals		\$77,028.35		\$77,028.35	

The aggregate amount of fees and expenses paid to the Applicant to date for services rendered and expenses incurred herein is: \$ 577,292.10

Date: February 02, 2004

By: 
Dean J. Uminski, Executive

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)	(Jointly Administered)
NATIONAL STEEL CORPORATION,)	Chapter 11
<u>et al.</u> ,)	Honorable John H. Squires
)	Hearing Date: Tuesday,
Debtors.)	March 9, 2004
)	at 8:30 a.m.
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SUMMARY SHEET

OCP Fees Previously Requested: \$224,028.35
OCP Fees Previously Awarded: \$224,028.35

Monthly Fee Statement Fees Previously Requested: \$418,631.08
Monthly Fee Statement Fees Previously Awarded: \$333,978.29

Monthly Fee Statement Expenses Previously Requested: \$8,285.46
Monthly Fee Statement Expenses Previously Awarded: \$8,285.46

NAME OF APPLICANT:
Crowe Chizek and Company LLC

ROLE IN THE CASE:
Tax Consultants to National Steel Corporation and certain of its Subsidiaries, Affiliates, Debtors and Debtors in Possession

CURRENT APPLICATION
Fees Requested: \$316,301.08
Expenses Requested: \$5,881.67

NAMES OF PROFESSIONALS	POSITION	HOURS BILLED CURRENT APPLICATION	2003 RATES	TOTAL FOR APPLICATION
Michael Burmeister	Executive	2.50	205.00	\$512.50
Timothy Daum	Executive	10.50	210.00	\$2,205.00
David Delgado	Excutive	.50	252.00	\$126.00
Michael Hollowell	Executive	4.00	300.00	\$1,200.00
Steve Pajakowski	Executive	15.70	315.00	\$4,945.50
Dean Uminski	Executive	134.00	300.00	\$40,200.00
Brad DeWael	Executive	6.90	225-230.00	\$1,571.75

NAMES OF PROFESSIONALS	POSITION	HOURS BILLED CURRENT APPLICATION	2003 RATES	TOTAL FOR APPLICATION
Vladimir Peric	Senior Manager	2.00	240.00	\$480.00
Jeff Stark	Manager	179.30	190.00	\$34,067.00
Angela Robbins	Manager	424.40	126.53 – 140.00	\$57,514.23
Kay Schilling	Manager	34.40	135.00 – 145.00	\$4,985.00
Richard Griffen	Manager	2.40	165.00	\$396.00
Brian Kanouse	Manager	220.00	115.00 – 125.00	\$26,400.00
Jerry Stephan	Senior Staff	391.90	110.00 – 120.00	\$43,552.50
Mark Soltys	Senior Staff	715.50	115.00 – 135.00	\$93,157.50
Erika Engler	Senior Staff	25.70	87.00	\$2,235.90
Jennifer Coomes	Staff	.70	50.00	\$35.00
Kelly Foley	Staff	.50	70.00	\$35.00
Linda Deaton	Admin Assistant	54.70	36.00 – 47.00	\$2,313.50
Rebecca Dodd	Admin Assistant	3.00	47.00	\$141.00
Dorothy Hairston	Admin Assistant	.50	44-47.00	\$25.10
Carol Huffine	Admin Assistant	1.00	55.00	\$55.00
Joyce Pluta	Admin Assistant	<u>4.10</u>	36.00	<u>\$147.60</u>
<u>TOTAL</u>		<u>2,234.20</u>		<u>\$316,301.08</u>

TOTAL
BLENDED
HOURLY
RATE: \$141.57

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NATIONAL STEEL CORPORATION,)	Chapter 11
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Debtors.)	Hearing Date: Tuesday, March 9, 2004
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**FINAL FEE APPLICATION OF CROWE CHIZEK AND COMPANY LLC FOR
ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES AS TAX CONSULTANTS TO THE DEBTORS
FOR PERIOD AUGUST 1, 2003 THROUGH AND INCLUDING DECEMBER 19, 2003**

Crowe Chizek and Company LLC, ("Crowe Chizek" or the "Applicant"), tax consultants to National Steel Corporation ("National Steel") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession (collectively, the "Debtors"), pursuant to Sections 330 and 331 of the United States Bankruptcy Code and Local Rule 607 of Bankruptcy Practice and Procedure of the United States Bankruptcy Court For the Northern District of Illinois (the "Local Rules"), submits this Final Fee Application (the "Application") for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Tax Consultants to the Debtors for the Period From August 1, 2003 through December 19, 2003 (the "Application Period") and respectfully requests that this Court enter an order awarding Crowe Chizek final compensation of \$316,301.08 for professional services rendered to the Debtors during the Application Period and also award Crowe Chizek an additional \$5,881.67 for ordinary and necessary expenses incurred during the Application Period. In support of the foregoing requests, Applicant states as follows:

I. COMMENCEMENT OF CASE; JURISDICTION

1. On March 6, 2002 (the "Petition Date"), the Debtors each filed voluntary petitions in this Court for reorganization relief under chapter 11 of the United States Code, 11 U.S.C. § 101-1330 (the "Bankruptcy Code"). The Debtors continue to manage and operate their businesses as debtors and debtors-in-possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code.

2. This Court has jurisdiction over the Application under 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(A) and (M).

3. The statutory bases for the relief requested herein are Sections 105(a), 330 and 331 of the Bankruptcy Code.

II. CROWE CHIZEK'S RETENTION; THE ADMINISTRATIVE ORDERS; PRIOR FEE REQUESTS

4. On March 6, 2002, this Court entered that certain Administrative Order Pursuant to 11 U.S.C. §§ 327 and 105, Authorizing Employment and Retention of Professionals Utilized by Debtors in the Ordinary Course of Business ("Debtors Payment Approval Administrative Order").

5. On March 7, 2002, this Court entered that certain Administrative Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Periodic Compensation and Reimbursement of Expenses of Professionals (Docket No. 34) ("Court Approved Payment Administrative Order").

6. Pursuant to Debtors Payment Approval Administrative Order, on March 27, 2002, Crowe Chizek filed its Affidavit with the Court requesting authorization to be an Ordinary Course Professional for the Debtors. On April 4, 2002, Crowe Chizek received a file stamped

copy (dated April 3, 2002) from The United State Bankruptcy Court - Northern District of Illinois.

7. Pursuant to Debtors Payment Approval Administrative Order, the Debtors are authorized to pay, without formal application to the Court, any ordinary Course Professional monthly billings that do not exceed \$30,000 in any one month or \$300,000 during the entire case. For the period of March 6, 2002 to May 25, 2003, Crowe Chizek's monthly fees did not exceed \$30,000 nor did the total fees to date exceed \$300,000 (see attached schedule enclosed with cover sheet).

8. On or around June 1, 2003, Crowe Chizek was retained to provide additional tax consulting services for Debtor. As such, Crowe Chizek's monthly fees were expected to rise above the \$30,000 limitation detailed in the Debtors Payment Approval Administrative Order. This increase in monthly fees would require Crowe Chizek to be subject to the provisions of the Court Payment Approval Administrative Order going forward.

9. Pursuant to Court Payment Approval Administrative Order, Crowe Chizek and other professionals retained in this case are authorized to file and serve upon parties identified in the Court Payment Approval Administrative Order monthly fee applications each month (the "Monthly Fee Statement"). Upon expiration of a 20-day objection period specified in the Court Payment Approval Administrative Order, if no objection is received, the Debtors are authorized to pay Crowe Chizek and other professionals ninety percent (90%) of the fees and one hundred percent (100%) of the expenses requested in the Monthly Fee Statement. If an objection is received, then the Debtors are authorized to pay ninety percent (90%) of the fees and one hundred percent (100%) of the expenses that are not the subject of the objection. Thereafter, at four month intervals or at such other intervals as the Court may otherwise direct, each

professional must file with the Court and serve on the required notice parties an interim request (an "Interim Fee Application Request") for Court approval and allowance of all amounts requested during that interim fee period.

10. On August 26, 2003, Crowe Chizek filed the First Interim Fee Application of Crowe Chizek for Allowance of Compensation for Services Rendered and Reimbursement of Expenses as Tax Consultants to the Debtors for the Period from April 1, 2003 through and including July 31, 2003, seeking allowance of fees in the amount of \$102,330.00 and reimbursement of expenses in the amount of \$2,722.17.

11. On September 16, 2003, this Court entered Order Allowing Compensation to Crowe Chizek as Tax Consultants for the Debtors and Granting Other Relief in the amounts of \$91,682.00 in fees and \$2,722.17 in expenses. Subsequently, the Debtors paid the difference between the amounts allowed in the September 16, 2003 Order and the amounts previously authorized and paid pursuant to the Administrative Order.

12. On September 25, 2003, Crowe Chizek filed and served the Third Monthly Statement of Crowe Chizek as Tax Consultants to the Debtors for the Period from August 1, 2003 through August 31, 2003, seeking reimbursement of fees in the amount of \$97,959.93 and reimbursement of expenses in the amount of \$1,888.49. Crowe Chizek received no objection to this monthly request. The Debtors paid Crowe Chizek 90% of the fees and 100% of the expenses requested.

13. On November 6, 2003, Crowe Chizek filed and served an Amended Third Monthly Statement of Crowe Chizek as Tax Consultants to the Debtors for the Period from August 1, 2003 through August 31, 2003, seeking reimbursement of fees in the amount of \$97,495.88 and reimbursement of expenses in the amount of \$1,888.49. These amounts

represented a reduction of 3.15 hours and \$464.05 in compensation from the original August Monthly Statement. This reduction was made to account for the differences in time entries that resulted from rounding down all necessary entries to tenths of hours instead of quarters of hours as billed in the original August Monthly Statement.

14. On October 27, 2003, Crowe Chizek filed and served the Fourth Monthly Statement of Crowe Chizek as Tax Consultants to the Debtors for the Period from September 1, 2003 through September 30, 2003, seeking reimbursement of fees in the amount of \$80,012.40 and reimbursement of expenses in the amount of \$2,376.36. Crowe Chizek received no objection to this monthly request. The Debtors paid Crowe Chizek 90% of the fees and 100% of the expenses requested.

15. On November 24, 2003, Crowe Chizek filed and served an Amended Fourth Monthly Statement of Crowe Chizek as Tax Consultants to the Debtors for the Period from September 1, 2003 through September 30, 2003, seeking reimbursement of fees in the amount of \$80,012.40 and reimbursement of expenses in the amount of \$2,376.36. These amounts were unchanged from the original September Monthly Statement. This Amended Monthly Statement was therefore filed simply to provide further break down of our time entries per the court's instruction.

16. On November 25, 2003, Crowe Chizek filed and served the Fifth Monthly Statement of Crowe Chizek as Tax Consultants to the Debtors for the Period from October 1, 2003 through October 31, 2003, seeking reimbursement of fees in the amount of \$64,913.80 and reimbursement of expenses in the amount of \$1,174.73. Crowe Chizek received no objection to this monthly request. The Debtors paid Crowe Chizek 90% of the fees and 100% of the expenses requested.

17. On December 24, 2003, Crowe Chizek filed and served the Sixth Monthly Statement of Crowe Chizek as Tax Consultants to the Debtors for the Period from November 1, 2003 through November 30, 2003, seeking reimbursement of fees in the amount of \$39,069.80 and reimbursement of expenses in the amount of \$123.71. Crowe Chizek received no objection to this monthly request. The Debtors paid Crowe Chizek 90% of the fees and 100% of the expenses requested.

18. Crowe Chizek did not file and serve a Monthly Statement for the Period from December 1, 2003 through December 19, 2003 seeking reimbursement of fees in the amount of \$34,809.20 and reimbursement of expenses in the amount of \$318.38. Instead, these amounts are included in this final fee application.

19. This is Crowe Chizek's final fee application. Prior to the First Monthly Statement for the period of May 26, 2003 to June 30, 2003, Crowe Chizek had been an Ordinary Course Professional not subject to the approval of the Bankruptcy Court in accordance with 11 U.S. C §§ 330 and 331 as our fees did not exceed \$30,000 in any one month and to date had not exceeded \$300,000 during the entire bankruptcy case for Debtors (National Steel Corporation and certain of its Subsidiaries, Affiliates, Debtors and Debtors-in-Possession). To date all fees and associated expenses for the period March 6, 2002 - May 25, 2003 have been paid in full.

III. NOTICE; CASE STATUS

20. In accordance with the Administrative Order, Crowe Chizek has served this Application upon National Steel, counsel to the Official Committee of Unsecured Creditors (the "Committee"), all special counsel to the Debtors retained in these cases, counsel to the post-petition Lenders, the United States Trustee, counsel for the Bondholders, and other professionals (excluding Ordinary Course Professionals) retained pursuant to Order of this Court in these

cases. Crowe Chizek also has served notice of this Application upon those entities having requested notices in these cases pursuant to Rule 2002. Crowe Chizek submits that such notice is appropriate and proper.

21. To the best of Crowe Chizek's knowledge, the Debtors have paid to the United States Trustee's office all quarterly fees due and owing.

IV. NATURE OF TAX CONSULTING SERVICES PERFORMED BY CROWE CHIZEK AND COMPANY LLC

22. Crowe Chizek has served as tax consultants to the Debtors and Crowe Chizek professionals have devoted substantial time to numerous and complex tax matters. All services and costs for which compensation is requested by Crowe Chizek in this Application were reasonable and necessary and were performed for and on behalf of the Debtors, and not for or on behalf of any other person. As described in the attached Exhibits A through E, Crowe Chizek professionals billed their time to several distinct subject matter categories. Below is a summary of the activities performed by Crowe Chizek professionals during the Application Period, organized by similar Crowe Chizek project code descriptions ("PCD"):

PCD 1 – Planning, Supervision, Administration, Review (Crowe Chizek codes 3101, 3107, 3108, 3109, 3153, 3309, 3501, 3507, 3551, 3552, 3554, 3825)

In order to assist management in effectively managing the Debtors' tax filing responsibilities, Crowe Chizek spent time developing its workplan and action items and coordinating such work internally and with the Debtor's tax management. As with any taxpayer of this size and complexity, effective planning is critical to the efficient and timely completion of the Debtor's tax filing responsibilities.

PCD 2 – Tax/Business – Tax Return Preparation (Crowe Chizek codes 3102, 3106, 3108, 5585)

Preparation of 2002 Federal U.S. and Canadian Income Tax Returns and related workpapers for subsidiaries, affiliates and related entities of National Steel Corporation, including NSL, Inc., Delray Connecting Railroad, National Steel Funding Corp., Midwest Steel Division, Granite City Division, Great Lakes Division, SGAO Division, National Ontario II, etc.

PCD 3 – Tax/SALT – Tax Return Preparation (Crowe Chizek code 3502)

Preparation of 2002 State Income Tax Returns and related workpapers for subsidiaries, affiliates and related entities of National Steel Corporation, including NSL, Inc., AMX, National Mines Corporation, Mathies Coal Company, Hanna Furnace Corporation, Great Lakes Steel, etc. Preparation of 2002/2003 State Personal Property Tax Returns and related workpapers for National Steel Corporation and its subsidiaries, affiliates, and divisions including NSL, Inc.

PCD 4 – Tax/SALT – Tax Notice (Crowe Chizek code 3506)

Preparation of 1997-2001 Amended Federal and State RAR Income Tax Returns and related workpapers for National Steel Corporation and its subsidiaries, affiliates, and related entities.

PCD 5 – Tax/SALT Real & Personal Property Tax Review/Appeal (Crowe Chizek codes 3540, 3541)

Reviewing prior National Steel Corporation – Great Lakes Division settlement agreements with Wayne County for purposes of settling outstanding 2001 & 2002 property tax appeals, attending meetings with National Steel Officials, Honigman Miller Schwartz and Cohn, Wayne County & City of Ecorse and River Rouge Michigan to resolve 2001 and 2002 property tax appeals.

PCD 6 – Tax/SALT – Other Services (Crowe Chizek Code 3557)

Other State/Local Tax services not previously classified. Services include the following: Reviewing 2002 and 2003 Property Tax billings and related workpapers for National Steel Corporation and its subsidiaries and affiliates, preparing various property tax payments and summary schedules, preparing accrual workpapers for National Steel Corporation and its subsidiaries/affiliates, researching/reviewing various tax issues relating to the sale of National Steel Corporation, including the review of the Asset Purchase Agreement between NSC and USS.

PCD 7 – Travel Time (Crowe Chizek code 4444, 5520)

Client Paid Travel Time for Crowe Chizek personnel to travel from Fort Wayne and South Bend, Indiana to National Steel Corporation Headquarters' location in Mishawaka, Indiana to perform above described PCD 1 and PCD 6 work.

PCD 8 – Preparation of Fee/Expense Applications (Crowe Chizek code 5560)

In order to comply with the interim compensation procedures established by the bankruptcy court, Crowe Chizek prepared monthly fee statements in support of its request for payment of monthly fees and out-of-pocket expense reimbursements. Crowe Chizek compiled these documents in accordance with local bankruptcy court rules, including the preparation of exhibits containing detailed time diary entries and categorization of out-of-pocket expenses. These documents were then distributed on a timely basis by Debtors' counsel to the parties on the official service list.

PCD 9 – Benefit Plan Services Consulting (Crowe Chizek Code 5108)

Research regarding welfare benefit trusts maintained by client, including consequence of potential reversion of plan assets from supplemental unemployment benefit trust and proper use of VEBA assets.

V. CERTIFICATION

23. The undersigned has reviewed requirements of Local Bankruptcy Rule 607 and certifies to the best of his information, knowledge and belief that this application complies with such rule.

VI. CONCLUSION

24. All of the services for which compensation is requested, along with all expenses for which reimbursement is requested hereunder, were rendered at the request of and/or solely on behalf of the Debtors, and not on behalf of any other entity.

WHEREFORE, Crowe Chizek, tax consultants for the Debtors herein, respectfully requests that this Court enter an Order authorizing and approving:

A. Final compensation in the amount of **\$316,301.08**, incurred for actual, necessary and valuable professional services rendered to the Debtors August 1, 2003 through and including December 19, 2003;

B. Expenses totaling **\$5,881.67** incurred in connection with Crowe Chizek's tax consulting services for the Debtors from August 1, 2003 through and including December 19, 2003;

C. Authorizing and directing the Debtors to pay Crowe Chizek the difference between the amounts allowed hereunder and the amounts previously paid pursuant to the Administrative Order; and

D. Granting such other and further consistent relief as the Court may deem equitable.

By: Dean J. Uminski
Dean J. Uminski

Crowe Chizek and Company LLC
330 E. Jefferson Blvd., P.O. Box 7
South Bend, IN 46624-0007
(574) 232-3992

Tax Consultants for National Steel
Corporation and Certain of its Subsidiaries,
Affiliates, Debtors and Debtors in Possession

Dated: February 2, 2004

Exhibit A

National Steel Corporation
 Crowe Chizek & Company L.L.C
 Summary of Time by Professional
 For the Period August 1, 2003 through December 19, 2003

<u>Professional</u>	<u>Position</u>	<u>Hours</u>
Michael Burmeister	Executive	2.50
Jennifer Coomes	Staff	0.70
Timothy Daum	Executive	10.50
Linda Deaton	Admin Assistant	54.70
David Delgado	Executive	0.50
Brad DeWael	Executive	6.90
Rebecca Dodd	Admin Assistant	3.00
Erika Engler	Senior Staff	25.70
Kelly Foley	Staff	0.50
Richard Griffen	Manager	2.40
Dorothy Hairston	Admin Assistant	0.50
Michael Hollowell	Executive	4.00
Carol Huffine	Admin Assistant	1.00
Brian Kanouse	Manager	220.00
Steve Pajakowski	Executive	15.70
Vladimir Peric	Senior Manager	2.00
Joyce Pluta	Admin Assistant	4.10
Angie Robbins	Manager	424.40
Kay Schilling	Manager	34.40
Mark Soltys	Senior Staff	715.50
Jeff Stark	Manager	179.30
Jerry Stephan	Senior Staff	391.90
Dean Uminski	Executive	<u>134.00</u>
	Total	<u><u>2234.20</u></u>

Exhibit B

National Steel Corporation
Crowe Chizek & Company LLC
Summary of Time by Project Code
For the Period August 1, 2003 through December 19, 2003

<u>Project Code</u>	<u>Description</u>	<u>Hours</u>
1	Planning, Supervision, Administration and Review	176.30
2	Tax/Business - Tax Return Preparation	557.40
3	Tax/SALT - Tax Return Preparation	940.60
4	Tax/SALT - Tax Notice	72.80
5	Tax/SALT Real/Personal Property Tax Review/Appeal	1.60
6	Tax/SALT - Other Services	345.50
7	Travel Time	64.70
8	Preparation of Fee/Expense Applications	61.80
9	Benefit Plan Services Consulting	<u>13.50</u>
		<u>2234.20</u>

Exhibit C

National Steel Corporation
 Crowe Chizek & Company LLC
 Detail of Time by Professional
 For the Period August 1 through December 19, 2003

Name	Date	Time	PCD	Description
Burmeister, M.	10/1/2003	0.50	9	Research VEBA/5500 questions from client with respect to reversion of assets from plan
Burmeister, M.	10/2/2003	1.00	9	Research VEBA, SUB plan taxation questions with respect to reversion of assets from plan
Burmeister, M.	10/10/2003	0.50	9	Research VEBA, SUB plan taxation questions with respect to reversion of assets from plan
Burmeister, M.	10/15/2003	0.50	9	Research VEBA, SUB plan taxation questions with respect to reversion of assets from plan
Burmeister, M. Totals		2.50		
Coomes, J.	8/28/2003	0.70	3	Went to IRS office to drop off 2002 tax returns for Jeff.
Coomes, J. Total		0.70		
Daum, T.	10/10/2003	3.00	9	Researching excise tax issue with respect to reversion of excess assets in welfare benefit funds
Daum, T.	10/13/2003	2.00	9	Researching VEBA reversion issue
Daum, T.	10/14/2003	1.50	9	Research VEBA, SUB plan taxation questions with respect to reversion of assets from plan
Daum, T.	10/15/2003	2.00	9	Research VEBA, SUB plan taxation questions with respect to reversion of assets from plan
Daum, T.	10/28/2003	1.00	9	Research VEBA, SUB plan taxation questions with respect to reversion of assets from plan
Daum, T.	11/4/2003	1.00	9	Research VEBA, SUB plan taxation questions with respect to reversion of assets from plan
Daum, T. Total		10.50		
Deaton, L.	8/21/2003	3.50	8	Completed billing breakdown for the period 5/14/03 to 7/31/03 for Brian Kanouse.
Deaton, L.	8/26/2003	2.50	8	Worked on various edits of first interim fee applications for Brian Kanouse and Dean Uminski
Deaton, L.	9/3/2003	1.40	2	Processing RAR 1997-2001 tax returns for Kansas
Deaton, L.	9/3/2003	1.40	6	Processing RAR 1997-2001 tax returns for LA
Deaton, L.	9/3/2003	1.40	6	Processing RAR 1997-2001 tax returns for MS
Deaton, L.	9/3/2003	1.40	6	Processing RAR 1997-2001 tax returns for WV
Deaton, L.	9/3/2003	0.40	6	Processing RAR 1997-2001 tax return for TN
Deaton, L.	9/8/2003	1.00	3	Processed 2002 NY Franchise tax returns
Deaton, L.	9/8/2003	0.20	3	Processed 2002 AR tax return
Deaton, L.	9/8/2003	1.40	3	Processed RAR 1997-2001 tax returns for WI
Deaton, L.	9/8/2003	1.40	3	Processed RAR 1997-2001 tax returns for GA
Deaton, L.	9/8/2003	0.50	7	Travel back to and from National Steel to process tax returns.
Deaton, L.	9/10/2003	0.40	3	Processed 2002 FL state tax returns
Deaton, L.	9/10/2003	1.60	3	Prepared, collated and copied multiple attachments for state tax returns to be processed on 09/11/03. Some attachments in excess of 200+ pages

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Name	Date	Time	PCD	Description
Deaton, L.	9/10/2003	0.50	7	Travel to and from National Steel to process tax return and to the Post Office to deliver certified return.
Deaton, L.	9/11/2003	1.40	3	Processed 2002 WV state tax returns on site
Deaton, L.	9/11/2003	0.20	3	Processed 2002 DC state tax return on site
Deaton, L.	9/11/2003	0.40	3	Processed 2002 Georgia state tax return on site
Deaton, L.	9/11/2003	0.40	3	Processed 2002 Michigan state tax return on site
Deaton, L.	9/11/2003	0.40	3	Processed 2002 Illinois state tax return on site
Deaton, L.	9/11/2003	0.30	7	Traveling from Crowe to National Steel
Deaton, L.	9/22/2003	1.00	3	Copied and bound 2002 Federal consolidated returns.
Deaton, L.	9/22/2003	0.30	7	Traveling to National Steel
Deaton, L.	10/2/2003	1.00	8	Worked on billing issues
Deaton, L.	10/3/2003	2.00	8	Billing project (3 months) for Dean Uminski
Deaton, L.	10/8/2003	0.50	3	Picked up and discussed processing of various tax returns for Friday, 10/10
Deaton, L.	10/8/2003	0.20	7	Traveled to National to pick-up tax 2002 returns for copying
Deaton, L.	10/9/2003	0.50	3	Copied 2002 tax returns at office to process on 10/10
Deaton, L.	10/10/2003	1.00	3	Processing California 2002 Franchise Tax Return
Deaton, L.	10/10/2003	0.40	3	Processing 2002 Illinois Tax Return
Deaton, L.	10/10/2003	0.40	3	Processing 2002 2 Indiana Tax Returns
Deaton, L.	10/10/2003	0.20	3	Processing 2002 Kansas Tax Return
Deaton, L.	10/10/2003	0.90	3	Processing 2002 3 Kentucky Tax Returns
Deaton, L.	10/10/2003	0.20	3	Processing 2002 Lex-fay Net Profits
Deaton, L.	10/10/2003	0.20	3	Processing 2002 Fayette KY Net Profits
Deaton, L.	10/10/2003	0.30	3	Processing 2002 Minnesota Tax Return
Deaton, L.	10/10/2003	0.30	3	Processing 2002 Missouri Tax Return
Deaton, L.	10/10/2003	0.30	3	Processing 2002 New Jersey Tax Return
Deaton, L.	10/10/2003	0.30	3	Processing 2002 Tennessee Tax Return
Deaton, L.	10/10/2003	0.60	3	Processing 2002 2 Wisconsin Tax Returns
Deaton, L.	10/10/2003	1.10	3	Processing 2002 7 Pennsylvania Tax Returns
Deaton, L.	10/10/2003	0.20	3	Processing 2002 Detroit Michigan Tax Return
Deaton, L.	10/10/2003	0.60	3	Processing 2002 2 Texas Tax Returns
Deaton, L.	10/13/2003	0.20	3	processed amended 1999 federal return
Deaton, L.	10/13/2003	0.40	3	processed amended 2000 federal tax return
Deaton, L.	10/13/2003	0.40	3	processed amended 2001 federal return
Deaton, L.	10/14/2003	0.30	3	Re-processed NJ 2002 return
Deaton, L.	10/14/2003	0.50	3	Processed Minnesota 2002 return
Deaton, L.	10/14/2003	0.30	3	Processed Missouri 2002 return
Deaton, L.	10/14/2003	0.50	3	Processed NSC Indiana 2002 return
Deaton, L.	10/14/2003	0.40	3	Processed 2002 Ohio return for NSL
Deaton, L.	10/14/2003	0.40	3	Processed 2002 OII return for NSC
Deaton, L.	10/14/2003	0.20	3	Processed Natland 2002 Indiana return
Deaton, L.	10/14/2003	0.20	3	Processed NSL Indiana 2002 return
Deaton, L.	10/14/2003	0.50	3	Processed Illinois 2002 return
Deaton, L.	10/14/2003	0.30	3	Processed 2002 PA return
Deaton, L.	10/14/2003	0.20	3	Processed 2002 Kansas return
Deaton, L.	10/14/2003	0.30	3	Processed Kentucky 2002 NSC tax return
Deaton, L.	10/14/2003	0.20	3	Processed Tennessee 2002 return

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Deaton, L.	10/14/2003	0.50	3	Bound 9-1999 (3), 2000 (3) and 2001 (3) amended federal returns
Deaton, L.	10/14/2003	0.20	7	Travel to National Steel from SB
Deaton, L.	12/8/2003	1.30	8	Preparing iinterim fee billing for bankruptcy court
Deaton, L.	12/9/2003	3.50	8	Retyping and recoding the August 2003 through November 2003 expenses and time (staff) billings for presentation to the bankruptcy court. This requires extensive reformatting and retyping of information to place in the format desired by the courts.
Deaton, L.	12/10/2003	2.30	8	Retyping and recoding the August 2003 through November 2003 (staff) billings for presentation to the bankruptcy court. This requires extensive reformatting and retyping of information to place in the format desired by the courts.
Deaton, L.	12/12/2003	4.00	8	Retyping and recoding the August 2003 thru November 2003 time (staff) billings for presentation to the bankruptcy court. Requires extensive reformatting and retyping of information to place in the required format of the courts.
Deaton, L.	12/17/2003	3.00	2	Processed 2002 Michigan Single Business Tax Returns for Teal Lake, NSL, Hannah, American Steel, Procoil, NSC, Delray
Deaton, L. Total		54.70		
Delgado, D.	10/24/2003	0.50	9	Discussion with Tim Daum discuss issues with VEBA reversion of plan assets
Delgado, D. Total		0.50		
DeWael, B.	8/14/2003	0.20	1	Tax liquidation thoughts re: end of tax year? from Jeff
DeWael, B.	8/22/2003	1.00	1	W/ dean re: project status
DeWael, B.	8/25/2003	1.00	1	Mtg w/ du/jeff/jerry to discuss and review status of NSC 2002 consolidated 1120.
DeWael, B.	9/9/2003	3.00	1	Review book to tax schedule; mtg w/ DU; JS and JS
DeWael, B.	9/23/2003	0.10	8	Change time entries to tenths per court instruction
DeWael, B.	10/1/2003	0.20	1	Disc w/ dean re: 2003 staffing and 2002 f/u
DeWael, B.	10/26/2003	0.60	1	Review 10Q - send email to jerry/jeff/dean re: observations and f/u on certain tax issues
DeWael, B.	10/29/2003	0.30	1	W/ jerry re: update on coming out of bankruptcy and entering plan of liquidation; discuss state nexus creating activities in contemplation of reducing / eliminating some reportings; discuss f/s liquidation method of accounting
DeWael, B.	12/9/2003	0.50	1	w/ dean re: CSX court case payroll tax opportunity; discuss Becky involvement
DeWael, B. Total		6.90		
Dodd, R.	10/17/2003	3.00	3	Photo copied job per National Steel Request - Great Lakes 2003 Prop Tax Returns
Dodd, R. Total		3.00		
Engler, E.	8/1/2003	5.00	3	Worked on 3rd quarter 2003 estimates for NSC..
Engler, E.	8/1/2003	2.00	3	Worked on 3rd quarter 2003 estimates for NSL.

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Engler, E.	8/1/2003	1.00	3	Prepared 2nd extension for TX 2002 Return for NSC.
Engler, E.	8/4/2003	0.20	1	Meeting with Karly and Judy discussing project my removal from it
Engler, E.	8/6/2003	6.00	3	Preparation of 3rd quarter 2003 estimates for NSC
Engler, E.	8/6/2003	1.50	3	Preparation of 3rd quarter 2003 estimates for NSL
Engler, E.	8/6/2003	1.50	3	Clearing review comments on 2002 tax returns for NSC
Engler, E.	8/7/2003	5.50	3	Finished the 3rd quarter 2003 estimates for NSC
Engler, E.	8/7/2003	2.50	3	Putting together 2002 IN, IL and CA files for NSC
Engler, E.	8/7/2003	0.50	3	Cleared review comments on TX 2002 extension for NSC
Engler, E. Total		25.70		
Foley, K.	9/5/2003	0.50	2	Typed up Form 8865 in BNA forms for Jeff
Foley, K. Total		0.50		
Griffen, R.	8/21/2003	0.70	6	Assistance with section 108 issues and Indiana gross tax on debt forgiveness
Griffen, R.	8/22/2003	1.20	6	Assistance with section 108 issues and Indiana gross tax on debt forgiveness
Griffen, R.	9/3/2003	0.50	6	Assistance with 2002 State Tax Returns
Griffen, R. Total		2.40		
Hairston, D.	8/4/2003	0.20	8	Revisions made to - JULY MO. FEE CVR document-(for Bankruptcy Court)
Hairston, D.	10/14/2003	0.30	8	Revisions made to - Bankruptcy doc. - Dean Uminski
Hairston, D. Total		0.50		
Hollowell, M.	8/9/2003	1.00	6	Staffing Issues for State & Local Tax Filings for 2002
Hollowell, M.	8/15/2003	2.00	6	Staffing Issues for State & Local Tax Filings for 2002
Hollowell, M.	9/23/2003	1.00	6	Discuss staffing issues for NSC project
Hollowell, M. Total		4.00		
Huffine, C.	10/13/2003	1.00	3	Affixing stickers on amended tax returns
Huffine, C. Total		1.00		
Kanouse, B.	8/4/2003	0.50	8	Finalize National Steel billing for July for Uminski.
Kanouse, B.	8/5/2003	1.00	6	Reviewing 2003 NSC-IRC Trenton, MI Prop Tax billings, prepare correspondence.
Kanouse, B.	8/5/2003	1.00	6	Reviewing 2003 Procoil, Canton Twp, MI Property Tax Billings
Kanouse, B.	8/5/2003	1.00	6	Update Procoil master summary schedule w/ billing amounts
Kanouse, B.	8/5/2003	1.00	6	Reviewing 3/1/2002 pay 2003 Lake County, IN Provisional Prop Tax billings
Kanouse, B.	8/5/2003	1.00	6	Processing Lake County, IN 2003 prop tax payments.
Kanouse, B.	8/5/2003	0.50	6	Preparing NSC-PAC remaining property tax payment for 2002
Kanouse, B.	8/5/2003	0.50	6	Review Air Products 2003 Prop Tax billback to GCD, prepare
Kanouse, B.	8/5/2003	1.00	6	Working on NSC-GCD property tax billbacks to lessees of property for 2002 pay 2003.
Kanouse, B.	8/7/2003	0.50	6	Finalizing City of Livonia settlement property tax payment - prepare cover letter.

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Kanouse, B.	8/7/2003	1.00	6	Reviewing 2003 River Rouge PPT Return - Blast Furnace Issue for R. Gallup.
Kanouse, B.	8/11/2003	1.50	6	Processing 2003 Indiana Property Tax payments for Lake County, IN, mailing today.
Kanouse, B.	8/13/2003	2.00	6	Processing GCD 2002 pay 2003 2nd installment pmt
Kanouse, B.	8/13/2003	2.00	6	Updating master 2003 GCD spreadsheet w/actual billing amounts.
Kanouse, B.	8/13/2003	1.00	6	Processing 2003 GCD billback invoices to vendors owing tax back to GCD.
Kanouse, B.	8/13/2003	2.00	6	Working on NSFC 2002 pay 2003 Taconite Production Tax 2nd installment payment.
Kanouse, B.	8/13/2003	1.00	6	Working on Procoil 2003 Summer Property Tax Payment correspondence to USS.
Kanouse, B.	8/14/2003	0.50	8	Discussing Quarterly billing issue w/Nina Taylor at Piper Rudnick.
Kanouse, B.	8/18/2003	3.00	8	Working on Quarterly Interim Fee application for National Steel billing.
Kanouse, B.	8/19/2003	8.00	8	Working on 1st Interim Fee Application for NSC - Discuss
Kanouse, B.	8/20/2003	1.00	6	Working on AMX 2001 liability response letter to Wayne County,
Kanouse, B.	8/20/2003	1.00	6	Gathering Indiana 3/1/2002 pay 2003 personal prop tax billing copies for Gallup.
Kanouse, B.	8/21/2003	4.00	8	Finished draft of 1st interim fee application for bankruptcy court.
Kanouse, B.	8/22/2003	3.00	8	Corrections made to Interim Fee Application - Communications w/Piper Rudnick.
Kanouse, B.	8/25/2003	1.00	2	Working on 2002 Heavy Vehicle Use Tax Return Form 2290 for
Kanouse, B.	8/25/2003	1.00	2	Working on 2002 Heavy Vehicle Use Tax Return Form 2290 for
Kanouse, B.	8/25/2003	1.00	6	Working on GCD billbacks of Prop tax to lessees for 2002
Kanouse, B.	8/25/2003	1.00	6	Working on CCD billbacks of Prop tax to lessees for 2003
Kanouse, B.	8/25/2003	2.00	6	Prepare payment proration for NSC-TRC 2003 Real Prop Tax payment due 8/31
Kanouse, B.	8/25/2003	0.70	6	Prepare correspondence to USS regarding NSC-TRC Real Property payment
Kanouse, B.	8/25/2003	0.30	6	Discuss 2003 prop tax payment with City of Trenton, MI Treasurer.
Kanouse, B.	8/25/2003	1.20	6	Review 2003 Rostraver NMC prop tax billings due 9/30.
Kanouse, B.	8/25/2003	1.20	6	Update 2003 Rostraver NMC summary schedule w/bill amounts.
Kanouse, B.	8/25/2003	0.60	6	Talk to local PA officials regarding change of address on Rostraver/NMC 2003 bills to NSC headquarters
Kanouse, B.	8/25/2003	1.50	8	Working on interim fee application at home - Listing out OCP payments on cover sheet.
Kanouse, B.	8/25/2003	0.50	8	Working on interim fee application at home - updating summary sheet.
Kanouse, B.	8/26/2003	4.00	8	Continue to work on Interim Fee Application - coordinating, reviewing corrections.
Kanouse, B.	8/26/2003	1.50	8	Reviewing Interim Fee Application copies for accuracy.
Kanouse, B.	8/26/2003	0.50	8	Preparing mailing of Interim Fee Application copies to Piper
Kanouse, B.	8/27/2003	1.50	2	Completing 2002 Heavy Vehicle Use Tax Return Form 2290 for NSC discuss w/Stark & Stephan.
Kanouse, B.	8/27/2003	0.50	6	Reviewing 2003 Ohio PPT Billings
Kanouse, B.	8/27/2003	0.50	6	Draft letter to send 2003 Ohio PPT billing to USS.
Kanouse, B.	8/27/2003	0.70	6	Reviewing 2003 Georgia PPT Billings.

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Name	Date	Time	PCD	Description
Kanouse, B.	8/27/2003	0.30	6	Communications w/Cobb County regarding 2003 Georgia PPT billings,
Kanouse, B.	8/27/2003	1.00	6	Review 2003 Rostraver/NMC PA Prop Tax Notices.
Kanouse, B.	8/27/2003	0.50	6	Communications w/PA Tax collectors regarding 2003 Rostraver/NMC PA Prop. Tax notices.
Kanouse, B.	8/27/2003	1.00	6	More work on TRC 2003 Real prop Tax payment - letters drafted, invoice updated to USS.
Kanouse, B.	8/28/2003	0.50	6	Discuss property tax issue status of 2003 TRC and Granite City Payments.
Kanouse, B.	8/29/2003	0.50	3	Discussions w/Piper Rudnick regarding interim fee application - attendance at Sept 16 meeting.
Kanouse, B.	9/2/2003	1.00	8	Working on August monthly fee statement - National Steel billing.
Kanouse, B.	9/3/2003	1.00	6	Preparing summary of 2003 property tax billback invoices issued by NSC for R. Gallup.
Kanouse, B.	9/3/2003	1.00	6	Reviewing & Processing Air Products 2nd Install billback of 2003 property taxes to Granite City Division.
Kanouse, B.	9/3/2003	2.00	6	Reviewing more OH 2003 PPT billings, update OH master payment schedule and correspondence to USS.
Kanouse, B.	9/3/2003	2.00	6	Reviewing NMC 2003 property tax billings, processing for payment.
Kanouse, B.	9/3/2003	1.00	8	Working on August Monthly Fee Statement - National Steel Bill.
Kanouse, B.	9/5/2003	2.00	6	Begin updating Ecorse, MI and River Rouge, MI 2003 property tax master payment schedule w/detailed billing information.
Kanouse, B.	9/5/2003	0.50	6	Weekly update given to Uminski on activities completed this week.
Kanouse, B.	9/9/2003	1.00	6	Reviewing various leased equipment prop tax reimbursement invoices from leased equip vendors for NSC.
Kanouse, B.	9/9/2003	1.00	6	Continue to review NSC GA 2003 personal property tax billings, discuss corrections w/local officials.
Kanouse, B.	9/9/2003	2.00	6	Reviewing Rostraver 2003 PA Real Property Tax billings
Kanouse, B.	9/9/2003	1.00	6	Updating master 2003 Rostraver spreadsheets to reflect Acting/Tax Amounts.
Kanouse, B.	9/9/2003	1.00	6	Preparing Rostraver 2003 property tax payments.
Kanouse, B.	9/9/2003	1.00	6	Reviewing Ingleside Holdings LP 2003 assessment notice, discuss with local officials.
Kanouse, B.	9/10/2003	1.00	6	Reviewing interim fee application - initial prep for bankruptcy hearing in Chicago next week.
Kanouse, B.	9/11/2003	1.20	6	Updating 2003 NSC-Great Lakes Division Ecorse property tax payment spreadsheets with actual amounts from summer bills.
Kanouse, B.	9/11/2003	1.20	6	Updating 2003 NSC-Great Lakes Division River Rouge property tax payment spreadsheets with actual amounts from summer bills.
Kanouse, B.	9/11/2003	0.60	6	Prepare new spreadsheets for 2003 NSC-Great Lakes Division
Kanouse, B.	9/12/2003	1.00	6	Reviewing interim fee application in preparation for Bankruptcy Court Hearing on Tuesday.
Kanouse, B.	9/15/2003	1.00	6	Final Review of CC Interim Fee Application - Bankruptcy Court Hearing tomorrow in Chicago.
Kanouse, B.	9/15/2003	2.00	7	Travel to Chicago - Bankruptcy Meeting regarding CC Interim Fee Application.

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Kanouse, B.	9/16/2003	1.00	6	Meeting w/Piper Rudnick - Discussing CC Interim Fee Application and Bankruptcy Court Hearing.
Kanouse, B.	9/16/2003	1.00	6	Reviewing leased equipment property tax billbacks from lessors to verify accuracy against National Steel master lease schedules.
Kanouse, B.	9/16/2003	1.00	6	Attendance at Bankruptcy Court Hearing in Chicago to discuss CC Interim Fee Application.
Kanouse, B.	9/16/2003	0.50	6	Reviewing more 2003 OH Personal Property tax billings, update master schedule.
Kanouse, B.	9/16/2003	0.50	7	Travel within Chicago - to and from hotel to Bankruptcy Court Hearing location.
Kanouse, B.	9/16/2003	2.00	7	Travel back from Chicago after Bankruptcy Court Fee hearing
Kanouse, B.	9/17/2003	1.00	6	Discussions with City of Trenton, MI tax personnel regarding 2003 property tax payment, review fax to check accuracy of tax receipt received, sent receipt to USS so they can reimburse National Steel.
Kanouse, B.	9/17/2003	1.00	6	Continue to review Georgia property tax billings for NSC - including both Cobb County, GA billings & City of Marietta billings for inventory in Georgia in 2003.
Kanouse, B.	9/17/2003	2.00	6	Processing 2003 Rostraver and NMC Property Tax payments, 7 checks total, mailed to jurisdictions.
Kanouse, B.	9/19/2003	1.00	6	Time spent discussing new billing procedures for National Steel account with CC personnel.
Kanouse, B.	9/23/2003	0.50	6	Discussions w/Piper Rudnick regarding our interim fee application - disallowance of fees due to billing time issues.
Kanouse, B.	9/24/2003	1.20	1	Discussing sales tax issues with R. Gallup and Vikki Miller, taking over compliance work going forward.
Kanouse, B.	9/24/2003	4.00	6	Reviewing Atel leased equipment property tax billback workpapers sent to National Steel.
Kanouse, B.	9/24/2003	2.40	6	Preparing revisions to Atel workpapers to amounts that NSC feels is due based on workpapers previously prepared by me.
Kanouse, B.	9/24/2003	0.40	6	Reviewing Purchase and Sales of Taconite Products worksheets that need to be completed in October for National Steel and NSPC, discuss with Minnesota Official and R. Gallup.
Kanouse, B.	9/29/2003	0.30	6	Discussions w/Nina Taylor at Piper Rudnick regarding procedure for filing an amended August monthly fee statement for National Steel fees.
Kanouse, B.	9/29/2003	0.70	6	Reviewing August monthly fee statement for National Steel - timesheets for Kanouse and Soltys to analyze for potential changes/reductions.
Kanouse, B.	10/1/2003	1.60	6	Finalizing GA 2003 property tax issues, mailing bills to USS, preparing cover letter and summary proration schedule.
Kanouse, B.	10/1/2003	1.20	6	Preparing Rostraver 2003 Fayette County Washington Township School Prop Tax payment, updating Rostraver Summary Schedule.
Kanouse, B.	10/1/2003	0.20	6	Discuss GA DSO 2003 Property Tax Billing issue w/Cobb County Tax Assessor's Office - Assessment too low to receive bill - no tax
Kanouse, B.	10/1/2003	2.00	6	Reviewing, copying, and filing in appropriate files property tax payments made by NSC at sale date to USS.

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Kanouse, B.	10/2/2003	0.30	6	Reviewing Ingleside Holdings 2003 property tax billing - mineral interest.
Kanouse, B.	10/2/2003	1.00	6	Reviewing property tax billings for 2003 - Indiana personal property taxes.
Kanouse, B.	10/2/2003	0.50	6	Reviewing Kentucky 2003 property tax billings - inventory located in Kentucky at 1/1/03.
Kanouse, B.	10/2/2003	1.40	6	Working on September Monthly Fee Statement billing for NSC - including cover document.
Kanouse, B.	10/2/2003	1.30	6	Working on workpapers for amended August Monthly Fee Statement billing for NSC.
Kanouse, B.	10/7/2003	1.50	6	Reviewing MWD 3/1/2003 property tax return and related workpapers for NSC w/Uminski.
Kanouse, B.	10/7/2003	1.80	6	Reviewing Ingleside Holdings LP 2003 property tax billings, updating master summary schedule.
Kanouse, B.	10/7/2003	0.30	6	Reviewing IN 2003 personal property tax billings for accuracy against returns filed.
Kanouse, B.	10/7/2003	0.40	6	Reviewing TX 2003 personal property tax billings for accuracy against returns filed.
Kanouse, B.	10/10/2003	0.50	4	Reviewing and completing response to Form 2290 2002 Heavy Vehicle Use Tax Notice for NSPC.
Kanouse, B.	10/10/2003	1.00	6	Reviewing 2003 Texas property tax billings, updating summary schedule to reflect actual assessment amounts and actual tax due.
Kanouse, B.	10/10/2003	1.10	6	Reviewing new billing information received from Atel - leased equipment property tax billbacks.
Kanouse, B.	10/10/2003	0.40	6	Discuss completion of 2003 sales/purchases of taconite product forms with NSPC personnel, fax info to them.
Kanouse, B.	10/14/2003	1.30	3	Working on MWD September sales/use tax return & workpapers, zero return filed.
Kanouse, B.	10/14/2003	3.70	3	Reviewing HQ Purchases for September - checking for taxability for sales tax purposes.
Kanouse, B.	10/14/2003	1.00	3	Preparing September sales/use tax return for HQ - zero return.
Kanouse, B.	10/15/2003	1.50	8	Working on revising August and September time entries for next Interim Fee Application.
Kanouse, B.	10/17/2003	1.00	6	Processed 2003 IN Personal Prop Tax Billings/payments for NSC-GLD Division.
Kanouse, B.	10/17/2003	1.00	6	Processed 2003 IN Personal Prop Tax Billings/payments for NSC-MWD Division.
Kanouse, B.	10/17/2003	1.00	6	Processed 2003 IN Personal Property Tax Billings/payments for NSC-GCD Division.
Kanouse, B.	10/23/2003	1.70	6	Reviewing Ingleside Holdings LP 2003 TX Property Tax bills for San Patricio County.
Kanouse, B.	10/23/2003	0.80	6	Reviewing Texas 2003 Inventory PPT Billings for National Steel Corporation.
Kanouse, B.	10/23/2003	0.40	6	Prepare new 12/31/02 Procoil sales/use tax payment to the state of Michigan, original payment never received.
Kanouse, B.	10/23/2003	0.30	6	Review notice relating to Procoil 12/31/2002 sales/use tax payment.
Kanouse, B.	10/23/2003	0.30	6	Discussing Procoil 12/31/2002 sales/use tax notice with MI Dept of Treasury.

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Name	Date	Time	PCD	Description
Kanouse, B.	10/23/2003	0.70	6	Correspondence prepared to USS regarding Indiana Railroad Property tax payment due 12/31/2003.
Kanouse, B.	10/23/2003	0.80	6	Prepare correspondence to USS regarding 2003 Texas and Kentucky PPT Billings, availability of early payment discount.
Kanouse, B.	10/23/2003	1.00	6	Sending copies of 2003 Ingleside Holdings LP property tax billings from Ingleside ISD and San Patricio County to the City of Ingleside, TX so they can correctly bill their property taxes per Industrial Agreement #4.
Kanouse, B.	10/29/2003	0.50	3	2003 West Virginia unclaimed Property Return Completed for
Kanouse, B.	10/29/2003	0.50	3	2003 West Virginia Unclaimed Property Return completed for Peter While Coal Mining Company.
Kanouse, B.	10/29/2003	0.50	3	2003 West Virginia Unclaimed Property Return Completed for NSC.
Kanouse, B.	10/29/2003	0.30	3	2003 Missouri Unclaimed Property review completed for NSC - no zero return necessary.
Kanouse, B.	10/29/2003	0.50	6	Reviewing final Kentucky 2003 sales/use tax filing notice/account closure documentation for NSC for Gallup.
Kanouse, B.	10/29/2003	0.70	6	Reviewing 2003 Ingleside Holdings LP property tax billing from the City of Ingleside, TX - Industrial District Agreement #4.
Kanouse, B.	10/29/2003	0.50	6	Extension Request completed for 2003 MI Unclaimed Property Tax Return for NSC.
Kanouse, B.	10/29/2003	0.50	6	Extension request Completed - 2003 Ohio Unclaimed Property Tax Return for NSC.
Kanouse, B.	10/29/2003	0.30	6	Extension Request Completed for 2003 Minnesota Unclaimed property tax return for NSC.
Kanouse, B.	10/29/2003	0.30	6	Extension request completed for 2003 Minnesota Unclaimed Property tax return - Hanna Furnace Corporation.
Kanouse, B.	10/29/2003	0.30	6	Extension Request - 2003 Minnesota Unclaimed Property Tax Return for National Steel Pellet Company.
Kanouse, B.	10/29/2003	0.20	6	Processed Procoil Michigan sales tax payment check received today - sent payment to Michigan.
Kanouse, B.	10/29/2003	1.00	6	Reviewing Tennessee 2003 final sales/use tax return (zero return), closing of account in Tennessee.
Kanouse, B.	10/29/2003	0.40	6	Reviewing Hanna Furnace Corporation final sales/use tax return in NY for Gallup, closure of Account.
Kanouse, B.	10/29/2003	0.50	6	Reviewing 2003 Mississippi property tax billing received today for railroad property assessment.
Kanouse, B.	10/29/2003	0.50	6	Extension request prepared - 2003 Indiana Unclaimed Property Tax Return for NSC.
Kanouse, B.	10/30/2003	0.80	6	Completion of NSC 2003 KY unclaimed property tax return.
Kanouse, B.	10/30/2003	0.80	6	Completion of NMC 2003 KY Unclaimed Property Tax Return.
Kanouse, B.	10/30/2003	0.50	6	Extension request prepared - 2003 Indiana unclaimed property tax return for NSL, Inc.
Kanouse, B.	10/30/2003	2.40	6	Reviewing Indiana Property Tax Billings for NSC-MWD Division.
Kanouse, B.	11/4/2003	0.20	6	Reviewing 2003 Jefferson County, KY Property tax billing - NSC-Midwest Division.
Kanouse, B.	11/4/2003	0.20	6	Reviewing 2003 Jefferson County, KY Property tax billing - NSC-Great Lakes Division.

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Name	Date	Time	PCD	Description
Kanouse, B.	11/4/2003	0.20	6	Reviewing 2003 Jefferson County, KY Property Tax Billing - NSC-Granite City Division.
Kanouse, B.	11/4/2003	0.80	6	Reviewing 2003 Texas Property Tax Billings - NSC-Midwest
Kanouse, B.	11/4/2003	0.80	6	Reviewing 2003 Texas Property Tax billings, NSC-Granite City Division.
Kanouse, B.	11/4/2003	0.80	6	Reviewing 2003 Texas Property Tax Billings, NSC-Great Lakes Division.
Kanouse, B.	11/6/2003	1.00	6	Reviewing 2003 Texas property tax bills received for NSC, inventory in Texas at 1/1/2002.
Kanouse, B.	11/14/2003	1.20	6	Reviewing National Steel 2003 prop tax billings for Natural Gas Storage - Louisiana.
Kanouse, B.	11/14/2003	0.80	6	Reviewing more Texas 2003 property Tax Billings - NSC - Granite City Division.
Kanouse, B.	11/18/2003	3.40	6	Reviewing HQ October A/P transactions - checking for sales/use tax liability.
Kanouse, B.	11/18/2003	0.60	6	Finalizing MWD October 2003 zero sales/use tax return - telefile worksheet.
Kanouse, B.	11/19/2003	0.60	6	Reviewing 2003 Texas PPT Bills received for National Steel - Great Lakes Division.
Kanouse, B.	11/19/2003	0.60	6	Reviewing 2003 Texas PPT Bills received for National Steel - Granite City Division.
Kanouse, B.	11/19/2003	0.60	6	Reviewing 2003 Texas PPT billings - National Steel - Midwest Division.
Kanouse, B.	11/19/2003	2.20	6	Reviewing 2003 PPT Billings received from Porter County, IN - National Steel - Midwest division.
Kanouse, B.	11/19/2003	2.40	6	Completing file update sheets for 2003 Michigan Unclaimed Property - no zero return necessary.
Kanouse, B.	11/19/2003	1.60	6	Updating property tax due by state and by jurisdiction for 2003 for R. Gallup.
Kanouse, B.	11/24/2003	0.50	6	Reviewing NSC railroad mileage report copies for 2003 received to date.
Kanouse, B.	11/25/2003	2.00	6	Reviewing NSC - Midwest Division IN 2003 prop Tax Billings for Main Plant in Portage, IN.
Kanouse, B.	12/1/2003	2.20	8	Starting work on Aug-Nov Interim Fee Statement - updating documents.
Kanouse, B.	12/1/2003	0.80	8	Working on November Monthly Fee Statement for National Steel.
Kanouse, B.	12/2/2003	5.20	6	Preparing 2003 Texas Property Tax Payments for Ingleside Holdings LP.
Kanouse, B.	12/2/2003	0.80	6	Reviewing 2003 NSC - Granite City Division LA Property Tax bills, discuss errors w/LA County Assessor.
Kanouse, B.	12/2/2003	0.60	6	Reviewing more IN 2003 Personal Property Tax billings from Porter County, IN for Gallup.
Kanouse, B.	12/2/2003	0.40	6	Discuss 2003 City of Georgetown KY Property Tax Bills for NSC w/City officials via telephone, bills canceled.
Kanouse, B.	12/4/2003	1.20	6	Finalizing GA summary of 2003 property taxes due schedule for R. Gallup.
Kanouse, B.	12/4/2003	1.30	6	Finalizing Kentucky 2003 property tax due schedule for R. Gallup.

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Name	Date	Time	PCD	Description
Kanouse, B.	12/4/2003	0.60	6	Preparing 2003 IN Pers. Prop Tax Payments for Jennings County, IN - NSC - Midwest Division.
Kanouse, B.	12/4/2003	0.50	6	Reviewing Procoil 2003 winter property tax billings.
Kanouse, B.	12/4/2003	0.50	6	Updating Procoil 2003 property tax due schedule to account for new winter bill information.
Kanouse, B.	12/4/2003	2.40	6	Reviewing November detail for HQ sales/use tax return, checking purchases for potential liability.
Kanouse, B.	12/8/2003	0.70	6	Gather receipts info regarding Crowe October Expenses for Gallup - Trustee Request.
Kanouse, B.	12/8/2003	2.30	8	Continue to work on documents for December interim fee application - Aug-Nov 2003
Kanouse, B.	12/9/2003	1.50	6	Preparing 2003 property tax payment for IN HQ in Mishawaka, IN - St. Joseph County.
Kanouse, B.	12/9/2003	1.30	6	Reviewing NSC-Great Lakes Division 2003 City of Ecorse Winter Property tax billings.
Kanouse, B.	12/9/2003	0.20	6	Reviewing Wyoming 2003 Railroad Property Tax Billing.
Kanouse, B.	12/12/2003	5.00	8	Working on 2nd interim fee application documents and exhibits - draft complete for review.
Kanouse, B.	12/15/2003	0.30	6	Preparing correspondence to USS - 2003 Wyoming Railroad Property Tax billing.
Kanouse, B.	12/15/2003	1.60	6	NSC-HQ 2003 November Indiana Sales/use tax Return completion.
Kanouse, B.	12/15/2003	1.60	6	NSC-MWD November 2003 IN sales/use tax return completion.
Kanouse, B.	12/15/2003	0.30	6	Completion of payment - NSL, Inc. 2003 Kansas Personal Property Taxes - due 12/20.
Kanouse, B.	12/15/2003	0.30	6	Completion of NSL, Inc. 2003 Mississippi Personal Property tax payment.
Kanouse, B.	12/15/2003	0.50	6	Processing check requests for 2003 Ingleside Holdings Texas PPT Payments after review.
Kanouse, B.	12/15/2003	0.40	6	Reviewing more 2003 Indiana personal property tax billings received in the last week.
Kanouse, B.	12/15/2003	3.00	6	Preparing payments for 2003 Mississippi Property tax bills.
Kanouse, B.	12/17/2003	2.60	6	Reviewing NSC-GLX 2003 City of Ecorse Winter Property Tax Bills, updating summary schedule.
Kanouse, B.	12/17/2003	1.40	6	Preparing 2003 NSC Railroad Property Tax Due Summary Schedule.
Kanouse, B.	12/17/2003	1.50	6	Reviewing 2003 Procoil Canton Township Property Tax billings, updating summary schedule.
Kanouse, B.	12/17/2003	0.50	6	Discussions w/Hinds County MS Assessor regarding NSC-MWD 2003 property tax billing.
Kanouse, B.	12/17/2003	1.00	6	Working on 2003 NSC Mississippi property tax due summary schedule.
Kanouse, B.	12/18/2003	2.00	6	Processing 2003 property tax payment checks received today.
Kanouse, B. Total		220.00		
Pajakowski, S.	8/13/2003	0.70	1	1120 Status Update Meeting
Pajakowski, S.	8/14/2003	1.00	1	1120 Supervision/Planning
Pajakowski, S.	8/22/2003	1.00	1	1120 Supervision/Planning
Pajakowski, S.	9/4/2003	0.50	1	1120 Supervision/Planning
Pajakowski, S.	9/11/2003	1.00	1	1120 and states Supervision/Planning.

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Name	Date	Time	PCD	Description
Pajakowski, S.	9/15/2003	0.50	1	1120 Supervision/Planning
Pajakowski, S.	9/22/2003	0.60	1	1120 and states Supervision/Planning.
Pajakowski, S.	9/23/2003	0.70	1	1120 and states Supervision/Planning.
Pajakowski, S.	9/25/2003	0.60	1	1120 and states Supervision/Planning.
Pajakowski, S.	11/10/2003	2.10	1	Staffing Issue Discussion/Planning
Pajakowski, S.	11/11/2003	2.40	1	Staffing Issue Discussion/Planning
Pajakowski, S.	11/13/2003	2.10	1	Staffing Issue Discussion/Planning
Pajakowski, S.	11/26/2003	1.00	1	Staffing Issue Discussion/Planning
Pajakowski, S.	12/2/2003	1.00	1	Staffing Issue Discussion/Planning
Pajakowski, S.	12/9/2003	0.50	1	Staffing Issue Discussion/Planning
Pajakowski, S. Total		15.70		
Peric, V.	8/19/2003	1.50	1	IL franchise tax filing issues w/Mark S & Dean Uminski.
Peric, V.	8/28/2003	0.50	2	IL franchise tax allocation issues w/Mark Soltys
Peric, V. Total		2.00		
Pluta, J.	10/2/2003	1.80	3	Photocopy NSC-MWD Indiana Personal Prop. files for 3/1/2003.
Pluta, J.	11/14/2003	2.30	3	Make 5 copies of Bankruptcy information, three hole punch and put in binders for Jeff Stark & Dean Uminski
Pluta, J. Total		4.10		
Robbins, A.	8/1/2003	1.00	3	Review HFC's MI 2002 return
Robbins, A.	8/1/2003	1.00	3	Review LPT's TX 2002 return
Robbins, A.	8/1/2003	1.00	3	Review Mathies' PA 2002 return.
Robbins, A.	8/1/2003	1.00	3	Review Midcoast's PA 2002 return.
Robbins, A.	8/1/2003	2.00	3	Review and finish PWCM's WV 2002 income and franchise tax
Robbins, A.	8/4/2003	2.00	4	Preparing 1999 GA RAR tax return
Robbins, A.	8/4/2003	1.00	4	Preparing 2000 GA RAR tax return
Robbins, A.	8/4/2003	1.00	4	Preparing 2001 GA RAR tax return
Robbins, A.	8/4/2003	0.50	4	Clearing notes on 1997 GA RAR return
Robbins, A.	8/4/2003	0.50	4	Clearing notes on 1998 GA RAR return
Robbins, A.	8/4/2003	2.00	4	Preparing 1999-2001 WV RAR returns
Robbins, A.	8/4/2003	3.00	6	Getting Mark oriented to the files and computer, going through the calendar and tax returns, office tour
Robbins, A.	8/4/2003	2.00	7	Travel from fort wayne to mishawaka for outsourcing project
Robbins, A.	8/5/2003	0.40	3	Review 2003 estimates for NSC of NY,
Robbins, A.	8/5/2003	0.40	3	Review 2003 estimates for Midcoast
Robbins, A.	8/5/2003	0.40	3	Review 2003 estimates for MWS
Robbins, A.	8/5/2003	0.50	3	Review 2003 extension for NSC Texas
Robbins, A.	8/5/2003	2.00	4	Finish 1999-2001 WV RAR returns and clearing 1997 & 1998 review notes
Robbins, A.	8/5/2003	0.50	4	Clearing review comments on 1997 KS RAR return
Robbins, A.	8/5/2003	0.50	4	Clearing review comments on 1998 KS RAR return
Robbins, A.	8/5/2003	1.50	4	Preparing 1999 KS RAR return
Robbins, A.	8/5/2003	1.00	4	Preparing 2000 KS RAR return
Robbins, A.	8/5/2003	1.00	4	Preparing 2001 KS RAR return
Robbins, A.	8/5/2003	2.00	4	Clearing comments on 1997 & 1998 MS and DC RAR returns

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Name	Date	Time	PCD	Description
Robbins, A.	8/6/2003	0.70	1	Discussion with Jerry about Consolidated 1120 deadline and discussion with Robin on the apportionment and state agenda
Robbins, A.	8/6/2003	1.00	4	Rerunning 2000 WV, KS and MS returns due to printer font issue
Robbins, A.	8/6/2003	2.50	4	Preparing MS 1999 RAR return
Robbins, A.	8/6/2003	2.50	4	Preparing MS 2000 RAR return
Robbins, A.	8/6/2003	2.50	4	Preparing MS 2001 RAR return
Robbins, A.	8/7/2003	2.00	4	Preparing LA 1997 RAR return
Robbins, A.	8/7/2003	2.00	4	Preparing LA 1998 RAR return
Robbins, A.	8/7/2003	2.00	4	Preparing LA 1999 RAR return
Robbins, A.	8/7/2003	1.50	4	Preparing LA 2000 RAR return
Robbins, A.	8/8/2003	1.50	4	Finish 2001 LA RAR return
Robbins, A.	8/8/2003	2.00	7	Travel from mishawaka to fort wayne
Robbins, A.	8/13/2003	0.30	3	Reviewing NSC WV 3rd Qtr 2003 estimates
Robbins, A.	8/13/2003	0.30	3	Reviewing NSC CA 3rd Qtr 2003 estimates
Robbins, A.	8/13/2003	0.20	3	Reviewing NSC GA 3rd Qtr 2003 estimates
Robbins, A.	8/13/2003	0.30	3	Reviewing NSC IL 3rd Qtr 2003 estimates
Robbins, A.	8/13/2003	0.20	3	Reviewing NSC KS 3rd Qtr 2003 estimates
Robbins, A.	8/13/2003	0.30	3	Reviewing NSC KY 3rd Qtr 2003 estimates
Robbins, A.	8/13/2003	0.30	3	Reviewing NSC IA 3rd Qtr 2003 estimates
Robbins, A.	8/13/2003	0.30	3	Reviewing NSC MN 3rd Qtr 2003 estimates
Robbins, A.	8/13/2003	0.30	3	Reviewing NSC MS 3rd Qtr 2003 estimates
Robbins, A.	8/13/2003	0.30	3	Reviewing NSC MO 3rd Qtr 2003 estimates
Robbins, A.	8/13/2003	0.30	3	Reviewing NSC NJ 3rd Qtr 2003 estimates
Robbins, A.	8/13/2003	0.30	3	Reviewing NSC TN 3rd Qtr 2003 estimates
Robbins, A.	8/13/2003	0.30	3	Reviewing NSC WI 3rd Qtr 2003 estimates
Robbins, A.	8/13/2003	0.30	3	Reviewing NSC PA 3rd Qtr 2003 estimates
Robbins, A.	8/13/2003	1.00	3	Working on 2002 Inventory apportionment for NSC
Robbins, A.	8/13/2003	2.00	3	Reviewing and correcting NSL AR 2002 state return
Robbins, A.	8/13/2003	0.30	3	Clearing notes on NS Land - NJ 2002 state return
Robbins, A.	8/13/2003	0.30	3	Clearing notes on HFC -MI state 2002 return
Robbins, A.	8/13/2003	0.30	3	Clearing notes LPT - TX state 2002 return
Robbins, A.	8/13/2003	0.30	3	Clearing notes on Mathies - PA 2002 state return
Robbins, A.	8/13/2003	0.30	3	Clearing notes on Midcoast PA 2002 state return
Robbins, A.	8/13/2003	2.00	7	Travel from fort wayne to Mishawaka
Robbins, A.	8/14/2003	2.50	3	Reviewing and correcting NSL NY 2002 state return
Robbins, A.	8/14/2003	2.50	3	Reviewing and correcting NSL FL 2002 state return
Robbins, A.	8/14/2003	4.00	3	Inventory apportionment for NSC 2002 file
Robbins, A.	8/14/2003	1.00	6	Reserving hotel rooms in Mishawaka from present until October
Robbins, A.	8/15/2003	1.00	3	Finishing NSL FL 2002 state return
Robbins, A.	8/15/2003	1.00	3	Explaining and assisting Mark with the apportionment files and inputting into Corptax for various subsidiaries
Robbins, A.	8/15/2003	1.00	3	Reviewing and correcting DWP MI 2002 state return
Robbins, A.	8/15/2003	1.50	3	Reviewing and correcting Rostraver PA 2002 state return
Robbins, A.	8/15/2003	1.50	3	Reviewing and correcting NSC Realty PA 2002 state return
Robbins, A.	8/15/2003	2.00	7	Travel from mishawaka to fort wayne
Robbins, A.	8/19/2003	2.00	3	Reviewing NSL-KY 2002 return
Robbins, A.	8/19/2003	1.00	3	Reviewing Teal Lake - MI 2002 return
Robbins, A.	8/20/2003	0.50	3	Reviewing and correcting 3rd qtr 2003 estimates - HFC-NY

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Robbins, A.	8/20/2003	0.50	3	Reviewing and correcting 3rd qtr 2003 estimates - Mathies-PA
Robbins, A.	8/20/2003	0.50	3	Reviewing and correcting 3rd qtr 2003 estimates -NS Land-NJ
Robbins, A.	8/20/2003	0.50	3	Reviewing and correcting 3rd qtr 2003 estimates - NMC-KY
Robbins, A.	8/20/2003	0.50	3	Reviewing and correcting 3rd qtr 2003 estimates - NMC- WV
Robbins, A.	8/20/2003	0.50	3	Reviewing and correcting 3rd qtr 2003 estimates NMC- PA
Robbins, A.	8/20/2003	0.50	3	Reviewing and correcting 3rd qtr 2003 estimates Mid-coast-PA
Robbins, A.	8/20/2003	0.50	3	Reviewing and correcting 3rd qtr 2003 estimates Natcoal -KY
Robbins, A.	8/20/2003	3.50	3	Reviewing and correcting 3rd qtr 2003 estimates NSL states
Robbins, A.	8/20/2003	0.50	3	Reviewing and correcting 3rd qtr 2003 estimates NSPC-WI
Robbins, A.	8/20/2003	2.00	7	Travel from Fort wayne to mishawaka for outsourcing project
Robbins, A.	8/21/2003	0.50	1	Meeting with Dean, Jerry and Mark on status of returns and open items & other income issues
Robbins, A.	8/21/2003	1.50	3	Reviewing and correcting HFC-NY 2002 tax return
Robbins, A.	8/21/2003	1.50	3	Reviewing and correcting NSL-SC 2002 tax return
Robbins, A.	8/21/2003	1.00	3	Reviewing and correcting NSL-MI 2002 tax return
Robbins, A.	8/21/2003	1.50	3	Reviewing and correcting NSL-PA 2002 tax return
Robbins, A.	8/21/2003	1.00	3	Reviewing and correcting NSL-KY 2002 tax return
Robbins, A.	8/21/2003	1.00	3	Reviewing and correcting Teal Lake - MI 2002 tax return
Robbins, A.	8/22/2003	4.00	3	Working on Granite City 2002 apportionment file - pulling together other income w/p's
Robbins, A.	8/22/2003	2.00	7	Traveling from mishawaka to fort wayne for outsourcing project
Robbins, A.	8/25/2003	0.50	1	Discussion with Jeff and Jerry about Federal issues and timing of return prep
Robbins, A.	8/25/2003	0.70	3	Helping clear notes on TMH division
Robbins, A.	8/25/2003	1.00	4	Answering notice sent by Michigan for Puritan Mining Company Annual Report
Robbins, A.	8/25/2003	2.00	4	Working on 1999 RAR federal return with limitations
Robbins, A.	8/25/2003	1.50	4	Working on 2000 RAR federal return with limitations
Robbins, A.	8/25/2003	1.50	4	Working on 2001 RAR federal return with limitations
Robbins, A.	8/25/2003	2.00	7	Travel from fort wayne to mishawaka for outsourcing project
Robbins, A.	8/26/2003	1.00	1	Going through open items with Robin, getting list of Federal returns that need to be done, discussion with Jerry on status of federal
Robbins, A.	8/26/2003	1.00	3	Working on Other income apportionment for MWD - 2002.
Robbins, A.	8/26/2003	1.00	3	Working on Other income apportionment for GLD - 2002.
Robbins, A.	8/26/2003	1.00	3	Working on Other income apportionment for GCD - 2002.
Robbins, A.	8/26/2003	1.00	34	Finishing 2001 federal RAR return with limitations and finalizing and correcting TN & MS 1997-2001 RAR state tax returns
Robbins, A.	8/27/2003	1.00	3	Doing 2002 apportionment file for Stinson
Robbins, A.	8/27/2003	1.00	3	Doing 2002 apportionment file for TMH
Robbins, A.	8/27/2003	1.00	3	Doing 2002 apportionment file for Purchased Ore
Robbins, A.	8/27/2003	1.00	3	Doing 2002 apportionment file for, Steamship
Robbins, A.	8/27/2003	1.00	3	Doing 2002 apportionment file for NSPC
Robbins, A.	8/27/2003	0.20	3	Answering questions for NSC divisions other income
Robbins, A.	8/27/2003	4.50	3	Working on the 2002 file entitled General Audit Support File for All States for NSC and Subsidiaries. Pulling together K-1's and inputting into various state spreadsheets.
Robbins, A.	8/27/2003	2.00	7	Travel from mishawaka to fort wayne
Robbins, A.	9/2/2003	4.00	3	Preparing 2002 MN Income tax return

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Robbins, A.	9/2/2003	0.80	4	Clearing notes on NSC 1997-2001 GA RAR state returns, getting signed and preparing for processing
Robbins, A.	9/2/2003	0.80	4	Clearing notes on RAR 1997-2001 NSC-KS state returns, getting signed and preparing for processing
Robbins, A.	9/2/2003	0.80	4	Clearing notes on RAR 1997-2001 NSC-WV state returns, getting signed and preparing for processing
Robbins, A.	9/2/2003	0.80	4	Clearing notes on RAR 1997-2001 NSC-MS state return, getting signed and preparing for processing
Robbins, A.	9/2/2003	0.80	4	Clearing notes on RAR 1997-2001 NSPC-WI state return, getting signed and preparing for processing
Robbins, A.	9/2/2003	2.00	7	Travel from Fort Wayne to Mishawaka for outsourcing project
Robbins, A.	9/3/2003	3.00	3	Preparing the 2002 NSPC WI income tax return
Robbins, A.	9/3/2003	0.50	3	Assisting Jerry with the 2002 Federal consolidated return to get the statements to match the tax return
Robbins, A.	9/3/2003	1.00	3	Finish 2002 NSPC MN income state tax return
Robbins, A.	9/3/2003	1.50	3	Getting the 2002 state returns that are due 9/15 signed and
Robbins, A.	9/3/2003	1.50	4	Clear review comments on NSPC WI RAR 1997-2001 returns
Robbins, A.	9/3/2003	1.00	4	Clear notes on NSC GA RAR 1999-2001 tax returns
Robbins, A.	9/3/2003	1.00	4	Get RAR returns signed and ready for processing
Robbins, A.	9/4/2003	0.50	1	Assisting Mark with NSL IL penalty calculation
Robbins, A.	9/4/2003	0.50	1	Discussion with Robin on open items and plan for completion of 9/15 state income tax returns for 2002.
Robbins, A.	9/4/2003	2.00	3	Preparing 2002 IPC TX tax return
Robbins, A.	9/4/2003	2.00	3	Reviewing 2002 NSL TN return
Robbins, A.	9/4/2003	1.30	3	Rolling the NSC legal entity NOL and running the 1997-2001 RAR adjustments through to update prior year NOL's
Robbins, A.	9/4/2003	0.80	3	Review CCS IL 2003 Annual Report
Robbins, A.	9/4/2003	2.00	4	Putting together a summary for NSPC WI to net out payments and refunds for 1997-2001 and getting the returns ready for processing
Robbins, A.	9/5/2003	3.30	3	Updated the 1997-2002 NSC NOLs for the RAR adjustments
Robbins, A.	9/5/2003	0.80	3	Updating 2002 inventory apportionment workpapers for Robin's changes
Robbins, A.	9/5/2003	2.00	7	Travel from Mishawaka to Fort Wayne
Robbins, A.	9/7/2003	2.00	7	Travel from Fort Wayne to Mishawaka for outsourcing project
Robbins, A.	9/8/2003	5.80	3	Preparing NSC 2002 MS income/franchise tax return
Robbins, A.	9/8/2003	1.50	3	Going through the states to determine the impact of the various Corptax software updates
Robbins, A.	9/8/2003	0.80	4	Responding to CA for questions on CA Miscellaneous Statement by a Foreign Corporation
Robbins, A.	9/9/2003	0.80	3	Updating NSL files for new proforma with B/S changes
Robbins, A.	9/9/2003	1.00	3	Reviewing 2002 NSC GA return
Robbins, A.	9/9/2003	5.00	3	Finishing 2002 NSC MS return by correcting Corptax formulas, and getting NOL forms to reflect correct MS carryovers
Robbins, A.	9/9/2003	0.50	3	Explaining CA depreciation & CA gain/loss tie out
Robbins, A.	9/9/2003	1.00	4	Preparing RAR returns for Robin's review and pulling files
Robbins, A.	9/10/2003	1.50	3	Administrative - getting open items for 9/15 listed and discussed with Mark, Robin and Dean
Robbins, A.	9/10/2003	1.00	3	Reviewing 2002 NSC GA return

Exhibit C

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Name	Date	Time	PCD	Description
Robbins, A.	9/10/2003	2.00	7	Travel from Mishawaka to Fort Wayne
Robbins, A.	9/15/2003	0.50	1	Call with Mark to ensure all 9/15 tax returns for 2002 are mailed out and get an update on the status of the CA depreciation and prep of 10/15 returns
Robbins, A.	9/17/2003	1.50	1	Conference with Robin and the various NSC states and consolidated returns, apportionment workpapers and timeline for workplan
Robbins, A.	9/17/2003	1.00	3	Preparing 2002 TN NSC return
Robbins, A.	9/17/2003	5.50	3	Preparing 2002 NSC WI tax return
Robbins, A.	9/17/2003	2.00	7	Traveling from Fort Wayne to Mishawaka for outsourcing project
Robbins, A.	9/18/2003	1.50	1	Discussion with Dean and Mark about Mark's role and his schedule
Robbins, A.	9/18/2003	5.50	3	Preparing TN 2002 NSC income/franchise tax return
Robbins, A.	9/18/2003	0.50	3	Printing out 2002 WI NSC return and updating file after Corptax update
Robbins, A.	9/18/2003	0.50	4	Discussion with Robin on Indiana notices for 1998-2001
Robbins, A.	9/18/2003	0.30	6	Looking for Corptax Update sheet for Robin
Robbins, A.	9/19/2003	6.50	3	Working on 2002 NSC CA apportionment workpapers
Robbins, A.	9/19/2003	2.00	7	Travel from Mishawaka to Fort Wayne
Robbins, A.	9/23/2003	9.50	3	Preparing 2002 NSC CA tax return.
Robbins, A.	9/23/2003	1.90	3	Review 2002 NSC KY return
Robbins, A.	9/23/2003	2.00	7	Travel from Fort Wayne to Mishawaka for outsourcing project
Robbins, A.	9/24/2003	0.40	3	Answering questions on 2002 NSC NJ AMA calculation
Robbins, A.	9/24/2003	1.00	3	Reviewing 2002 NSC Fayette Net Profits tax return
Robbins, A.	9/24/2003	1.00	3	Reviewing 2002 NSC Lexington net profits tax return
Robbins, A.	9/24/2003	6.60	3	Working on the 2002 NSC CA consolidated tax return
Robbins, A.	9/25/2003	1.90	3	Reviewing 2002 NSC KS return
Robbins, A.	9/25/2003	4.50	3	Preparing 2002 NSC IN tax return.
Robbins, A.	9/25/2003	4.60	3	Finishing 2002 NSC CA return
Robbins, A.	9/29/2003	0.10	1	Phone call with Mark Soltys on PA 2002 book income
Robbins, A.	9/29/2003	0.20	1	Phone call with Jerry Stephan on the NSC RAR and how it was handled in Corptax
Robbins, A.	9/29/2003	0.10	1	Phone call with Jerry Stephan on the NSPC RAR and how it was handled in Corptax
Robbins, A.	9/29/2003	0.50	6	Phone call with Brian Kanouse on time sheet corrections and making corrections to time
Robbins, A.	9/30/2003	0.40	3	Discussion of NSC NJ 2002 return and the changes in the law
Robbins, A.	9/30/2003	0.70	3	Meeting with Robin to go through the NSC 2002 Indiana return and the issues
Robbins, A.	9/30/2003	2.40	3	Clearing review notes on 2002 NSC state returns and getting signed by Treasurer
Robbins, A.	9/30/2003	6.00	3	Preparing workpapers for the 2002 NSC IN consolidated return
Robbins, A.	9/30/2003	2.00	7	Travel from Fort Wayne to Mishawaka for outsourcing project
Robbins, A.	10/1/2003	11.30	3	Preparing NSC 2002 IN state income tax workpapers
Robbins, A.	10/1/2003	0.70	3	Reviewing 2002 NSC KS Annual Report
Robbins, A.	10/2/2003	6.50	3	Working on 2002 NSC IN tax return
Robbins, A.	10/2/2003	0.80	3	Working with Corptax to get 2002 IN forms correct in the software
Robbins, A.	10/2/2003	0.70	3	Going through 2002 NSC & NSL OH tax return workpapers with
Robbins, A.	10/2/2003	2.00	7	Travel from Mishawaka to Fort Wayne for outsourcing project

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Name	Date	Time	PCD	Description
Robbins, A.	10/3/2003	1.00	3	Phone calls with Mark to discuss the handling of sale of partnerships on 2002 IL and IN NSC returns
Robbins, A.	10/6/2003	1.00	3	Reading research on 2002 IL business/nonbusiness income issue with sale of partnership
Robbins, A.	10/6/2003	6.00	3	Preparing 2002 NSC OH return
Robbins, A.	10/6/2003	2.00	7	Travel from Fort Wayne to Mishawaka for outsourcing project
Robbins, A.	10/7/2003	6.00	3	Working on 2002 NSC & NSL OH combined returns
Robbins, A.	10/8/2003	0.60	3	Clearing review comments on 2002 CA return and getting ready for processing
Robbins, A.	10/8/2003	6.10	3	Working on 2002 NSL & NSC OH returns
Robbins, A.	10/8/2003	2.00	7	Travel from Mishawaka to Fort Wayne after outsourcing project
Robbins, A.	10/9/2003	1.00	3	Getting 2002 returns signed and ready for processing
Robbins, A.	10/9/2003	5.00	3	Finishing 2002 NSC & NSL OH income tax returns
Robbins, A.	10/9/2003	1.00	4	Working on 2003 FL notice for registration of NSL
Robbins, A.	10/9/2003	2.00	7	Travel from Fort Wayne to Mishawaka for outsourcing project
Robbins, A.	10/10/2003	0.50	1	Discussion with Robin to discuss timetable for completion of remainder returns
Robbins, A.	10/10/2003	0.50	3	Drafting a response for NSL 2003 FL notice
Robbins, A.	10/10/2003	5.00	3	Working on 2002 NSC IN gross receipts schedule
Robbins, A.	10/10/2003	1.00	3	Getting 2002 returns signed and ready for processing
Robbins, A.	10/10/2003	1.00	4	Working with Jerry on RAR prior years capital loss c/o issue and getting revised proformas ready for Linda to process
Robbins, A.	10/10/2003	2.00	7	Travel from Mishawaka to Fort Wayne after outsourcing project
Robbins, A.	10/11/2003	2.00	3	Review 2002 NSC MN income tax return
Robbins, A.	10/12/2003	1.70	3	Reviewing 2002 NSL MO income tax return
Robbins, A.	10/12/2003	5.00	3	Reviewing 2002 NSC IL income tax return
Robbins, A.	10/12/2003	1.40	3	Reviewing NS Holdings 2002 IN income tax return
Robbins, A.	10/12/2003	1.30	3	Reviewing 2002 Natland IN income tax return
Robbins, A.	10/13/2003	2.40	3	Review 2002 NSC MO income tax return
Robbins, A.	10/13/2003	2.40	3	Review 2002 NSL IN income tax return
Robbins, A.	10/13/2003	3.50	3	Finish 2002 NSC IN gross receipts return
Robbins, A.	10/13/2003	0.50	3	Clear notes on 2002 NSC IN return
Robbins, A.	10/13/2003	0.40	3	Clear review comments on NSC 2002 OH tax returns
Robbins, A.	10/13/2003	0.40	3	Clear review comments on NSL 2002 OH tax returns
Robbins, A.	10/13/2003	1.50	3	Clearing the comments from the reviewed 2002 state returns for
Robbins, A.	10/13/2003	2.00	7	Travel from Fort Wayne to Mishawaka for outsourcing project
Robbins, A.	10/14/2003	1.50	1	Research TN & MO tax payments & liens & discuss with Robin
Robbins, A.	10/14/2003	2.30	3	Finish reviewing 2002 MN NSC return
Robbins, A.	10/14/2003	2.90	3	Preparing 2002 state returns for processing and getting signed
Robbins, A.	10/14/2003	0.50	3	Trying to get download from Corptax for IN 2002 update
Robbins, A.	10/14/2003	0.50	3	Review 2002 NSFC IN return
Robbins, A.	10/14/2003	1.00	3	Doing pre & post check request and bankruptcy attachments for NJ & TN, replacing copies in file and updating tax return
Robbins, A.	10/14/2003	2.00	6	Packing up office and supplies for the move to 2nd floor
Robbins, A.	10/14/2003	2.00	7	Travel from Mishawaka to Fort Wayne after outsourcing project
Robbins, A.	10/15/2003	1.00	4	Making changes to the FL registration letter and finalizing
Robbins, A.	10/15/2003	1.00	6	Completing time and expense detail in DTE
Robbins, A.	10/20/2003	0.30	6	Printing expense report and getting all receipts in order

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Name	Date	Time	PCD	Description
Robbins, A.	10/20/2003	0.40	6	Looking through the time sheets that need more detail for interim billing
Robbins, A.	10/27/2003	2.00	3	Review 2002 NSC IA income tax return
Robbins, A.	10/27/2003	1.00	6	Breaking out my time for the August billing statement
Robbins, A.	10/29/2003	0.50	6	Breaking out my time for the September billing statement
Robbins, A.	10/30/2003	0.50	6	Discussion with Mark on NSC IL RAR 1997-2001 returns and whether to pursue Amnesty program
Robbins, A.	11/5/2003	0.50	1	Discussion with Robin to discuss status of 2002 state income tax
Robbins, A.	11/5/2003	1.00	7	Travel to/from National Steel to pick up state returns due 11/15 to review
Robbins, A.	11/11/2003	1.50	3	Reviewing 2002 Ingleside Point TX return
Robbins, A.	11/11/2003	3.00	3	Reviewing 2002 NSC TX return
Robbins, A.	11/12/2003	0.30	3	Phone call with Mark to discuss timeline for remaining 2002 returns
Robbins, A.	11/12/2003	3.00	3	Reviewing 2002 NSC LA return
Robbins, A.	11/17/2003	1.00	4	Phone calls with Robin and Mark to discuss the RAR project for NSC -1997-2001.
Robbins, A.	11/18/2003	2.50	4	Going through NSC 1997-2001 RAR workpapers and files and getting Mark started on the RAR state returns
Robbins, A.	11/18/2003	2.00	7	Travel from Fort Wayne to Mishawaka for outsourcing project
Robbins, A.	11/19/2003	2.00	3	Reviewing 2002 NSPC MN Occupation Tax return
Robbins, A.	11/20/2003	0.50	1	Phone calls with Mark to discuss NSC 1997-2001 RAR 1120s and state tax addback
Robbins, A.	11/21/2003	5.00	3	Reviewing 2002 NSPC MN return
Robbins, A.	11/24/2003	0.60	6	Phone calls with Mark to discuss NSC 2003 DE estimated payments and filing for inactive status
Robbins, A.	12/3/2003	0.20	6	phone call with Brian Kanouse to get hours for 2004 budget
Robbins, A.	12/4/2003	1.50	3	review 2002 National Ontario MI return
Robbins, A.	12/4/2003	1.00	3	review 2002 Puritan Mining MI return
Robbins, A.	12/8/2003	1.50	1	Meeting with Robin to discuss planning for 2003 tax year returns
Robbins, A.	12/8/2003	2.00	4	working on IA RAR spreadsheet
Robbins, A.	12/8/2003	2.00	7	travel from Fort Wayne to Mishawaka for National Steel meeting
Robbins, A.	12/8/2003	2.00	7	travel from Mishawaka to Fort Wayne for meeting
Robbins, A.	12/9/2003	3.00	3	reviewing 2002 DCCR MI return
Robbins, A.	12/15/2003	7.00	3	reviewing 2002 NSC MI return
Robbins, A.	12/16/2003	0.40	1	phone call to discuss review comments on 2002 NSC MI return
Robbins, A.	12/17/2003	2.00	4	getting 1997-2000 RAR information together and meeting with Kay to get her started on the project
Robbins, A.	12/17/2003	1.00	4	reviewing 1997 IA RAR return
Robbins, A.	12/17/2003	3.00	4	working on 1997 1120 RAR return to get the subsidiaries taxable income to tie to originally filed return
Robbins, A.	12/17/2003	0.80	4	meeting with Mark and Kay to discuss RAR project and how to best present the 5 years of returns on the spreadsheet and X forms.
Robbins, A.	12/17/2003	4.00	7	travel to and from Fort Wayne and Mishawaka for outsourcing
Robbins, A. Total		424.40		
Schilling, K.	9/9/2003	0.30	1	Discussion with Jerry Stephan re: presentation of gain from flow through entity on corporate schedule D for 2002 Form 1120

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Name	Date	Time	PCD	Description
Schilling, K.	11/12/2003	8.00	3	Transition time spent with Jeff and Jerry: review software, files, 10Q, general time to familiarize with engagement
Schilling, K.	11/13/2003	1.00	3	Transition time spent reviewing software and files.
Schilling, K.	11/13/2003	1.00	3	assistance with documentation of potential Canadian issue of underpayment of GST, review file and related support documents.
Schilling, K.	11/13/2003	1.00	3	time spent filing & reviewing various federal tax files.
Schilling, K.	11/17/2003	3.00	3	Transition time - review software and files
Schilling, K.	11/18/2003	0.60	1	Discussion with Dean Uminski and Jeff Stark re: National Steel engagement, open items, other planning
Schilling, K.	11/18/2003	0.30	1	Discussions with Jeff Stark re: open items at National Steel, planning for work during next 2 weeks
Schilling, K.	11/19/2003	1.40	1	Deliver Liquidation Plan binders to National Steel, short discussion with Robin, review federal tax calendar, overview and review of 2002 tax packages for updating for 2003 information
Schilling, K.	11/20/2003	0.40	1	Discussion with Jeff re: planning, e-mails and coordination of time
Schilling, K.	11/21/2003	0.30	1	E-mails re: scheduling planning meeting for 2003 Federal Compliance Services
Schilling, K.	11/24/2003	0.20	1	Planning meeting: discussion with Angie, follow-up e-mail regarding potential dates and status
Schilling, K.	12/1/2003	0.20	1	various e-mails regarding scheduling of planning meeting and related agenda
Schilling, K.	12/2/2003	0.40	1	work on agenda for tax planning meeting
Schilling, K.	12/3/2003	0.60	1	preparation of agenda for planning meeting, discussions and revisions with Jeff Stark
Schilling, K.	12/4/2003	0.10	1	send proposed agenda to CC team
Schilling, K.	12/5/2003	0.20	1	revise meeting agenda and send e-mail for Monday's planning meeting
Schilling, K.	12/8/2003	2.90	1	Planning meeting for 2003 tax return preparation. Met with Robin Gallup, Dean Uminski, Jeff Stark, Angie Robbins, and Mark Soltys.
Schilling, K.	12/8/2003	0.60	7	travel to and from National Steel for tax planning meeting
Schilling, K.	12/9/2003	2.50	1	work on 2003 tax packages: find prior year tax package, update letter and attachments.
Schilling, K.	12/9/2003	2.00	1	Various work on summary of planning meeting, start documentation and memos for preparer signature and liquidation
Schilling, K.	12/12/2003	0.10	1	call from Robin re: 2003 tax packages. She still has not been able to confirm who at the divisions will complete the packages.
Schilling, K.	12/17/2003	2.00	1	various set-up and filing, including signatures etc. for network
Schilling, K.	12/17/2003	5.00	2	assist with preparation of state returns for 1997 - 2000 RAR adjustments - complete Texas spreadsheets, discussion with Angie and Mark re: assignment and responsibility for preparation of
Schilling, K.	12/19/2003	0.30	2	review Federal Taxes Weekly Alert re: new regulations relating to consolidated group reduction of attributes when member's debt is discharged
Schilling, K. Total		34.40		
Soltys, M.	8/4/2003	3.00	3	Prepare workpapers for 2003 IL Annual Report
Soltys, M.	8/4/2003	1.00	3	Review prior year workpapers for 2002 Illinois Annual Report.
Soltys, M.	8/4/2003	1.00	3	Lunch/conference with client - discussing 2002 return filings

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Name	Date	Time	PCD	Description
Soltys, M.	8/11/2003	1.00	3	Ingleside Holdings LP 2002 return - cleared review points
Soltys, M.	8/11/2003	0.50	3	National Pickle Lines 2002 return - cleared review points
Soltys, M.	8/11/2003	2.50	3	Various 2002 Federal returns cleared review points NCC, NAC, and NCL.
Soltys, M.	8/11/2003	1.00	3	Midwest Steel 2002 fed return input M; adj and printed out reports
Soltys, M.	8/11/2003	1.00	3	TMH Federal 2002 1120 workpapers
Soltys, M.	8/12/2003	8.00	3	Prepped 2002 1120 TMH federal workpapers
Soltys, M.	8/13/2003	5.50	3	Prepped 2002 1120 TMH federal workpapers
Soltys, M.	8/14/2003	4.00	3	Prepped 2002 1120 TMH federal workpapers
Soltys, M.	8/14/2003	0.50	3	Tie out sales, payroll and property. (2002 Apportionment Data)
Soltys, M.	8/15/2003	4.00	3	Prep 2002 appt. wkps for National Ont. Mines
Soltys, M.	8/18/2003	4.00	3	Ingleside Holdings LP, Prep 2002 federal 1120 workpapers
Soltys, M.	8/18/2003	4.00	3	Prep 2002 appt. wkps for NSPC.
Soltys, M.	8/18/2003	1.50	3	Prep 2003 Illinois Annual Report for National Steel.
Soltys, M.	8/19/2003	2.20	3	Prep 2003 Illinois Annual Report for National Steel.
Soltys, M.	8/19/2003	3.00	3	Prep Apportionment workpapers for NS Land
Soltys, M.	8/19/2003	4.20	3	Prep Apportionment workpapers for NSC Realty - 2002
Soltys, M.	8/20/2003	10.00	3	Prep apportionment workpapers, property, payroll and sales for Great Lakes Division for 2002
Soltys, M.	8/21/2003	8.00	2	Prep Apport. Workpapers, property, payroll and sales for Great Lakes Division for 2002
Soltys, M.	8/22/2003	5.00	3	Apportionment workpaper prep, tie out property, payroll and sales for Midwest Division for 2002
Soltys, M.	8/25/2003	2.00	3	Clear review points for TMH 2002 Federal 1120
Soltys, M.	8/25/2003	2.00	3	Clear review points for Ingleside 2002 Federal 1120
Soltys, M.	8/25/2003	6.50	3	Prep 2002 apportionment workpapers, tie out property, payroll and sales for Midwest Division
Soltys, M.	8/27/2003	0.50	3	Prep. IL Annual Rpt. for NSC.
Soltys, M.	8/27/2003	9.50	3	Prep. 2002 Apport. Wkprs, tie out payroll, property and sales for Hanna Iron Ore
Soltys, M.	8/28/2003	4.70	3	Clear review points and research filing position of 2002 IL Ann Rpt for NSC.
Soltys, M.	8/28/2003	0.70	3	Clear review pts for TMH 2002 Federal 1120
Soltys, M.	8/28/2003	0.50	3	Clear review pts for Nat Ont II 2002 Federal 1120
Soltys, M.	8/28/2003	4.00	3	Prep and clear review pts for 2002 state apport. wkps.
Soltys, M.	8/29/2003	2.50	3	Prep 2002 GA return for NSC
Soltys, M.	8/29/2003	6.00	3	Prep Apport. W/P's, tie out property, payroll and sales for Granite City for 2002
Soltys, M.	9/2/2003	2.00	3	Prep 2002 GA return for NSC.
Soltys, M.	9/2/2003	1.00	3	Prep 2002 DC return for NSC.
Soltys, M.	9/2/2003	5.00	3	Prep 2002 TN return for NSL.
Soltys, M.	9/2/2003	2.00	3	Prep 2002 IN return for NSL.
Soltys, M.	9/3/2003	5.70	3	Prep 2002 IN return for NSL.
Soltys, M.	9/3/2003	1.30	3	Prep 2002 IL Ann Rpt for GCS.
Soltys, M.	9/3/2003	1.00	3	Prep 2002 MS return for Double G.
Soltys, M.	9/3/2003	1.50	3	Clear review points for 2002 apport wkps.
Soltys, M.	9/4/2003	2.50	3	Prep 2002 workpaper and files for apportionment
Soltys, M.	9/4/2003	5.00	3	Prep 2002 IL return for NSL.

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Soltys, M.	9/4/2003	0.50	3	Clear review points for GCS IL 2002 ann rpt.
Soltys, M.	9/4/2003	0.70	3	Clear review points for 2002 TN return for NSL.
Soltys, M.	9/4/2003	0.60	3	Prep 2002. IL return for NSL.
Soltys, M.	9/5/2003	0.50	3	Prep 2002 IN return for NSL.
Soltys, M.	9/5/2003	3.00	3	Prep 2002. IN return for Natland.
Soltys, M.	9/5/2003	6.00	3	Prep 2002. DC return for NSC.
Soltys, M.	9/8/2003	5.00	3	Prep 2002 DC return for NSC.
Soltys, M.	9/8/2003	3.20	3	Prep 2002 GA return for NSC.
Soltys, M.	9/8/2003	1.80	3	Prep 2002 WV return for NSC.
Soltys, M.	9/9/2003	6.20	3	Prep 2002 WV return for NSC.
Soltys, M.	9/9/2003	0.80	3	Clear review points for 2002 DC return for NSC.
Soltys, M.	9/9/2003	2.00	3	Tie out 2002 Depr. schedules for NSC.
Soltys, M.	9/10/2003	6.50	3	Tie out 2002 CA Depr. w/p's.
Soltys, M.	9/10/2003	2.50	3	Clear review points for 2002 DC, GA, and WV returns for NSC.
Soltys, M.	9/11/2003	0.50	3	Clear review points for 2002 MS return for NSC.
Soltys, M.	9/11/2003	9.30	3	Prep 2002 CA Depr. w/p's.
Soltys, M.	9/12/2003	8.00	3	Prep. 2002 CA Depr. w/p's. Tie out 4562 and various workpapers to Depreciation Reports
Soltys, M.	9/15/2003	9.50	3	Prep. 2002 CA Depr. w/p's. Tie-out CA Gap Gain Form Sch D-1, tie-out CA amt gain and CA ACE Gain
Soltys, M.	9/16/2003	9.00	3	Prep 2002 CA depr. w/p's for NSC. Tie-out CAP Gain/Loss by company and determine adjustments necessary to tie-out reports
Soltys, M.	9/17/2003	1.10	3	Prep. 2002 depr. w/p's for NSC.
Soltys, M.	9/17/2003	2.30	3	Prep 2002. KY return for NSC.
Soltys, M.	9/17/2003	5.60	3	Prep 2002. KS return for NSC.
Soltys, M.	9/18/2003	5.30	3	Prep 2002. KY return for NSC.
Soltys, M.	9/18/2003	3.50	3	Prep 2002. LX KY NP return for NSC.
Soltys, M.	9/18/2003	1.20	3	Meeting to discuss 2002 return issues for CA, MI, LA, IL, and IN.
Soltys, M.	9/19/2003	1.50	3	Prep 2002 KY return for NSC.
Soltys, M.	9/19/2003	1.50	3	Print various 2002 returns - KY, KS and Lex-Fay.
Soltys, M.	9/19/2003	1.00	3	Prep 2002 BOE KY NP return for NSC.
Soltys, M.	9/22/2003	7.00	3	Prep 2002 MO Inc./Franch T/R for NSC.
Soltys, M.	9/22/2003	2.00	3	Prep 2002 BOE KY N/P return for NSC.
Soltys, M.	9/22/2003	1.00	4	Make copies of NSC 1996-1999 returns for IN request for
Soltys, M.	9/23/2003	10.00	3	Prep 2002 MO Inc./Franch T/R for NSC.
Soltys, M.	9/24/2003	1.30	3	Prep 2002 MO Inc./Franch T/R for NSC.
Soltys, M.	9/24/2003	1.00	3	Clear review comments for 2002 KY return for NSC.
Soltys, M.	9/24/2003	7.70	3	Prep 2002. NJ return for NSC.
Soltys, M.	9/25/2003	0.50	3	Clear review points for 2002 KY return for NSC.
Soltys, M.	9/25/2003	0.30	3	Clear review points for 2002 LX KY N/P return for NSC.
Soltys, M.	9/25/2003	6.40	3	Prep 2002. NJ return for NSC.
Soltys, M.	9/25/2003	0.50	3	Clear review points for BOE 2002 KY N/P return for NSC.
Soltys, M.	9/25/2003	2.30	3	Prep 2002 PA return for NSC.
Soltys, M.	9/29/2003	9.50	3	Prep 2002. PA return for NSC.
Soltys, M.	9/29/2003	0.50	6	Time reporting for week to date.
Soltys, M.	9/30/2003	3.50	3	Prep 2002 PA return for NSC.
Soltys, M.	9/30/2003	3.00	3	Prep 2002 MO return for Natland.
Soltys, M.	9/30/2003	1.00	3	Prep 2002 IN return for Natland.

Exhibit C

National Steel Corporation
 Crowe Chizek & Company LLC
 Detail of Time by Professional
 For the Period August 1 through December 19, 2003

Name	Date	Time	PCD	Description
Soltys, M.	9/30/2003	2.00	3	Prep 2002 IN return for NS Holdings.
Soltys, M.	9/30/2003	0.50	3	Clear 2002 KS review points for NSC.
Soltys, M.	10/1/2003	2.50	1	Prep 2002 IL return for NSC.
Soltys, M.	10/1/2003	2.00	3	Prep 2002 NJ return for NS Land.
Soltys, M.	10/1/2003	1.50	3	Clear review points for NSC for 2002 NJ.
Soltys, M.	10/1/2003	3.00	3	Prep 2003 KS Ann Report for NSC.
Soltys, M.	10/1/2003	1.00	3	Amend 2002 KS Ann. Report for NSC.
Soltys, M.	10/2/2003	9.60	3	Prep 2002. IL return for NSC.
Soltys, M.	10/2/2003	0.40	3	Clear review points for 2002 KS Ann. Reports.
Soltys, M.	10/3/2003	0.90	3	Review P/Y 2002 MN return.
Soltys, M.	10/3/2003	7.60	3	Prep 2002 IL return for NSC.
Soltys, M.	10/6/2003	10.00	3	Prep 2002 IL return for NSC.
Soltys, M.	10/7/2003	6.00	3	Prep 2002 MN return for NSC.
Soltys, M.	10/7/2003	4.00	3	Prep 2002 IL return for NSC.
Soltys, M.	10/8/2003	9.00	3	Prep 2002 MN return for NSC.
Soltys, M.	10/8/2003	0.50	6	Time reporting for week to date.
Soltys, M.	10/9/2003	6.50	3	Prep 2002 MN T/R for NSC.
Soltys, M.	10/9/2003	1.30	3	Prep 2002 IA Tax return for NSC.
Soltys, M.	10/9/2003	1.20	3	Review 2002 PA & KY returns for Corptax updates for MWS, NSC, MATH, NATCOAL, and NMC.
Soltys, M.	10/10/2003	6.20	3	Prep 2002 IA return for NSC.
Soltys, M.	10/10/2003	1.80	3	Prep 2002 LA return for NSC.
Soltys, M.	10/13/2003	0.40	1	Clear 2002 IN review points for NS Holdings.
Soltys, M.	10/13/2003	1.00	3	Clear 2002 IN review points for Natland.
Soltys, M.	10/13/2003	1.50	3	Clear 2002 MO review points for NSL.
Soltys, M.	10/13/2003	0.60	3	Clear 2002 PA review points for NSC.
Soltys, M.	10/13/2003	1.00	3	Prep 2002 LA return for NSC.
Soltys, M.	10/13/2003	1.50	3	Clear 2002 IA review points for NSC.
Soltys, M.	10/13/2003	3.50	3	Clear 2002 IN review points for NSL.
Soltys, M.	10/14/2003	4.10	3	Prep 2002 LA return for NSC.
Soltys, M.	10/14/2003	0.40	3	Clear 2002 MN review points for NSC.
Soltys, M.	10/14/2003	2.60	3	Prep 2002 IN return for NS Funding.
Soltys, M.	10/14/2003	0.90	3	Prep 2002 IN return for NS Technologies.
Soltys, M.	10/15/2003	7.80	3	Prep 2002 LA return for NSC.
Soltys, M.	10/16/2003	6.00	3	Prep 2002 LA return for NSC.
Soltys, M.	10/16/2003	1.10	6	Compile information for Angie related to mailing of NSC returns. (Information needed for billing and allocation of Linda Deaton's time).
Soltys, M.	10/16/2003	1.00	6	Reconcile August Time Report for NSC per Dean's request.
Soltys, M.	10/16/2003	0.40	6	Current NSC time reporting.
Soltys, M.	10/17/2003	2.10	3	Prep 2003 MI est. for DCCR.
Soltys, M.	10/17/2003	4.20	6	Prep 2002 TX return for Ingleside Pt.
Soltys, M.	10/17/2003	0.60	6	Prep 2003 MI est. for Teal Lake.
Soltys, M.	10/17/2003	0.20	6	Prep 2003 MI est. for ASC.
Soltys, M.	10/17/2003	0.30	6	Prep 2003 MI est. for HFC.
Soltys, M.	10/17/2003	0.30	6	Prep 2003 MI est. for DWP.
Soltys, M.	10/17/2003	0.30	6	Prep 2003 MI est. for Natcoal.
Soltys, M.	10/23/2003	0.60	3	Clear review points for Amended KS 2002 A/R for NSC.

Exhibit C

National Steel Corporation
 Crowe Chizek & Company LLC
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 For the Period August 1 through December 19, 2003

Name	Date	Time	PCD	Description
Soltys, M.	10/23/2003	0.30	6	Current NSC time reporting.
Soltys, M.	10/23/2003	0.70	6	Resolving technology and general logging in problems at NSC.
Soltys, M.	10/23/2003	1.30	6	Prep 2003 MI est. for NSL.
Soltys, M.	10/23/2003	4.90	6	Prep 2003 MI est. for NSC.
Soltys, M.	10/23/2003	0.20	6	Prep 2003 MI est. for GLS.
Soltys, M.	10/23/2003	0.30	6	Prep 2003 MI est. for National Ontario.
Soltys, M.	10/24/2003	7.60	3	Prep 2002 TX return for NSC.
Soltys, M.	10/24/2003	0.20	6	Process 2002 KS A/R for NSC.
Soltys, M.	10/24/2003	0.20	6	Resolving general technology and logging in problems at NSC.
Soltys, M.	10/27/2003	4.60	3	Prep 2002 TX return for NSC.
Soltys, M.	10/27/2003	0.10	6	Respond to 2002 KS A/R notice.
Soltys, M.	10/27/2003	2.40	6	Clear review points for 2003 MI est. for DCCR.
Soltys, M.	10/27/2003	0.90	6	Clear review points for 2003 MI est for NSC.
Soltys, M.	10/28/2003	0.80	3	Prep 2002 TX return for NSC.
Soltys, M.	10/28/2003	2.80	3	Prep 2002 MI return for National Ontario.
Soltys, M.	10/28/2003	3.30	3	Prep 2002 MI return for DCCR.
Soltys, M.	10/28/2003	0.30	6	Current time reporting for time at NSC.
Soltys, M.	10/28/2003	0.40	6	Filing 2002 returns after processing.
Soltys, M.	10/28/2003	0.60	6	Process 2002 IA return for NSC.
Soltys, M.	10/29/2003	1.10	3	Prep 2002 MI CAD Recap for NSC.
Soltys, M.	10/29/2003	5.60	3	Prep 2002 MI return for DCCR.
Soltys, M.	10/29/2003	0.30	6	Respond to 2002 KS A/R notice.
Soltys, M.	10/29/2003	0.70	6	Process 2002 KS A/R for NSC.
Soltys, M.	10/29/2003	0.40	6	Clear review points for 2003 MI est for NSC.
Soltys, M.	10/30/2003	0.80	1	Research NSC 2002 IL RAR adjustment.
Soltys, M.	10/30/2003	5.30	3	Prep 2002 MI CAD Recap for NSC.
Soltys, M.	10/30/2003	1.90	3	Prep 2002 MI ITC Recap for NSC.
Soltys, M.	10/30/2003	0.30	6	Current time reporting for NSC.
Soltys, M.	10/31/2003	0.50	3	Prep 2002 MI ITC Recap for NSL.
Soltys, M.	10/31/2003	0.90	3	Prep 2002 MI return for Puritan.
Soltys, M.	10/31/2003	5.00	3	Prep 2002 MI return for NSC.
Soltys, M.	10/31/2003	1.00	6	Prep 2002 MI ITC Recap for NSC.
Soltys, M.	11/3/2003	4.20	3	Prep 2002 MI return for NSC.
Soltys, M.	11/3/2003	3.20	6	Prep 2002 MI ITC Recapture for NSC.
Soltys, M.	11/4/2003	7.00	3	Prep 2002 MI return for NSC.
Soltys, M.	11/4/2003	1.00	6	Prep 2002 MI ITC Recapture for NSC.
Soltys, M.	11/5/2003	7.70	3	Prep 2002 MI return for NSC.
Soltys, M.	11/5/2003	0.30	6	Resolve technology issues while at NSC. (No power)
Soltys, M.	11/6/2003	6.30	3	Prep 2002 MI return for NSC.
Soltys, M.	11/6/2003	0.50	3	Prep 2002 return for DCRR.
Soltys, M.	11/6/2003	0.30	6	Current time reporting for NSC.
Soltys, M.	11/7/2003	5.80	3	Prep 2002 MN Occ Return.
Soltys, M.	11/10/2003	8.90	3	Prep 2002 MN Occ Return.
Soltys, M.	11/11/2003	8.20	3	Prep 2002 MN Occ. Return.
Soltys, M.	11/12/2003	8.00	3	Prep 2002 MN Occ. Return.
Soltys, M.	11/13/2003	2.20	3	Prep 2002 MN Occ Return.
Soltys, M.	11/13/2003	0.20	3	Request forms for 2002 IL Ann Report for Granite Intake.
Soltys, M.	11/13/2003	3.70	3	Prep 2002 MI return for NSC.

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 Crowe Chizek & Company LLC
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Name	Date	Time	PCD	Description
Soltys, M.	11/13/2003	1.10	4	Respond to 2002 MS notice for NSC.
Soltys, M.	11/13/2003	0.60	6	Reconcile Time Report for September billing.
Soltys, M.	11/13/2003	0.30	6	Current time reporting for NSC.
Soltys, M.	11/14/2003	0.20	3	Clear review points for 2002 TX return for IPC.
Soltys, M.	11/14/2003	3.90	3	Clear review points for 2002 LA return for NSC.
Soltys, M.	11/14/2003	0.50	3	Clear review points for 2002 TX return for NSC.
Soltys, M.	11/14/2003	0.90	3	Prep 2002 MI return for NSC.
Soltys, M.	11/14/2003	0.10	4	Respond to 2002 MS tax notice for NSC.
Soltys, M.	11/14/2003	1.00	6	Travel to and from Crowe to deliver returns to be reviewed.
Soltys, M.	11/14/2003	1.20	6	Process 2002 LA and TX returns for NSC and IPC.
Soltys, M.	11/17/2003	7.70	3	Prep 2002 MSBT return for NSC.
Soltys, M.	11/18/2003	1.00	1	Review workpapers and planning for 1997-1999 RAR state returns.
Soltys, M.	11/18/2003	0.30	1	Review 2003 due date list with Robin.
Soltys, M.	11/18/2003	4.00	3	Prep 2003 Delaware Franchise return for NSC.
Soltys, M.	11/18/2003	0.40	3	Clear review points for 2002 MI return for NSL.
Soltys, M.	11/18/2003	0.30	3	Clear review points for 2002 MI return for American Steel.
Soltys, M.	11/18/2003	0.40	3	Clear review points for 2002 MI return for Great Lakes Steel.
Soltys, M.	11/18/2003	0.30	3	Clear review points for 2002 MI return for Teal.
Soltys, M.	11/18/2003	0.30	3	Clear review points for 2002 MI return for Hanna Furnace.
Soltys, M.	11/18/2003	0.40	3	Clear review points for 2002 MI return for Natcoal.
Soltys, M.	11/18/2003	0.40	3	Clear review points for 2002 MI return for DWP.
Soltys, M.	11/18/2003	0.30	6	Current time reporting for NSC.
Soltys, M.	11/19/2003	1.80	1	Research filing requirements for 2003 Delaware Franchise return for NSC.
Soltys, M.	11/19/2003	5.10	3	Prep NSC 1997 RAR adjustments for NSC.
Soltys, M.	11/19/2003	0.60	3	Prep. return for 2002 NY Biannual Report for HFC.
Soltys, M.	11/19/2003	0.80	6	Process 2002 MI returns for GLS, NSL, Teal, HFC, Natcoal, and
Soltys, M.	11/20/2003	3.10	3	Prep 1997 IA RAR return adjustments for NSC.
Soltys, M.	11/20/2003	4.90	3	Prep. 1998 IA RAR return adjustments for NSC.
Soltys, M.	11/20/2003	0.20	3	Prep. 1999 IA RAR return adjustments for NSC.
Soltys, M.	11/21/2003	4.70	3	Prep 1999 IA NSC returns related to Fed 1997-1999 RAR's.
Soltys, M.	11/21/2003	0.50	3	Clear review points for 2002 MN Occ Return for NSC.
Soltys, M.	11/21/2003	1.90	3	Clear review points for 2003 Delaware Franchise return for NSC.
Soltys, M.	11/21/2003	0.40	6	Current time reporting for NSC.
Soltys, M.	11/24/2003	0.20	1	Review NSC 2003 Delaware Franchise est. issues with Robin.
Soltys, M.	11/24/2003	1.20	3	Prep 1999 IA workpapers related to 1997-1999 Fed RAR's.
Soltys, M.	11/24/2003	2.30	3	Clear review points for 2002 MN Occ return for NSC.
Soltys, M.	11/24/2003	4.30	3	Prep 2000 IA workpapers related to 1997-1999 Fed RAR's.
Soltys, M.	11/25/2003	2.70	3	Prep 2001 IA workpapers related to 1997-1999 Fed RAR's.
Soltys, M.	11/25/2003	0.50	3	Prep 2000 IA workpapers related to 1997-1999 Fed RAR's.
Soltys, M.	11/25/2003	2.40	3	Prep 2003 DE Franch Return for NSC.
Soltys, M.	11/25/2003	0.30	6	Current Time reporting for NSC.
Soltys, M.	11/25/2003	0.60	6	Process 2002 MN Occ Return
Soltys, M.	11/25/2003	0.70	6	Prep IA workpapers related to 1997-1999 Fed RAR's.
Soltys, M.	11/25/2003	1.10	6	Prep 2003 DE Franchise Tax est. for NSC.
Soltys, M.	12/1/2003	0.90	3	Prep 1999 IA w/p's related to NSC RAR's.
Soltys, M.	12/1/2003	1.00	3	Prep 2000 IA w/p's related to NSC RAR's.
Soltys, M.	12/1/2003	1.00	3	Prep 2001 NSC IA w/p's related to RAR's.

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Name	Date	Time	PCD	Description
Soltys, M.	12/1/2003	0.50	6	Prep NSL PA 2003 est.
Soltys, M.	12/1/2003	1.70	6	Repond to PA notice for NSL.
Soltys, M.	12/1/2003	0.30	6	Respond to PA notice for National Mines
Soltys, M.	12/1/2003	0.80	6	Prep Mathies PA 2003 est.
Soltys, M.	12/1/2003	0.40	6	Prep NMC PA 2003 est.
Soltys, M.	12/2/2003	0.20	3	Prep Midcoast PA 2003 est.
Soltys, M.	12/2/2003	1.80	6	Prep NSC PA 2003 est.
Soltys, M.	12/2/2003	0.60	6	Prep NSC CA 2003 est.
Soltys, M.	12/2/2003	0.40	6	Prep NSC Realty PA 2003 est.
Soltys, M.	12/2/2003	0.60	6	Prep Rostraver PA 2003 est.
Soltys, M.	12/2/2003	0.10	6	Prep Midw2003 est PA 2003 est.
Soltys, M.	12/2/2003	1.00	6	Prep Midcoast WV 2003 est.
Soltys, M.	12/2/2003	0.80	6	Prep Peter White WV 2003 est.
Soltys, M.	12/2/2003	1.20	6	Prep NSC WV 2003 est.
Soltys, M.	12/2/2003	0.60	6	Prep NMC WV 2003 est.
Soltys, M.	12/2/2003	0.20	6	Prep NSC AL 2003 est.
Soltys, M.	12/3/2003	0.30	1	Review NSC WV 2003 est w/Robin.
Soltys, M.	12/3/2003	0.30	1	Memo regarding upcoming Compliance meeting.
Soltys, M.	12/3/2003	1.50	6	Prep NSC CA 2003 est.
Soltys, M.	12/3/2003	1.00	6	Prep. NSC GA 2003 est.
Soltys, M.	12/3/2003	1.20	6	Prep NSL IL 2003 est.
Soltys, M.	12/3/2003	0.50	6	Prep NSC WV 2003 est.
Soltys, M.	12/3/2003	2.10	6	Prep NSC IL 2003 est.
Soltys, M.	12/3/2003	0.80	6	Prep NSC KS 2003 est.
Soltys, M.	12/4/2003	1.90	6	Prep. NSC KY 2003 est.
Soltys, M.	12/4/2003	1.30	6	Prep. NSL KY 2003 est.
Soltys, M.	12/4/2003	0.80	6	Prep. NMC KY 2003 est.
Soltys, M.	12/4/2003	1.00	6	Prep Natcoal KY 2003 est.
Soltys, M.	12/4/2003	0.50	6	Prep NSC Realty PA 2003 est.
Soltys, M.	12/4/2003	1.00	6	Prep. NMC PA 2003 est.
Soltys, M.	12/4/2003	0.40	6	Current time reporting for NSC.
Soltys, M.	12/4/2003	0.50	6	Prep. NSL PA 2003 est.
Soltys, M.	12/4/2003	0.40	6	Request IL 2003 Ann report forms for Granite Intake.
Soltys, M.	12/4/2003	0.10	6	Prep. NSL PA 2003 est.
Soltys, M.	12/5/2003	0.30	6	Prep Mathies PA 2003 est.
Soltys, M.	12/5/2003	0.30	6	Prep NSC WV 2003 est.
Soltys, M.	12/5/2003	0.40	6	Prep. NMC WV 2003 est.
Soltys, M.	12/5/2003	4.00	6	Prep. NSC LA 2003 est.
Soltys, M.	12/5/2003	0.40	6	Current time reporting for NSC.
Soltys, M.	12/5/2003	2.00	6	Prep. NSC MN 2003 est.
Soltys, M.	12/8/2003	1.00	6	Processing 12/15 estimates
Soltys, M.	12/8/2003	1.90	6	2003 Compliance planning meeting.
Soltys, M.	12/8/2003	3.90	6	Clear review points for 12/15 estimates.
Soltys, M.	12/8/2003	0.20	6	Processing and filing 12/15 estimates.
Soltys, M.	12/8/2003	0.30	6	Prep NSPC MN 2003 est.
Soltys, M.	12/8/2003	0.50	6	Prep. Double G MS 2003 est.
Soltys, M.	12/8/2003	0.90	6	Prep. NSC MS 2003 est.
Soltys, M.	12/9/2003	0.80	6	Clear review points for 12/15 2003 estimates

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Name	Date	Time	PCD	Description
Soltys, M.	12/9/2003	1.00	6	Processing and filing 12/15 2003 estimates
Soltys, M.	12/9/2003	3.10	6	Prep NSC MO 2003 est
Soltys, M.	12/9/2003	0.60	6	Prep NSL MO 2003 est
Soltys, M.	12/9/2003	0.50	6	Prep NS Land NJ 2003 est
Soltys, M.	12/9/2003	1.30	6	Prep NSC NJ 2003 est
Soltys, M.	12/9/2003	1.00	6	Prep NSC NY 2003 est
Soltys, M.	12/9/2003	0.20	6	Prep NSC (NY) NY 2003 est
Soltys, M.	12/9/2003	0.50	6	Prep NSPC WI 2003 est
Soltys, M.	12/9/2003	0.30	6	Prep NSC WI 2003 est
Soltys, M.	12/9/2003	0.30	6	Prep HFC NY 2003 est
Soltys, M.	12/9/2003	0.20	6	Prep NSL NY 2003 est
Soltys, M.	12/9/2003	0.20	6	Prep NSL SC 2003 est
Soltys, M.	12/10/2003	0.30	6	Current time reporting
Soltys, M.	12/10/2003	0.50	6	Processing and filing 12/15 2003 estimates
Soltys, M.	12/10/2003	0.20	6	Clear review points for NSC NJ
Soltys, M.	12/10/2003	1.50	6	Prep NSC IN 2003 est
Soltys, M.	12/10/2003	0.60	6	Prep NSL IN 2003 est
Soltys, M.	12/10/2003	2.00	6	Prep 2003. IL Ann report for Granite Intake
Soltys, M.	12/10/2003	1.90	6	Prep 2003. IL Ann report for NSL
Soltys, M.	12/10/2003	0.30	6	Prep 2003. IN Ann report for Midwest
Soltys, M.	12/10/2003	0.30	6	Prep 2003. IN Ann report for NSC
Soltys, M.	12/10/2003	0.30	6	Prep 2003. MN Ann report for HOM
Soltys, M.	12/11/2003	0.20	6	Current time reporting for NSC.
Soltys, M.	12/11/2003	0.60	6	Prep 2003. MN Ann report for HOM
Soltys, M.	12/11/2003	1.00	6	Prep 2003. MN Ann report for NSC
Soltys, M.	12/11/2003	0.50	6	Prep 2003. MN Ann report for NSPC
Soltys, M.	12/11/2003	0.80	6	Prep 2003. MN Ann report for NS Land
Soltys, M.	12/11/2003	0.30	6	Prep NSL, IL, 2003 est
Soltys, M.	12/11/2003	1.10	6	Prep NSC IA 2003 est
Soltys, M.	12/11/2003	0.70	6	Work on 1997 IA NSC RAR's
Soltys, M.	12/11/2003	3.00	6	Update 2003 State Tax packages for GCX,NCAC,NCOC,&GLX
Soltys, M.	12/11/2003	0.20	6	Process NSC NJ 2003 est
Soltys, M.	12/15/2003	0.70	3	Prep 2003. IL Ann report for NSL
Soltys, M.	12/15/2003	0.60	3	Prep 2003. IL Ann report for Granite Intake
Soltys, M.	12/15/2003	0.60	3	Clear review points for 2003 MI return for DCCR
Soltys, M.	12/15/2003	0.50	6	Update 2003 State Tax packages for NACC,NPL, NSL, Procoil,
Soltys, M.	12/15/2003	0.40	6	Update 2003 State Tax packages for GCX,NCAC,NCOC,&GLX
Soltys, M.	12/15/2003	3.10	6	Update 2003 State Tax packages for NACC,NPL, NSL, Procoil,
Soltys, M.	12/16/2003	0.70	3	Process 2003 MI returns for NSC, Hanna, Teal, & D.W.
Soltys, M.	12/16/2003	2.40	3	Clear review points for 2003 MI return for NSC
Soltys, M.	12/16/2003	0.50	3	Prep 2003 NSC Bus Lic T/R for Cook County, GA
Soltys, M.	12/16/2003	2.70	3	Clear review points for 2003 MI return for DCCR
Soltys, M.	12/16/2003	0.60	6	Processing and filing 12/31 2003 estimates
Soltys, M.	12/16/2003	0.70	6	Processing 2003 MN A/R for NSPC, NS Land, and NSC
Soltys, M.	12/16/2003	0.90	6	Processing 2003 IL A/R for Granite Intake and NSL
Soltys, M.	12/16/2003	0.20	6	Processing 2003 MN A/R for Hanna Ore
Soltys, M.	12/17/2003	0.70	3	Work on 1997 IA NSC RAR's
Soltys, M.	12/17/2003	1.60	3	Clear review points for 2003 MI return for National Ontario

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Name	Date	Time	PCD	Description
Soltys, M.	12/17/2003	0.60	3	Clear review points for 2003 MI return for Puritan
Soltys, M.	12/17/2003	1.00	6	Process 2003 MI returns for NSC, DW Pipe, Hanna, & Teal
Soltys, M.	12/17/2003	0.50	6	Process 2003 MI returns for NSC
Soltys, M.	12/17/2003	0.30	6	Review 2003 IA NSC RAR's
Soltys, M.	12/17/2003	1.50	6	Process and file 2003 MI returns for NSC, Nat Ont, and Puritan
Soltys, M.	12/17/2003	0.50	6	Work on PA notice for Mid Coast
Soltys, M.	12/17/2003	0.30	6	Process 2003 IL A/R for NSL
Soltys, M.	12/17/2003	0.60	6	Process 2003 MI returns for GLS, Natcoal, DCCR, NSL, & ASC
Soltys, M.	12/18/2003	1.00	3	Prep Return W/P's for 1999 KY NSC RAR's.
Soltys, M.	12/18/2003	0.40	6	Current time reporting for NSC.
Soltys, M.	12/18/2003	0.20	6	Process MN A/R for NSPC.
Soltys, M.	12/18/2003	0.40	6	Process and filing MN A/R for NS Land & NSC
Soltys, M.	12/18/2003	3.20	6	Prep Return W/P's for 1997 KY NSC RAR's.
Soltys, M.	12/18/2003	2.30	6	Prep Return W/P's for 1998 KY NSC RAR's.
Soltys, M.	12/18/2003	0.30	6	Process 2003 IL A/R for NSL
Soltys, M.	12/19/2003	2.00	3	Prep Return W/P's for 2000 KY NSC RAR's
Soltys, M.	12/19/2003	2.30	3	Prep Return W/P's for 2001 KY NSC RAR's
Soltys, M.	12/19/2003	1.20	3	Prep Return W/P's for 1997 IA NSC RAR's
Soltys, M.	12/19/2003	0.80	3	Prep Return W/P's for 1998 IA NSC RAR's
Soltys, M.	12/19/2003	0.20	6	File 2003 MI returns
Soltys, M.	12/19/2003	1.00	6	Mail 2003 NSC MI return
Soltys, M. Total		715.50		
Stark, J.	8/1/2003	6.00	2	Review National mines tax returns and research Employee benefit deduction amount.
Stark, J.	8/1/2003	0.20	2	Discussions with Jerry Stephan re: deductibility of accrued real estate taxes for 2002 Form 1120
Stark, J.	8/4/2003	1.70	2	Memo & research relating to deductibility of "paid" real estate taxes.
Stark, J.	8/4/2003	0.70	2	National Mines Inc... reconcile OPEB deductions with Vikki Miller
Stark, J.	8/4/2003	2.50	2	Review 2002 Midwest steel division tax return
Stark, J.	8/4/2003	1.20	2	National mines 2002 tax return, analysis of prior year's reserves.
Stark, J.	8/6/2003	2.50	2	Review Corporate Federal Form 1120 tax return for Granite City division.
Stark, J.	8/6/2003	0.50	2	Pull together trial balance for remaining no-activity divisions.
Stark, J.	8/6/2003	0.50	2	Discuss real estate property tax m-1 schedule adjustments with Jerry, as prepared by R. Gallup
Stark, J.	8/7/2003	0.70	2	Review 2002 tax returns for Granite City division.
Stark, J.	8/7/2003	1.50	2	Update 2002 Procoil workpapers for revised property tax M-1 adjustment.
Stark, J.	8/8/2003	1.20	2	Review National Acquisition Company's Corporate 2002 Federal tax return after it had been updated for Real Estate M-1.
Stark, J.	8/8/2003	1.00	2	Review notice from IRS regarding an inquiry as to the applicability of SS taxes to an NSL, Inc. employee. Draft email to Frank Smith to obtain required information.
Stark, J.	8/8/2003	0.70	2	Review 2002 Form 1120 Pickle Pipeline for revised RE M-1
Stark, J.	8/8/2003	0.50	2	Discuss with Jerry timing of remaining 2002 corporate returns.
Stark, J.	8/11/2003	0.80	2	Initial review of National Pickle, 2002 Corporate federal tax return.

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Name	Date	Time	PCD	Description
Stark, J.	8/11/2003	0.40	2	Initial review of Procil, Inc.'s National Pickle, 2002 Corporate federal tax return.
Stark, J.	8/11/2003	1.00	2	Final review of National Ontario Corp & National Ontario 2002 Form 1120.
Stark, J.	8/11/2003	0.50	2	Pull together 2002 workpapers for Hannah Iron Ore
Stark, J.	8/11/2003	0.50	2	Review national casting 2002 Federal corp return.
Stark, J.	8/11/2003	0.70	2	Discuss status of returns with Jerry & Dean... and work out
Stark, J.	8/11/2003	0.50	2	Review National Pickle Corp. 2002 Federal tax return.
Stark, J.	8/11/2003	0.70	2	Final review of Procoil 2002 Federal corporate return.
Stark, J.	8/11/2003	1.70	2	Review midwest division 2002 Federal Form 1120 pro-forma.
Stark, J.	8/11/2003	1.10	2	Revise 2002 UNICAP workpapers to calculate LIFO amounts to send to Granite City Division.
Stark, J.	8/11/2003	1.20	2	Revise 2002 UNICAP workpapers to calculate LIFO amounts to send to Great Lakes Division.
Stark, J.	8/11/2003	1.20	2	Revise 2002 UNICAP workpapers to calculate LIFO amounts to send to Midwest Division.
Stark, J.	8/12/2003	2.20	2	Create 2002 UNICAP workpapers. Locate information necessary to complete UNICAP calculation.
Stark, J.	8/12/2003	1.40	2	Continue to calculate required information for allocation of 2002 UNICAP amounts to the Midwest Division.
Stark, J.	8/12/2003	1.00	2	Continue to calculate required information for allocation of 2002 UNICAP amounts to the Great Lakes Division
Stark, J.	8/12/2003	1.10	2	Continue to calculate required information for allocation of 2002 UNICAP amounts to the Granite City Division.
Stark, J.	8/12/2003	0.70	2	IRS notice regarding employment status of NSL worker. Review for possible source of information since all NSL employees are now
Stark, J.	8/13/2003	4.00	2	Review 2002 Federal Corporate tax return and related workpapers for Granite City division.
Stark, J.	8/13/2003	0.70	2	Note re: employee/independent contractor. Called IRS and requested additional information.
Stark, J.	8/13/2003	1.00	2	Review 2002 Federal Midwest division returns/ numbers.
Stark, J.	8/13/2003	1.70	2	Review prior year's LIFO workpaper methodology and complete 2002 current year calculations for Granite City Division.
Stark, J.	8/13/2003	1.70	2	Review prior year's LIFO workpaper methodology and complete 2002 current year calculations for Great Lakes Division.
Stark, J.	8/13/2003	0.80	2	Review prior year's LIFO workpaper methodology and complete 2002 current year calculations for Midwest Division.
Stark, J.	8/14/2003	0.70	2	Discuss notice from IRS re: independent driver v. employee
Stark, J.	8/14/2003	1.70	2	Review 2002 LIFO workpapers and allocation for Midwest Division
Stark, J.	8/14/2003	1.50	2	Review 2002 LIFO workpapers and allocation for Granite City Division
Stark, J.	8/14/2003	2.00	2	Review 2002 LIFO workpapers and allocation of current year amounts to Granite City Division.

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Name	Date	Time	PCD	Description
Stark, J.	8/14/2003	2.00	2	Review 2002 LIFO workpapers and allocation of current year amounts to Great Lakes Division
Stark, J.	8/14/2003	1.00	2	Review 2002 LIFO workpapers and allocation of current year amounts to SGAO Division.
Stark, J.	8/21/2003	3.00	2	Tax consulting services provided by Horwath Orenstein on the issue of disposition of Canadian partnership interest
Stark, J.	8/21/2003	4.70	2	Review 2002 1120 Corporate tax returns proformas and related workpapers for Great Lakes Division.
Stark, J.	8/22/2003	6.00	2	Research and analysis relating to the discharge of debt. Due to court order for Illinois Power & Electric and other minor payees
Stark, J.	8/25/2003	1.20	2	Meeting with Brad, Dean and Jerry to discuss status of job and timing of open items.
Stark, J.	8/25/2003	1.00	2	Meeting with Jerry to discuss timing of open items.
Stark, J.	8/25/2003	7.50	2	Review 2002 Federal 1120 Corporate proforma tax returns and related workpapers SGAO Division.
Stark, J.	8/25/2003	0.50	2	Discuss status of 2002 state income tax returns with SALT members.
Stark, J.	8/26/2003	2.50	2	Calculation and analysis of the 2002 LIFO adjustments for Great Lakes Division
Stark, J.	8/26/2003	3.00	2	Calculation and analysis of the 2002 LIFO adjustments for Granite City Division
Stark, J.	8/26/2003	2.50	2	Calculation and analysis of the 2002 LIFO adjustments for Midwest Division
Stark, J.	8/26/2003	1.00	2	Calculation and analysis of the 2002 LIFO adjustments for SGAO Division
Stark, J.	8/26/2003	0.70	2	Review Steamship division 2002 1120 pro-forma and workpapers.
Stark, J.	8/26/2003	1.20	2	Discuss 2002 LIFO adjustments (ACE & M-1) with Jerry & Robin.
Stark, J.	8/27/2003	0.20	2	Review legal entity's combined form 4797.
Stark, J.	8/27/2003	1.00	2	Prepare and review 2002 Form 2290, Heavy Highway Vehicle Use Tax Return, for National Steel Corporation.
Stark, J.	8/27/2003	0.50	2	Prepare and review 2002 Form 2290, Heavy Highway Vehicle Use Tax Return, for National Steel Pellet Company.
Stark, J.	8/27/2003	0.75	2	Reconcile inventory amounts per tax return to 2002 LIFO workpapers for Great Lakes Division.
Stark, J.	8/27/2003	0.75	2	Reconcile inventory amounts per tax return to 2002 LIFO workpapers for Midwest Division.
Stark, J.	8/28/2003	1.00	2	Prepare 2002 Form 2290, Heavy Highway Use Tax returns and send a copy of correspondence to Boeing Capital Corporation. to document timely filing.
Stark, J.	8/29/2003	2.00	2	Review 2002 NSC legal entity Great Lakes Division.
Stark, J.	8/29/2003	1.00	2	Review 2002 NSC legal entity Granite City Division.
Stark, J.	8/29/2003	1.00	2	Review 2002 NSC legal entity SGAO Division.
Stark, J.	8/29/2003	2.50	2	Research and analysis relating to lease penalties.
Stark, J.	8/29/2003	1.00	2	Research and analysis relating to employee retention bonus
Stark, J.	9/2/2003	2.50	2	Review summary spreadsheets & tie to tax returns. Review FAS 2002 109, deferred tax, spreadsheets for consolidated tax return and reconcile with consolidated book to tax schedules.

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Name	Date	Time	PCD	Description
Stark, J.	9/2/2003	0.80	2	Discussions and analysis relating to the consolidated 2002 ACE adjustment.
Stark, J.	9/2/2003	2.30	2	Letter to IRS re: Linville independent contractor v. employee status.
Stark, J.	9/2/2003	0.50	2	Status update with Jerry & Angie.
Stark, J.	9/3/2003	1.50	2	Review of consolidated return workpapers from prior years.
Stark, J.	9/4/2003	6.50	2	Review 2002 Federal consolidated workpapers, and work with Jerry to gather information necessary to consolidate. Review consolidating schedules and reports; work with Jerry in gathering information for elimination entries.
Stark, J.	9/4/2003	0.50	2	Discuss 2002 IRS notices re: incorrect 1099's with accounting department.
Stark, J.	9/5/2003	5.00	2	Assist Jerry in gathering information from various files to document 2002 Federal 1120 consolidation & elimination entries. Assist Jerry in gathering and calculating amounts for the elimination entries.
Stark, J.	9/8/2003	1.30	2	Review 2002 Federal Form 8865 & other misc attachments for consolidated return.
Stark, J.	9/8/2003	5.00	2	Review 2002 Federal 1120 consolidating workpapers and schedules. Review Corp. Tax consolidating scheduled and reconcile amounts with tax workpapers.
Stark, J.	9/8/2003	1.30	2	Planning meeting with Jerry to discuss return issues and upcoming meeting with Brad & Dean.
Stark, J.	9/9/2003	2.00	2	Review National Steel 2002 Federal consolidated return workpapers and accompanying schedules.
Stark, J.	9/9/2003	2.00	2	Meeting with Jerry, Dean Uminski, Brad Dewael to discuss 2002 Federal consolidated return issues.
Stark, J.	9/10/2003	8.30	2	Final assembly and review of 2002 Federal 1120 National Steel and Subs consolidated income tax returns.
Stark, J.	9/10/2003	0.80	2	Depreciation elections for "opting out of bonus depreciation" and "MACRS straightline"
Stark, J.	9/11/2003	1.20	2	Final review of 2002 Federal 1120 corporate consolidated return.
Stark, J.	9/11/2003	0.60	2	Meet/discuss 2002 Federal 2002 consolidated tax return with Kirk Sobecki and obtain his signature for filing.
Stark, J.	9/11/2003	0.50	2	Deliver 2002 Federal 1120 corporate tax return to South Bend IRS office.
Stark, J.	9/12/2003	0.50	2	Drop signed 2002 Federal 1120 tax returns off at NSC office.
Stark, J.	9/16/2003	0.50	2	Follow-up with Jerry re: misc post 9/15 items.
Stark, J.	9/25/2003	0.20	2	Discussions with Jerry re: research into paid preparer issue of 2002 Federal Form 1120
Stark, J.	10/6/2003	1.80	2	Review amended 2000 and 2001 federal tax returns.
Stark, J.	10/6/2003	0.40	2	Follow-up on payroll tax notice and 1099 matching notice.
Stark, J.	10/8/2003	0.20	2	Discuss 2000 and 2001 amended Federal 1120 returns with Jerry.
Stark, J.	10/9/2003	0.40	2	Discuss 2000 and 2001 amended federal returns with Jerry.... analyze 4626 adjustments.
Stark, J.	10/10/2003	0.50	2	Amended 2000, 2001 returns. and pro-forma 1999 returns.
Stark, J.	10/14/2003	1.10	2	Final review of amended 2000 and 2001 corporate consolidated returns, including obtaining signatures of officer.

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Name	Date	Time	PCD	Description
Stark, J.	10/14/2003	0.80	2	Initial review of correspondences with Ontario Ministry of Finance relating the withdrawal of doing business for National Ontario II, Limited and National Steel Corporation.
Stark, J.	10/14/2003	0.20	2	Discussions with Jerry Stephan and review of prior emails relating to the double payment of 2002 GST tax by Ford on certain invoices from National Steel Corporation.
Stark, J.	10/14/2003	1.30	6	Working on interim fee application for August.
Stark, J.	10/15/2003	0.40	2	Filing of 2000 and 2001 federal amended corporate consolidated returns with IRS office in South Bend.
Stark, J.	10/15/2003	0.20	6	Working on interim fee application for August.
Stark, J.	10/16/2003	2.10	2	Meeting with NSC accounts payable clerk & Jerry Stephan to discuss Ford/Karmax CAD gst issue. Attempt to determine who "overpaid" CAD gst and how to resolve the matter.
Stark, J.	10/16/2003	2.20	6	Working on interim fee application for August.
Stark, J.	10/23/2003	1.60	2	Discussions with Jerry Stephan relating to Ford/Karmax gst issue. Including review of prior notes and telephone conversation with Tony Darden and Tracy Duprey.
Stark, J.	10/23/2003	0.40	2	Status update with Jerry Stephan and Robin Gallup relating to outstanding Federal outsourcing tax projects.
Stark, J.	10/29/2003	0.20	2	Review 2002 cover letters to the Ontario Ministry of Consumer and Business Services, requesting permission to withdraw from conducting business in Ontario.
Stark, J.	11/10/2003	0.80	1	Transition discussions with Dean Uminski, Jerry Stephan & Steve Pajakowski.
Stark, J.	11/11/2003	4.00	1	Transition discussions with Jerry Stephan, Kay Shilling & Robin Gallup. g
Stark, J.	11/12/2003	2.00	1	Transition discussions with Jerry Stephan, Kay Shilling, and Robin Gallup.
Stark, J.	11/13/2003	2.00	1	Transition meetings with Jerry Stephan
Stark, J.	11/14/2003	2.10	1	Transition discussions with Jerry Stephan and Robin Gallup.
Stark, J.	11/14/2003	0.80	2	Reconcile 2002 corptax gain/loss adjustment for SGAO division.
Stark, J.	11/17/2003	0.60	6	Working interim fee application for September.
Stark, J.	11/18/2003	0.60	1	Transition meeting with Dean Uminski & Kay Schilling
Stark, J.	11/18/2003	0.30	1	Discuss to-do list with Kay Schilling
Stark, J.	12/3/2003	0.30	2	planning discussions with Kay Schilling re: Monday's planning meeting.
Stark, J.	12/5/2003	0.30	1	review agenda, discuss items with Kay.
Stark, J.	12/8/2003	2.90	2	Planning meeting with Kay, Robin, Angie, Dean & Mark.
Stark, J.	12/8/2003	0.60	7	Travel to/from client
Stark, J.	12/17/2003	0.60	1	discuss Canadian withdrawal notifications with Kay Schilling.
Stark, J.	12/17/2003	0.40	1	Status update discussions with Kay & Robin.
Stark, J. Total		179.30		
Stephan, J.	7/30/2003	1.00	2	Review of 2002 intercompany rental income/expense for Delray and Great Lakes pm Federal 1120
Stephan, J.	8/1/2003	1.20	2	Review of 2002 Fixed Asset Retirements for Great Lakes
Stephan, J.	8/1/2003	0.70	2	Review of the 2002 Recirculation accounts for Great Lakes.
Stephan, J.	8/1/2003	2.50	2	Review of the 2002 accruals for Great Lakes

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Name	Date	Time	PCD	Description
Stephan, J.	8/1/2003	2.70	2	Prep of Great Lakes Return. (Federal 1120 Proforma for 2002)
Stephan, J.	8/1/2003	0.50	2	Discussion with Jeff regarding the contribution of Land to the Federal Govt. Great Lakes.
Stephan, J.	8/6/2003	2.50	2	Review the 2002 blast furnace adjustments for Great lakes and the amortization for the linings. Asset over 3.9 mil did not have depr
Stephan, J.	8/6/2003	0.50	2	Call controller to get more detail on 2002 amortization of Blast Furnace Linings for Great Lakes.
Stephan, J.	8/6/2003	0.70	2	Review 2002 analysis and provision workpaper for property for Great Lakes.
Stephan, J.	8/6/2003	3.00	2	Review 2002 accruals for Great Lakes which would have a tax affect for economic performance.
Stephan, J.	8/6/2003	1.70	2	Review of 2002 gain/loss on Great Lakes property dispositions.
Stephan, J.	8/6/2003	1.00	2	Review 2002 workpapers on contributions of property for Great Lakes..
Stephan, J.	8/6/2003	1.00	2	Prep of 2002 Great Lakes return, Federal 1120 Proforma Form 4562
Stephan, J.	8/6/2003	1.00	2	Prep of 2002 Great Lakes return, Federal 1120 Schedule A
Stephan, J.	8/6/2003	0.70	2	Prep of 2002 Great Lakes return Federal 1120 Schedule I.
Stephan, J.	8/7/2003	3.00	2	Review of 2002 inventory items and costs within COGS for intercompany transactions.
Stephan, J.	8/7/2003	3.00	2	Review of 2002 accruals for economic performance for Granite City.
Stephan, J.	8/7/2003	2.20	2	Review 2002 cost of goods sold "other costs" for Granite City for reclasses of cost for state filing purposes.
Stephan, J.	8/8/2003	4.00	2	Prep of Great Lakes division 2002 Federal Form 1120 Schedule M-1.
Stephan, J.	8/11/2003	2.50	2	Review the 2002UNICAP information and LIFO for Great Lakes Division to determine the correct amount to allocate to SCAO which will then allocate back to the divisions.
Stephan, J.	8/11/2003	1.00	2	Discussion with Jeff regarding the 2002 LIFO calc for the consolidated entity.
Stephan, J.	8/11/2003	0.50	2	Prepare supporting schedules for 2002 Rents for Great Lakes
Stephan, J.	8/11/2003	0.70	2	Prepare supporting schedules and review general ledger for 2002 Interest Income for Great Lakes Division.
Stephan, J.	8/11/2003	3.20	2	Prepare supporting schedules for 2002 Cost of Goods Sold Other Costs and reconcile schedule to other supporting information for Great Lakes Division.
Stephan, J.	8/11/2003	0.70	2	Prepare 2002 supporting schedules other taxes for Great Lakes Division.
Stephan, J.	8/11/2003	0.70	2	Prepare Supporting schedules for 2002 Charitable Contributions and reconcile amounts to the general ledger for Great Lakes Division.
Stephan, J.	8/11/2003	0.90	2	Prepare supporting schedule for 2002 Salaries and Wages and break out between COGS and SG&A. for Great Lakes Division.
Stephan, J.	8/11/2003	1.30	2	Prepare supporting schedule for 2002 Depreciation and review Depreciation calculation for Great Lakes.
Stephan, J.	8/12/2003	2.00	2	Help staff with TMI1 division 2002 Federal income tax return.
Stephan, J.	8/12/2003	3.00	2	Finish the preparation of Great Lakes Division Federal 1120 Schedule M-2 for 2002
Stephan, J.	8/12/2003	1.00	2	Update Schedule 25 Retained Earnings within 2002 Federal tax return file for Great Lakes Division.