

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

EOD SEP - 3 2002

| | | |
|-----------------------------|---|---------------------------|
| In re: |) | Case No. 02-08699 |
| |) | (Jointly Administered) |
| NATIONAL STEEL CORPORATION, |) | Chapter 11 |
| <u>et al.</u> , |) | Honorable John H. Squires |
| |) | Hearing Date: Tuesday, |
| Debtors. |) | September 17, 2002 |
| |) | at 8:30 a.m. |
| |) | Objection Date: Friday, |
| |) | September 13, 2002 |

SUMMARY SHEET

Fees Previously Requested: \$0.00
Fees Previously Awarded: \$0.00

NAME OF APPLICANT:
Piper Rudnick

Expenses Previously Requested: \$0.00
Expenses Previously Awarded: \$0.00

ROLE IN THE CASE:
Counsel to the Debtors and Debtors in Possession

FILED
UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS

CURRENT APPLICATION

Fees Requested: \$970,404.00
Expenses Requested: \$50,385.61

AUG 30 2002

KENNETH S. GARDNER, CLERK
PS REP: = SW

| NAMES OF PROFESSIONALS/ PARAPROFESSIONALS | YEAR ADMITTED TO PRACTICE | HOURS BILLED CURRENT APPLICATION | RATE | TOTAL FOR APPLICATION |
|---|------------------------------|---|--------|--------------------------|
| <u>PARTNERS</u> | | | | |
| Mark A. Berkoff | 1987 | 502.30 | 395.00 | \$198,408.50 |
| David N. Missner | 1966 | 199.40 | 485.00 | \$96,709.00 |
| George T. Plumb | 1977 | 32.10 | 450.00 | \$14,445.00 |
| Michael B. Fischer | 1972 | 149.20 | 450.00 | \$67,140.00 |
| Leroy G. Inskeep | 1973 | 1.50 | 445.00 | \$667.50 |
| Philip V. Martino | 1982 | 1.20 | 395.00 | \$474.00 |
| Mark P. Naughton | 1987 | 441.10 | 385.00 | \$169,823.50 |
| Christopher Townsend | 1991 | 1.70 | 385.00 | \$654.50 |

Handwritten signature/initials

| | | | | |
|-----------------------------|------|-------|--------|-------------|
| John D. Burke | 1990 | 0.20 | 360.00 | \$72.00 |
| Marc I. Fenton (Of Counsel) | 1981 | 68.60 | 360.00 | \$25,039.00 |
| Steven L. Loren | 1980 | 7.00 | 360.00 | \$2,520.00 |
| Janice L. Duban | 1991 | 25.70 | 335.00 | \$8,609.50 |

ASSOCIATES

| | | | | |
|---------------------------------------|------|--------|--------|--------------|
| David I. Fein | 1993 | 0.80 | 300.00 | \$240.00 |
| Colleen E. McManus | 1997 | 123.80 | 265.00 | \$32,807.00 |
| Steven J. Christenholz | 1994 | 489.40 | 255.00 | \$124,797.00 |
| William Choslovsky | 1994 | 450.40 | 255.00 | \$114,852.00 |
| Tirrell J. Paxton | 2001 | 6.20 | 220.00 | \$1,364.00 |
| Deborah M. Gutfeld | 2000 | 217.30 | 205.00 | \$44,546.50 |
| Jared M. Warner (Summer Associate) | | 16.05 | 170.00 | \$2,728.50 |

PARAPROFESSIONALS

| | | | | |
|-----------------------|--|-------------|--------------|---------------|
| Michael Barron | | 0.50 | 165.00 | \$82.50 |
| Laura Laughlin Packer | | 17.60 | 165.00 | \$2,904.00 |
| Nina H. Taylor | | 370.90 | 165.00 | \$61,198.50 |
| Amy E. Derby | | 2.80 | \$65.00 | 182.00 |
| Sally Baker | | 0.40 | 120.00 | \$48.00 |
| Julie Pabarja | | 0.50 | 120.00 | \$60.00 |
| Kefira Philippe | | 0.20 | 120.00 | \$24.00 |
| Scott Onak | | <u>0.10</u> | <u>75.00</u> | <u>\$7.50</u> |

| | | | | |
|--------------|--|-----------------|--|---------------------|
| <u>TOTAL</u> | | <u>3,126.95</u> | | <u>\$970,404.00</u> |
|--------------|--|-----------------|--|---------------------|

TOTAL BLENDED HOURLY RATE: \$310.34
(Including Paraprofessionals)

**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, September 17, 2002 |
| |) | Hearing Time: 8:30 a.m. |

**FIRST INTERIM FEE APPLICATION OF PIPER RUDNICK FOR
ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES AS COUNSEL TO THE DEBTORS FOR
THE PERIOD FROM MARCH 6, 2002 THROUGH AND INCLUDING JULY 31, 2002**

Piper Rudnick, an Illinois general partnership ("PR" or the "Applicant"), counsel 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 First Interim Fee Application (the "Application") of Piper Rudnick For Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Counsel to Debtor, National Steel Corporation, *et al.*, For the Period From March 6, 2002 Through July 31, 2002 (the "Application Period") and requests an order awarding it interim compensation of **\$970,404.00** for professional services rendered to the Debtors by PR during the Application Period. In addition, PR seeks an award of its ordinary and necessary costs of **\$50,385.61** for the expenses of PR incurred during the Application Period. In support of the foregoing, the Applicant states:

FILED
UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS

AUG 30 2002

KENNETH B. GARDNER, CLERK
PS REP. - SW

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 title 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. PR'S RETENTION; THE ADMINISTRATIVE ORDER

4. On April 2, 2002, this Court entered that certain Final Order Pursuant to 11 U.S.C. §§ 327(a) and 329 Authorizing the Employment and Retention of Piper Marbury Rudnick & Wolfe¹ effective as of March 6, 2002. (Docket No. 352).

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) (the "Administrative Order").

6. Pursuant to the Administrative Order, PR and other professionals retained in this case are authorized to file and serve, upon the parties identified in the Administrative Order, fee applications every month (the "Monthly Fee Statement"). Upon expiration of the 20-day objection

¹ On April 8, 2002, Piper Marbury Rudnick & Wolfe changed its name to Piper Rudnick. On April 12, 2002, notice of this change was filed with the Court and served on all parties listed on the Master and 2002 Service Lists.

period specified in the Administrative Order, if no objection is received, the Debtors are authorized to pay PR and other professionals ninety percent (90%) of the fees and one hundred percent (100%) of the expenses requested in the Monthly Fee Application. 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 of the Professionals must file with the Court and serve on the Notice Parties a request (an "Interim Fee Application Request") for Court approval and allowance of all amounts requested during that interim fee period.

7. On April 25, 2002, PR filed and served the First Monthly Statement of Piper Rudnick as Counsel to the Debtors for the Period from March 6, 2002 through March 31, 2002 (the "First Monthly Statement"), seeking reimbursement of fees in the amount of \$175,074.00 and reimbursement of expenses in the amount of \$7,246.40. PR received no objection to this monthly request. Accordingly, the Debtors have paid PR 90% of the fees requested and 100% of the expenses requested as provided in the Administrative Order.

8. On May 28, 2002, PR filed and served the Second Monthly Statement of Piper Rudnick as Counsel to the Debtors for the Period from April 1, 2002 through April 30, 2002 (the "Second Monthly Statement"), seeking reimbursement of fees in the amount of \$196,031.50 and reimbursement of expenses in the amount of \$10,507.89. PR received no objection to this monthly request. Accordingly, the Debtors have paid PR 90% of the fees requested and 100% of the expenses requested as provided in the Administrative Order.

9. On June 25, 2002, PR filed and served the Third Monthly Statement of Piper Rudnick as Counsel to the Debtors for the Period from May 1, 2002 through May 31, 2002 (the "Third Monthly Statement"), seeking reimbursement of fees in the amount of 216,478.00 and

reimbursement of expenses in the amount of \$12,584.51. PR received no objection to this monthly request. Accordingly, the Debtors have paid PR 90% of the fees requested and 100% of the expenses requested as provided in the Administrative Order.

10. On July 25, 2002, PR filed and served the Fourth Monthly Statement of Piper Rudnick as Counsel to the Debtors for the Period from June 1, 2002 through June 30, 2002 (the "Fourth Monthly Statement"), seeking reimbursement of fees in the amount of \$163,550.50 and reimbursement of expenses in the amount of \$8,160.90. PR received no objection to this monthly request. Accordingly, the Debtors have paid PR 90% of the fees requested and 100% of the expenses requested as provided in the Administrative Order.

11. On August 26, 2002, PR filed the Fifth Monthly Statement of Piper Rudnick as Counsel to the Debtors for the Period from July 1, 2002 through July 31, 2002 (the "Fifth Monthly Statement"), seeking reimbursement of fees in the amount of \$219,270.00 and reimbursement of expenses in the amount of \$11,885.91. The objection date for such fees and expenses is September 16, 2002.

12. This is PR's first Interim Fee Application Request pursuant to the Administrative Order.

13. All services and costs for which compensation is requested by PR 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.

III. NOTICE

14. In accordance with the Administrative Order, PR 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' committee, and other professionals (excluding Ordinary Course Professionals) retained pursuant to Order of this Court in these cases. PR also has served notice of this Application upon those entities having requested notices in these cases pursuant to Rule 2002.

IV. CASE STATUS

15. The Debtors have not yet filed a plan of reorganization or a disclosure statement in connection with these cases.

16. The Debtors have paid to the United States Trustee's office all quarterly fees due and owing.

V. NATURE OF LEGAL SERVICES PERFORMED BY PIPER RUDNICK

17. PR has served as counsel to the Debtors at all times during these cases. PR attorneys have devoted substantial time to numerous and complex legal matters in these cases. All of the professional services that PR rendered to the Debtors during the Application Period are set forth in detail in Group Exhibit "A," segregated according to project billing categories pursuant to Local Rule 607, as described below.

A. Asset Dispositions – 003 (Total Hours: 300.10, Total Fees: \$124,052.50)

During the Application Period, PR attorneys worked extensively on a complex transaction with Dofasco Corporation ("Dofasco") and NKK Corporation ("NKK") involving access to a steel galvanizing line in Windsor, Ontario. National Steel was a party to a series of contracts with NKK and Dofasco that provided National Steel with access to that processing line to galvanize steel for automotive applications, which are vital to National Steel's business. Dofasco asserted that the filing of the bankruptcy petitions constituted a default under the operative agreements and that such default triggered the running of a 90-day period (which would have expired on July 16) for NKK to buy

National Steel's interest in the partnership and the corporation set up jointly by the parties to operate the galvanizing facility. If NKK did not purchase such interests, then Dofasco would have the right to purchase National Steel's interests. In the event of a purchase of National Steel's interests by either NKK or Dofasco, National Steel would not be guaranteed the right to continue to utilize the galvanizing facility.

Because National Steel could not risk losing access to this line, and because under applicable Canadian law Dofasco might have been able to invoke its rights as a result of the bankruptcy filings, National Steel, with PR's assistance, commenced negotiations to maintain access to the facility. To facilitate these negotiations, PR attorneys reviewed and analyzed the existing agreements between the parties, strategized with National Steel's senior management regarding its rights and the alternatives available to it, and extensively negotiated with the other parties' counsel. When negotiations with Dofasco for an extension of the July 16 deadline were not successful, PR attorneys helped National Steel reach an agreement with NKK that would have provided for certain affiliates of NKK purchasing National Steel's interest for approximately \$6,100,000 (Canadian), those NKK affiliates processing steel at the Windsor facility and National Steel purchasing such processed steel. PR attorneys drafted documents designed to effectuate that agreement, as well as a motion filed on July 1 to obtain this Court's approval of that agreement.

After the filing of that motion, but before the July 16 deadline, PR attorneys assisted National Steel in reaching agreement with both NKK and Dofasco to a different settlement under which NKK affiliates would purchase the interests from National Steel for approximately \$6,100,000 Canadian, and National Steel would retain its right to use line time at the facility at current levels through December 31, 2002 and at gradually reduced levels through December 31, 2003. As part of this settlement, Dofasco agreed to extend the deadline to August 16 to allow National Steel to obtain this

Court's approval of such agreement. During the Application Period (and into August), PR attorneys drafted and negotiated several new documents to memorialize the parties' agreement and protect National Steel's interests. PR attorneys also drafted an amended motion seeking approval of such agreement and negotiated with various parties objecting to the relief sought in the motion.

PR attorneys also assisted in formulating a procedure for the disposition of assets valued less than a certain threshold after notice to certain parties without requiring a separate motion and order of this Court for each such asset sale. PR attorneys assisted in drafting the motion to obtain approval for such procedures, addressed issues raised to the same by the Committee's counsel and others, and presented the motion seeking this Court's approval. After the entry of such approval order, PR attorneys have worked on several asset dispositions to which these procedures apply.

Finally, PR attorneys have worked on various other asset dispositions. These include the sale of approximately 260 acres in Texas for approximately \$3,300,000, which this Court approved. PR attorneys have also conferred on numerous other potential dispositions and responded to many questions as to National Steel's rights with respect to potential asset dispositions.

In connection with the foregoing, PR attorneys expended 300.10 hours for which PR seeks compensation of \$124,052.50. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-1." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|--------------------|--------------|--------------|
| David N. Missner | 24.40 | \$11,834.00 |
| Michael B. Fischer | 149.20 | \$67,140.00 |
| Mark A. Berkoff | 75.50 | \$29,822.50 |
| Mark P. Naughton | 16.40 | \$6,314.00 |
| Colleen E. McManus | 11.90 | \$3,153.50 |

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|---------------------|---------------|---------------------|
| William Choslovsky | 2.40 | \$612.00 |
| Steven Christenholz | <u>20.30</u> | <u>\$5,176.50</u> |
| Total Time | <u>300.10</u> | <u>\$124,052.50</u> |

B. Automatic Stay (Relief Actions) – 004 (Total Hours: 178.30, Total Fees: \$51,288.50)

During the Application Period, PR attorneys have spent considerable time addressing motions for relief from the automatic stay filed herein. Most of these motions have been filed by personal injury claimants seeking to continue litigation in other courts. Most have involved complicated issues relating to the Debtors' insurance coverage and the ability of a claimant to proceed against such insurance.

PR attorneys have researched applicable authority to understand the Debtors' rights in response to these motions, have advised the Debtors in this regard, and have helped develop a strategy for trying to resolve such claims efficiently and consistently. Specifically, PR attorneys have responded to each such motion and filed a legal memorandum asserting the Debtors' position in response to these motions. Moreover, PR attorneys have analyzed the Debtors' insurance policies that address such claims and coordinated with counsel for the relevant insurance providers in this regard. In several instances, especially where there was a third party that had insurance covering the incident, PR attorneys have negotiated stipulations granting relief from the automatic stay to allow the claimant to proceed against insurance coverage in exchange for a waiver of claims against the Debtors. For those parties with whom the Debtors did not reach agreement and that insisted upon prosecuting their motions, PR attorneys opposed the motions and (at the June omnibus hearing) obtained an order of this Court denying several such motions.

PR attorneys have also addressed various other issues relating to the automatic stay, such as set off questions, the scope of the automatic stay where one of the Debtors is affected by litigation pending in another court, and issues regarding city permits and the automatic stay.

In connection with the foregoing, PR attorneys expended 178.30 hours for which PR seeks compensation of \$51,288.50. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-2." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|---------------------|---------------|--------------------|
| David N. Missner | 2.50 | \$1,212.50 |
| Mark A. Berkoff | 6.20 | \$2,449.00 |
| Philip V. Martino | 0.30 | \$118.50 |
| Mark P. Naughton | 33.60 | \$12,936.00 |
| Colleen E. McManus | 1.40 | \$371.00 |
| William Choslovsky | 130.30 | \$33,226.50 |
| Steven Christenholz | 3.70 | \$943.50 |
| Kefira Philippe | 0.20 | \$24.00 |
| Scott Onak | 0.10 | \$7.50 |
| Total Time | <u>178.30</u> | <u>\$51,288.50</u> |

C. Business Operations – 005: (Total Hours: 304.65, Total Fees: \$106,966.00)

During the Application Period, PR attorneys addressed various questions relating to the Debtors' business operations while in Chapter 11. Included in these general business questions were numerous questions relating to ongoing contracts with third parties and how the filing of these cases might have affected the parties' rights. In addition to calls with the Debtors, PR attorneys fielded calls from numerous other parties and addressed issues that arise while operating under Chapter 11.

These included issues relating to processing steel for other parties and possessory liens asserted by other parties. PR attorneys also assisted at the commencement of these cases with questions relating to the maintenance of the Debtors' bank accounts.

PR attorneys also addressed numerous set off questions and demands. Specifically, PR attorneys helped National Steel develop a procedure to address such questions, drafted a form motion to present to this Court to approve set offs to which the Debtors agreed, and presented several such motions. In so doing, PR attorneys helped National Steel recover several million dollars from third parties that would not pay moneys owed to National Steel without an order allowing them to set off certain agreed upon amounts owed to them.

Similarly, PR attorneys addressed issues relating to demands for adequate protection by alleged secured creditors, including Comerica and GECC. Moreover, throughout this Applicable Period, PR attorneys have monitored the bankruptcy case of Tinline Holdings, pending in the Northern District of Indiana, in which National Steel has a claim of approximately \$9,000,000.

Finally, various miscellaneous entries that are not otherwise easily categorized are included in this entry as are certain entries (like on the NKK/Dofasco matter discussed above) that overlap between several categories.

In connection with the foregoing, PR attorneys expended 304.65 hours for which PR seeks compensation of \$106,966.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-3." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|---------------------|---------------|---------------------|
| David N. Missner | 46.40 | \$22,504.00 |
| George T. Plumb | 2.10 | \$945.00 |
| Mark A. Berkoff | 87.60 | \$34,602.00 |
| Mark P. Naughton | 52.50 | \$20,212.50 |
| Marc I. Fenton | 0.30 | \$109.50 |
| Colleen E. McManus | 73.60 | \$19,504.00 |
| William Choslovsky | 17.80 | \$4,539.00 |
| Steven Christenholz | 2.40 | \$612.00 |
| Deborah M. Gutfeld | 5.90 | \$1,209.50 |
| Jared M. Warner | 16.05 | \$2,728.50 |
| Total Time | <u>304.65</u> | <u>\$106,966.00</u> |

D. Case Administration – 006: (Total Hours: 789.60, Total Fees: \$222,360.50)

This category includes all of the time that PR attorneys spent preparing for and attending court hearings. During the Applicable Period, PR attorneys appeared at the "first day hearings" on March 6, omnibus hearings in March, April, June and July, and several specifically set hearings on matters such as the retention of Lazard Freres & Co., LLC ("Lazard") as financial consultant, the NKK/Dofasco matter and the Illinois Power dispute and proposed settlement. In connection with each omnibus hearing, moreover, PR attorneys have prepared agendas of the matters scheduled to be heard and the status for each. Each omnibus hearing has had numerous (usually more than twenty) matters set for that hearing. This category also includes meetings between PR attorneys and National Steel's management related to such court appearances, including preparing witnesses for the hearings where necessary. Finally, this category includes communications with counsel for other interested parties and miscellaneous entries that are not otherwise easily categorized.

In connection with the foregoing, PR attorneys expended 789.60 hours for which PR seeks compensation of \$222,360.50. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-4." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|-----------------------|--------------|--------------|
| David N. Missner | 52.10 | \$25,268.50 |
| Leroy G. Inskeep | 1.30 | \$578.50 |
| Mark A. Berkoff | 164.70 | \$65,056.50 |
| Mark P. Naughton | 128.10 | \$49,318.50 |
| Colleen E. McManus | 11.50 | \$3,047.50 |
| William Choslovsky | 32.40 | \$8,262.00 |
| Steven Christenholz | 44.90 | \$11,449.50 |
| Deborah M. Gutfeld | 29.10 | \$5,965.50 |
| Laura Laughlin Packer | 15.10 | \$2,491.50 |
| Nina H. Taylor | 306.80 | \$50,622.00 |
| Michael J. Barron | 0.50 | \$82.50 |
| Julie Pabarja | 0.10 | \$12.00 |

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|--------------|---------------|---------------------|
| Sally Baker | 0.20 | \$24.00 |
| Amy E. Derby | 2.80 | \$182.00 |
| Total Time | <u>789.60</u> | <u>\$222,360.50</u> |

E. Claims Administration and Objections – 007: (Total Hours: 35.50, Total Fees: \$12,905.00)

During the Application Period, PR attorneys have provided services including responding to general inquiries on filing claims, filing a motion to establish a bar date for filing claims, and analyzing the claims of certain secured creditors that have requested adequate protection (specifically, Comerica and GECC).

In connection with the foregoing, PR attorneys expended 35.50 hours for which PR seeks compensation of \$12,905.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-5." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|---------------------|--------------|--------------------|
| David N. Missner | 1.70 | \$824.50 |
| George T. Plumb | 5.30 | \$2,385.00 |
| Leroy G. Inskeep | 0.20 | \$89.00 |
| Mark A. Berkoff | 1.00 | \$395.00 |
| Mark P. Naughton | 0.30 | \$115.50 |
| Marc I. Fenton | 20.10 | \$7,336.50 |
| William Choslovsky | 6.70 | \$1,708.50 |
| Steven Christenholz | <u>0.20</u> | <u>\$51.00</u> |
| Total Time | <u>35.50</u> | <u>\$12,905.00</u> |

F. Consignment/Reclamation/Trust Fund Claims -- 008:
(Total Hours: 29.10, Total Fees: \$9,772.50)

During the Application Period, PR attorneys have compiled, reviewed and analyzed the numerous reclamation claims filed, which assert approximately \$5,500,000 of such claims, and have analyzed and conferred with the Debtors' senior management regarding the treatment of such claims.

In connection with the foregoing, PR attorneys expended 29.10 hours for which PR seeks compensation of \$9,772.50. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-6." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|---------------------|--------------|-------------------|
| David N. Missner | 1.10 | \$533.50 |
| Mark P. Naughton | 0.70 | \$269.50 |
| Janice L. Duban | 25.00 | \$8,375.00 |
| Colleen McManus | 0.80 | \$212.00 |
| Steven Christenholz | <u>1.50</u> | <u>\$382.50</u> |
| Total Time | <u>29.10</u> | <u>\$9,772.50</u> |

G. Creditor Meetings/Committees – 009: (Total Hours: 59.60, Total Fees: \$24,484.00)

During the Application Period, PR attorneys have prepared for and attended both the meeting of the twenty largest creditors on March 18, at which the Committee was formed, and the first meeting of creditors on June 10. This category also includes several meetings and conferences with counsel for the Committee and for other creditors.

In connection with the foregoing, PR attorneys expended 59.60 hours for which PR seeks compensation of \$24,484.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-7." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|-----------------------|--------------|--------------------|
| David N. Missner | 13.30 | \$6,450.50 |
| Mark A. Berkoff | 31.80 | \$12,561.00 |
| Mark P. Naughton | 14.00 | \$5,390.00 |
| Laura Laughlin Packer | <u>0.50</u> | <u>\$82.50</u> |
| Total Time | <u>59.60</u> | <u>\$24,484.00</u> |

H. Employee Matters – 011: (Total Hours: 12.00, Total Fees: \$3,550.00)

During the Application Period, PR attorneys have provided general advice on employee related matters, such as workers' compensation issues and the Debtors' collective bargaining agreements.

In connection with the foregoing, PR attorneys expended 12.00 hours for which PR seeks compensation of \$3,550.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-8." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|---------------------|--------------|-------------------|
| David N. Missner | 0.30 | \$145.50 |
| Mark A. Berkoff | 1.70 | \$671.50 |
| Mark P. Naughton | 2.50 | \$962.50 |
| Colleen McManus | 0.30 | \$79.50 |
| William Choslovsky | 3.20 | \$816.00 |
| Steven Christenholz | 1.10 | \$280.50 |
| Deborah M. Gutfeld | <u>2.90</u> | <u>\$594.50</u> |
| Total Time | <u>12.00</u> | <u>\$3,550.00</u> |

I. Environmental Matters – 012: (Total Hours: 22.10, Total Fees: \$7,496.50)

During the Application Period, PR attorneys have conferred with the Debtors' special counsel on environmental issues to resolve questions about the interaction of bankruptcy and environmental law, such as analyzing claims of environmental agencies for permitting fees.

In connection with the foregoing, PR attorneys expended 22.10 hours for which PR seeks compensation of \$7,496.50. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-9." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|---------------------|--------------|-------------------|
| David N. Missner | 0.50 | \$242.50 |
| Mark A. Berkoff | 1.70 | \$671.50 |
| Mark P. Naughton | 3.90 | \$1,501.50 |
| Marc I. Fenton | 9.10 | \$3,321.50 |
| William Choslovsky | 0.50 | \$127.50 |
| Steven Christenholz | <u>6.40</u> | <u>\$1,632.00</u> |
| Total Time | <u>22.10</u> | <u>\$7,496.50</u> |

J. Executory Contracts/Personalty – 013: (Total Hours: 272.50, Total Fees: \$80,416.00)

During the Application Period, PR attorneys have analyzed and reviewed numerous contracts to which one of the Debtors is a party, and have conferred with the Debtors' management regarding the status of, and whether to seek to reject, certain of those contracts. In addition, PR attorneys have drafted and prosecuted motions to reject numerous executory contracts including contracts with Cinergy Marketing, US Liquids and Iron Ore Company of Canada. PR attorneys have also provided services with respect to contracts with Portside Energy and Illinois Power, including significant time in this category related to the attempt to reject a contract with Illinois Power in order to obtain more favorable terms on a new contract to obtain power.

In connection with the foregoing, PR attorneys expended 272.50 hours for which PR seeks compensation of \$80,416.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-10." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|----------------------|---------------|--------------------|
| David N. Missner | 4.50 | \$2,182.50 |
| George T. Plumb | 4.70 | \$2,115.00 |
| Mark A. Berkoff | 9.70 | \$3,831.50 |
| Mark P. Naughton | 68.20 | \$26,257.00 |
| Christopher Townsend | 1.20 | \$462.00 |
| Mark I. Fenton | 0.60 | \$219.00 |
| John D. Burke | 0.20 | \$72.00 |
| Janice L. Duban | 0.30 | \$100.50 |
| William Choslovsky | 56.60 | \$14,433.00 |
| Steven Christenholz | 96.90 | \$24,709.50 |
| Deborah M. Gutfeld | 29.20 | \$5,986.00 |
| Julie Magana Pabarja | 0.40 | \$48.00 |
| Total Time | <u>272.50</u> | <u>\$80,416.00</u> |

K. Financing – 014: (Total Hours: 33.40, Total Fees: \$12,867.00)

During the Application Period, PR attorneys have provided services in this category including responding to demands for adequate protection by various secured creditors, coordinating

with Skadden Arps to obtain the entry of the order approving the debtor in possession financing (including drafting and serving notice of the final hearing to approve such financing), reviewing and addressing objections to such financing, and obtaining the entry of an order authorizing the Debtors to obtain financing secured by unused insurance premiums with AFCO.

In connection with the foregoing, PR attorneys expended 33.40 hours for which PR seeks compensation of \$12,867.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-11." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|---------------------|--------------|--------------------|
| David N. Missner | 12.10 | \$5,853.50 |
| Mark A. Berkoff | 3.70 | \$1,476.50 |
| Mark P. Naughton | 7.90 | \$3,041.50 |
| Colleen McManus | 2.20 | \$583.00 |
| William Choslovsky | 6.80 | \$1,734.00 |
| Steven Christenholz | <u>0.70</u> | <u>\$178.50</u> |
| Total Time | <u>33.40</u> | <u>\$12,867.00</u> |

L. Insurance – 015: (Total Hours: 55.40, Total Fees: \$20,376.00)

During the Application Period, PR attorneys provided services primarily related to obtaining the continuation of the Debtors' surety bond program. Prior to the Petition Date, the Debtors required bonds in order to secure permits, licenses and other authorizations to do business in various states and, to this end, obtained approximately \$50 million in bonds from the St. Paul Fire & Marine Insurance Company ("St. Paul"). St. Paul contended that these pre-petition bonds were financial accommodations that could not be assumed and, accordingly, that these bonds effectively terminated as of the Petition Date. Maintaining and even increasing certain of these bonds was critical to the Debtors' business operations. Accordingly, PR attorneys negotiated a renewal of the bonds for an additional two years based upon the Debtors posting \$16 million in irrevocable letters of credit, with provision for the Debtors posting additional letters of credit in the event that the Debtors' credit

availability falls below certain levels. PR attorneys helped obtain an order (entered on May 20) approving the settlement with St. Paul and authorizing the continuation of the bond program.

In addition, PR attorneys have provided service related to other self insurance questions and workers' compensation insurance issues.

In connection with the foregoing, PR attorneys expended 55.40 hours for which PR seeks compensation of \$20,376.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-12." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|--------------------|--------------|--------------------|
| David N. Missner | 26.70 | \$12,949.50 |
| Mark P. Naughton | 0.40 | \$154.00 |
| Janice L. Duban | 0.40 | \$134.00 |
| Colleen McManus | 2.40 | \$636.00 |
| William Choslovsky | <u>25.50</u> | <u>\$6,502.50</u> |
| Total Time | <u>55.40</u> | <u>\$20,376.00</u> |

M. Labor Matters – 016: (Total Hours: 15.80, Total Fees: \$5,478.00)

During the Application Period, PR attorneys have provided general services related to analyzing the Debtors' collective bargaining agreements and certain pension issues.

In connection with the foregoing, PR attorneys expended 15.80 hours for which PR seeks compensation of \$5,478.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-13." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|---------------------|--------------|-------------------|
| Mark A. Berkoff | 5.10 | \$2,014.50 |
| Steven L. Loren | 7.00 | \$2,520.00 |
| William Choslovsky | 2.30 | \$586.50 |
| Steven Christenholz | <u>1.40</u> | <u>\$357.00</u> |
| Total Time | <u>15.80</u> | <u>\$5,478.00</u> |

N. Leases (Real Property) – 017: (Total Hours: 9.50, Total Fees: \$2,576.00)

During the Application Period, PR attorneys have addressed various questions relating to real property leases, prepared and presented a motion to extend the time to assume such leases, and prepared and presented motions to reject various such leases

In connection with the foregoing, PR attorneys expended 9.50 hours for which PR seeks compensation of \$2,576.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit “A-14.” A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|---------------------|--------------|-------------------|
| George T. Plumb | 1.10 | \$495.00 |
| Mark A. Berkoff | 0.30 | \$118.50 |
| Colleen E. McManus | 1.20 | \$318.00 |
| William Choslovsky | 3.10 | \$790.50 |
| Steven Christenholz | 1.50 | \$382.50 |
| Deborah M. Gutfeld | <u>2.30</u> | <u>\$471.50</u> |
| Total Time | <u>9.50</u> | <u>\$2,576.00</u> |

O. Litigation General – 018: (Total Hours: 83.00, Total Fees: \$25,597.00)

During the Application Period, PR attorneys have addressed numerous questions involving the effect on litigation of the bankruptcy filing. For example, PR attorneys have spent considerable time coordinating with outside counsel and devising a consistent strategy on how to handle ongoing litigation. In this regard, PR attorneys have analyzed the scope of the automatic stay and applied that analysis to various pending litigation matters. PR attorneys also advised the Debtors' management on discovery obligations in ongoing litigation where the Debtors are not a party and the alternatives to address various litigation against officers or employees of the Debtors.

In connection with the foregoing, PR attorneys expended 83.00 hours for which PR seeks compensation of \$25,597.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit “A-15.” A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|--------------------|--------------|--------------------|
| David N. Missner | 1.00 | \$485.00 |
| Philip V. Martino | 0.40 | \$158.00 |
| Mark A. Berkoff | 25.20 | \$9,954.00 |
| Mark P. Naughton | 7.60 | \$2,926.00 |
| William Choslovsky | 43.10 | \$10,990.50 |
| Deborah M. Gutfeld | 3.80 | \$779.00 |
| Nina H. Taylor | 1.70 | \$280.50 |
| Sally Baker | <u>0.20</u> | <u>\$24.00</u> |
| Total Time | <u>83.00</u> | <u>\$25,597.00</u> |

P. Non Working Travel Time – 021: (Total Hours: 2.00, Total Fees: \$510.00)

In connection with the foregoing, PR attorneys expended 2.00 hours for which PR seeks compensation of \$510.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit “A-16.” A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|---------------------|--------------|-----------------|
| Steven Christenholz | <u>2.00</u> | <u>\$510.00</u> |
| Total Time | <u>2.00</u> | <u>\$510.00</u> |

Q. Regulatory Matters – 024: (Total Hours: 4.90, Total Fees: \$1,249.50)

In connection with the foregoing, PR attorneys expended 4.90 hours for which PR seeks compensation of \$1,249.50. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit “A-17.” A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|---------------------|--------------|-------------------|
| William Choslovsky | 1.20 | \$306.00 |
| Steven Christenholz | <u>3.70</u> | <u>\$943.50</u> |
| Total Time | <u>4.90</u> | <u>\$1,249.50</u> |

R. Reorganization Plan – 025: (Total Hours: 5.50, Total Fees: \$1,487.50)

During the Application Period, PR attorneys provided services related primarily to extending the Debtors' exclusive period for filing a plan of reorganization and soliciting acceptances thereto.

In connection with the foregoing, PR attorneys expended 5.50 hours for which PR seeks compensation of \$1,487.50. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-18." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|--------------------|--------------|-------------------|
| David N. Missner | 0.20 | \$97.00 |
| Colleen E. McManus | 3.90 | \$1,033.50 |
| William Choslovsky | <u>1.40</u> | <u>\$357.00</u> |
| Total Time | <u>5.50</u> | <u>\$1,487.50</u> |

S. Reports and Schedules – 026: (Total Hours: 23.00, Total Fees: \$9,568.00)

During the Application Period, PR attorneys assisted in the preparation of the schedules and statement of financial affairs for these debtors, as well as the preparation of monthly reports.

In connection with the foregoing, PR attorneys expended 23.00 hours for which PR seeks compensation of \$9,568.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-19." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|------------------|--------------|-------------------|
| David N. Missner | 5.50 | \$2,667.50 |
| Mark A. Berkoff | 16.30 | \$6,438.50 |
| Mark P. Naughton | <u>1.20</u> | <u>\$462.00</u> |
| Total Time | <u>23.00</u> | <u>\$9,568.00</u> |

T. Retention/Fee Matters (Piper Rudnick) – 027: (Total Hours: 50.60, Total Fees: \$12,595.00)

During the Application Period, PR attorneys worked to obtain the retention of PR as counsel to the Debtors. PR attorneys also prepared, served and filed monthly fee statements.

In connection with the foregoing, PR attorneys expended 50.60 hours for which PR seeks compensation of \$12,595.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-20." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|---------------------|--------------|--------------------|
| Mark A. Berkoff | 15.40 | \$6,083.00 |
| Marc I. Fenton | 1.00 | \$365.00 |
| William Choslovsky | 3.20 | \$816.00 |
| Steven Christenholz | 2.40 | \$612.00 |
| Nina H. Taylor | <u>28.60</u> | <u>\$4,719.00</u> |
| Total Time | <u>50.60</u> | <u>\$12,595.00</u> |

U. Retention/Fee Matters/Objections – 028: (Total Hours: 233.00, Total Fees: \$60,214.00)

During the Application Period, PR attorneys provided various services related to the retention of other professionals for the Debtors. Specifically, PR coordinated the retention of (e.g., drafted, filed and prosecuted motions to retain) Ernst & Young LLP, Ernst & Young Corporate Finance LLC, Dewey Ballantine LLP, Williams & Connolly LLP, Babst, Calland, Clements & Zomnir, MB Valuation Services, Inc. and numerous "ordinary course professionals." PR attorneys also prosecuted the motion to retain Lazard as investment bankers to the Debtors and obtained such retention after a contested hearing. PR attorneys have also assisted with follow up questions from such professionals, in the drafting and filing of monthly fee statements for such professionals and in the drafting of supplemental affidavits for certain professionals. Finally, PR attorneys have reviewed the monthly fee statements of other professionals not retained by the Debtors and responded to questions that the Debtors might have in that regard.

In connection with the foregoing, PR attorneys expended 233.00 hours for which PR seeks compensation of \$60,214.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-21." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|------------------|--------------|--------------|
| David N. Missner | 4.10 | \$1,988.50 |
| Mark A. Berkoff | 33.80 | \$13,351.00 |
| Mark P. Naughton | 21.70 | \$8,354.50 |
| Marc I. Fenton | 7.90 | \$2,883.50 |

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|-----------------------|---------------|--------------------|
| Colleen McManus | 13.60 | \$3,604.00 |
| William Choslovsky | 0.20 | \$51.00 |
| Steven Christenholz | 6.30 | \$1,606.50 |
| Deborah M. Gutfeld | 109.60 | \$22,468.00 |
| Laura Laughlin Packer | 2.00 | \$330.00 |
| Nina H. Taylor | <u>33.80</u> | <u>\$5,577.00</u> |
| Total Time | <u>233.00</u> | <u>\$60,214.00</u> |

V. Secured Claims – 0029: (Total Hours: 62.60, Total Fees: \$24,090.50)

During the Application Period, PR attorneys have reviewed and addressed adequate protection issues with the Debtors' management and analyzed other asserted secured claims such as claims asserting warehouseman's or mechanic's liens.

In connection with the foregoing, PR attorneys expended 62.60 hours for which PR seeks compensation of \$24,090.50. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-22." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|---------------------|--------------|--------------------|
| David N. Missner | 0.60 | \$291.00 |
| Mark A. Berkoff | 6.60 | \$2,607.00 |
| George T. Plumb | 18.90 | \$8,505.00 |
| Mark P. Naughton | 1.70 | \$654.50 |
| Marc I. Fenton | 29.60 | \$10,804.00 |
| Steven Christenholz | 2.60 | \$663.00 |
| Tirrell J. Paxton | 2.20 | \$484.00 |
| Deborah M. Gutfeld | 0.40 | \$82.00 |
| Total Time | <u>62.60</u> | <u>\$24,090.50</u> |

W. Tax Matters – 031: (Total Hours: 30.00, Total Fees: \$8,346.00)

During the Application Period, PR attorneys have researched, analyzed and addressed issues relating to the approximately \$50 million in personal property and real estate taxes asserted by various governmental units, including the claims asserted by the City of River Rouge, Michigan, as to whether such claims are secured, priority or general unsecured claims.

In connection with the foregoing, PR attorneys expended 30.00 hours for which PR seeks compensation of \$8,346.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-23." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|---------------------|--------------|-------------------|
| David N. Missner | 2.00 | \$970.00 |
| Mark A. Berkoff | 1.50 | \$592.50 |
| Mark P. Naughton | 0.20 | \$77.00 |
| Steven Christenholz | <u>26.30</u> | <u>\$6,706.50</u> |
| Total Time | <u>30.00</u> | <u>\$8,346.00</u> |

X. U.S. Trustee Matters – 032: (Total Hours: 0.40, Total Fees: \$194.00)

In connection with the foregoing, PR attorneys expended 0.40 hours for which PR seeks compensation of \$194.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-24." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|------------------|--------------|-----------------|
| David N. Missner | <u>0.40</u> | <u>\$194.00</u> |
| Total Time | <u>0.40</u> | <u>\$194.00</u> |

Y. Utilities – 033: (Total Hours: 336.30, Total Fees: \$95,746.50)

During the Application Period, PR attorneys have devoted a significant amount of time to addressing issues that have arisen with utilities. These include primarily demands for adequate assurance made by twelve entities pursuant to the Interim Order Under 11 U.S.C. §§ 105, 366, 503(b) and 507(a)(I) Prohibiting Utilities from Altering, Refusing or Discontinuing Services on Account of Prepetition Invoices and (II) Establishing Procedures for Determining Requests for Additional Adequate Assurance ("Utility Order"). In this regard, PR attorneys negotiated and resolved the demands of several parties, including Minnesota Power, Detroit Edison and NIPSCO. PR attorneys advised the Debtors' management as to the Debtors' rights and alternatives for providing adequate assurance pursuant to Section 366. PR attorneys have also spent substantial time

in connection with various parties, including Portside Energy and Cinergy Marketing, that have claimed not to be utilities bound by the Utility Order.

In addition, PR attorneys drafted and prosecuted a motion to reject a contract with Illinois Power and a complaint seeking declaratory relief against Illinois Power. PR attorneys also responded to Illinois Power's demand for adequate assurance of payment. PR attorneys drafted and responded to discovery in these matters, and prepared for trial. Ultimately, PR attorneys assisted in the negotiation of a settlement with Illinois Power that is very beneficial to these estates. This settlement is still pending before this Court.

Similarly, PR attorneys devoted considerable time to matters involving the City of River Rouge, which filed a motion to vacate the Utility Order and subsequent motions now pending before the Court. PR attorneys negotiated a stipulation to address certain issues presented in River Rouge's original pleading relating to payments for water service and have addressed various issues that have arisen under that stipulation. PR attorneys have also negotiated as to the status of amounts asserted due to the City of River Rouge for real estate taxes, which matter remains pending before the Court.

In connection with the foregoing, PR attorneys expended 336.30 hours for which PR seeks compensation of \$95,746.50. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-25." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|-------------------------|---------------|--------------------|
| Mark A. Berkoff | 12.30 | \$4,858.50 |
| Philip V. Martino | 0.50 | \$197.50 |
| Mark P. Naughton | 65.40 | \$25,179.00 |
| Christopher J. Townsend | 0.50 | \$192.50 |
| David I. Fein | 0.80 | \$240.00 |
| William Choslovsky | 113.20 | \$28,866.00 |
| Steven Christenholz | 135.50 | \$34,552.50 |
| Deborah M. Gutfeld | <u>8.10</u> | <u>\$1,660.50</u> |
| Total Time | <u>336.30</u> | <u>\$95,746.50</u> |

Z. Vendor Matters – 034: (Total Hours: 178.10, Total Fees: \$46,217.50)

During the Application Period, PR attorneys addressed the numerous issues that have arisen with respect to vendors. These included fielding, evaluating and responding to demands to be treated as a "critical vendor" under the order allowing payments to "critical vendors." PR attorneys also addressed similar issues under other orders entered on the Petition Date authorizing payment of certain prepetition debt. Similarly, PR attorneys consulted with the Debtors' management about its rights and obligations under such orders. PR attorneys also responded to general questions arising from or regarding vendors that arose during the Application Period.

In connection with the foregoing, PR attorneys expended 178.10 hours for which PR seeks compensation of \$46,217.50. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-26." A general breakdown is as follows:

| <u>Name</u> | <u>Hours</u> | <u>Value</u> |
|---------------------|---------------|--------------------|
| Mark A. Berkoff | 2.20 | \$869.00 |
| Mark P. Naughton | 14.80 | \$5,698.00 |
| Colleen McManus | 1.00 | \$265.00 |
| William Choslovsky | 0.50 | \$127.50 |
| Steven Christenholz | 129.60 | \$33,048.00 |
| Deborah M. Gutfeld | 26.00 | \$5,330.00 |
| Tirrell J. Paxton | <u>4.00</u> | <u>\$880.00</u> |
| Total Time | <u>178.10</u> | <u>\$46,217.50</u> |

18. **Statement of Expenses** (PR Total Expenses: \$50,385.61) PR has also incurred or accrued expenses of \$50,385.61 for, among other things, telephone charges (at actual cost), photocopy charges (at 10 cents per page), and delivery charges (at actual cost). A detailed breakdown of expenses incurred by PR during the Interim Application Period is attached as Exhibit "B-1."

VI. APPLICABLE LEGAL STANDARDS AND CRITERIA

19. Code Section 330 provides, in relevant part:

After notice . . . the court may award to . . . a professional person employed under section 327 or 1103 of this title . . .

(1) reasonable compensation for actual, necessary services rendered by such . . . attorney . . . based on the nature, the extent, and the value of such services, the time spent on such services, and the cost of comparable services other than in a case under this title;

20. Pursuant to section 330, professionals applying for fees must demonstrate that their services were actual, necessary and reasonable. Bankruptcy Rule 206, in turn, requires that "an entity seeking interim or final compensation for services, or reimbursement of necessary expenses, from the estate shall file with the court an application setting forth a detailed statement of (1) the services rendered, time expended and expenses incurred, and (2) the amounts requested."

* * *

[S]ervices performed by attorneys representing debtors must produce a benefit to the estate in order to be fully compensable from the estate.

In re Grabill Corp., 110 B.R. 356, 358-59 (Bankr. N.D. Ill. 1990) (Squires, J). This Court and others

have utilized the twelve factors cited in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714

(5th Cir. 1974), to assess a fee application. Those factors are as follows:

(1) the time and labor required; (2) the novelty and difficulty of the questions; (3) the skill required to perform the legal services properly; (4) the preclusion of employment by the attorney due to acceptance of the case; (5) the customary fee; (6) whether the fee is fixed or contingent; (7) time limitations imposed by the client or the circumstances; (8) the amount involved and the result obtained; (9) the experience, reputation and ability of the attorneys; (10) the undesirability of the case; (11) the nature and length of the professional relationship with the client; and (12) awards in similar cases.

Id., at 717-19; see also In re McNichols, 258 B.R. 892, 904-05 (Bankr. N.D. Ill. 2001).

21. Regardless of the significance of certain individual factors in determining the value of professional services, the Court should primarily focus its attention upon the reasonableness of the services provided to the estate. As the First Circuit Court of Appeals stated in holding that a district court's reduction of requested compensation was an abuse of discretion in a case under the former Bankruptcy Act:

[I]t is important for a court to maintain a sense of overall proportion and not become enmeshed in meticulous analysis of every detailed facet of the professional representation. It is easy to speculate that the work could have been done in less time or with fewer attorneys or with an associate rather than a partner. On the other hand, it is also possible that [the debtor] would not have enjoyed the success it did had its counsel managed matters differently.

In re Boston and Maine Corporation, 776 F.2d 2110 (1st Cir. 1985) (citations omitted). See also In the Matter of Continental Illinois Securities Litigation, 962 F.2d 566, 572 (7th Cir. 1992) (stating that the "object in awarding a reasonable attorney's fee, as we have been at pains to stress, is to give the lawyer what he would have gotten in the way of a fee in an arms' length negotiation, had one been feasible.")

VII. APPLICATION OF RELEVANT CRITERIA AND STANDARDS TO THIS COMPENSATION REQUEST

22. In applying the criteria set forth above to this request for compensation, the Court should consider foremost the effort required and expended by PR, the reasonableness of the services rendered and the results achieved. All of the services performed by PR were required for the proper representation of the Debtors in this case, were authorized by the Court and were performed by PR at the request and direction of the Debtors. Pursuant to Section 331 of the Bankruptcy Code and the generally applicable criteria of the time, nature, extent and value of the services performed, all of PR's services are compensable.

23. The amount of services rendered by PR to achieve the results obtained for the benefit of the estate's creditors was reasonable in light of the complexity of the issues involved in this case. PR attorneys allocated responsibilities among attorneys at PR to minimize possible duplication of efforts. Compensation is sought for participation in one task by more than one attorney of PR only in instances where joint participation was necessary because of the significant impact of a particular hearing or meeting, the complexity of the problems involved, the magnitude of the work to be performed, the specialization required or the need to preserve a continuity of representation. In a case of this magnitude and complexity, it is often more economical and sometimes necessary for multiple attorneys to attend a meeting or hearing to facilitate communication of information than to relay the information from attorney to attorney. In similar situations, such representation has been approved. Berberana v. Coler, 753 F.2d 629, 631 (7th Cir. 1985). For example, on certain occasions, more than one PR attorney attended hearings in this case when numerous matters were before the Court and it would have been virtually impossible for one attorney to respond, not only to the Court's inquiries on every matter, but to any off-the-record discussions with other counsel.

24. Furthermore, as can be seen by comparing the fee application of Skadden Arps (one of the Debtors' special counsel), the two firms have attempted to avoid duplication of efforts by carefully delegating and rendering services with regard to discrete issues in the case. As this Court is aware, where appropriate, Skadden Arps has assumed responsibility for various matters and often taken the lead in presenting and responding to such matters when before the Court. In short, there has been no duplication of efforts between PR and Skadden Arps in these areas.

25. The legal services that PR provided in these cases resulted in the expeditious resolution of various contested issues including the Dofasco/NKK matter, Illinois Power and the

surety bond program. PR submits that its services have rendered a significant benefit to the Debtors and these estates.

26. The experience and expertise in bankruptcy cases and the quality of the services brought to these cases by PR further supports the requested compensation. This law firm has charged the estates the normal and customary hourly rates for similar services rendered in like circumstances to other clients. The rates at which PR seeks compensation are its usual and customary hourly rates charged for work, both bankruptcy and non-bankruptcy, performed for other clients. The rates are comparable to the rates charged by other practitioners of similar experience, competence and standing in the community.

27. Given the challenging circumstances of this case, and the results achieved to date, PR submits that its hourly rates for the hours for which compensation is sought are reasonable and appropriate. The compensation request is well within an acceptable range for comparable legal services in the Chicago metropolitan legal community and is imminently fair given the efforts required of PR in this case, and the results achieved thus far for the benefit of the Debtors' estates and its creditors.

VIII. STATEMENT OF LEGAL SERVICES AND EXPENSES PURSUANT TO 11 U.S.C. §504 AND RULE 2016(B) OF THE RULES OF BANKRUPTCY PROCEDURE

28. No agreement exists between PR and any third person for the sharing of compensation received by PR in this case, except as allowed by the exception set forth in Bankruptcy Code Section 504 and Bankruptcy Rule 2016 with respect to the sharing of compensation among members of PR.

29. From March 6, 2002 through and including July 31, 2002, PR has devoted 3,126.95 hours to represent the Debtors with respect to categories (A)-(Z) above, and has provided this estate

with actual and necessary legal services worth a total of \$970,404.00 and has incurred expenses totaling \$50,385.61.

30. A copy of the computer generated time entries reflecting the time recorded for these services, organized in project billing categories in accordance with Local Rule 607, is attached hereto as Group Exhibit "A."

31. A computer generated statement of expenses incurred by PR is attached hereto as Exhibit "B."

32. Attached hereto as Exhibit "C" is the affidavit of Mark A. Berkoff attesting to, among other things, the accuracy of the information set forth in Group Exhibit "A" and Exhibit "B" of this Application.

33. Attached to this Application as Exhibit "D" is a biographical sketch (including billing rates) of each professional whose time is reflected in Group Exhibit "A" of this Application. Exhibit "D" also includes the name (and billing rates) of paralegals whose time is reflected in Group Exhibit "A."

WHEREFORE, Piper Rudnick, counsel for the Debtors herein, requests that this Court enter an Order:

A. Authorizing and approving interim compensation in the amount of **\$970,404.00**, incurred for actual, necessary and valuable professional services rendered to the Debtors from March 6, 2002 through and including July 31, 2002;

B. Authorizing and approving expenses totaling **\$50,385.61** incurred in connection with Piper Rudnick's representation of the Debtors from March 6, 2002 through and including July 31, 2002;

C. Authorizing and directing the Debtors to pay PR 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 and just.

PIPER RUDNICK

By: 

Mark A. Berkoff (ARDC #06194797)
David N. Missner (ARDC #01928988)
Mark P. Naughton (ARDC #06196286)
203 N. LaSalle Street
Suite 1800
Chicago, IL 60601-1293
(312) 368-4000

Attorney for Debtors and
Debtors in Possession

Dated: August 30, 2002

EXHIBIT A

EXHIBIT 1

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

April 25, 2002
Invoice # 1255011

Matter Number: 306073-000003

Matter Name: Asset Dispositions

For Legal Services Rendered Through March 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-------------|---|--------------|
| 03/29/02 | M. Naughton | Review materials re: sale of property in Ecorse Michigan (.20). | .20 |
| | Total Hours | | .20 |
| | Total Fees | | \$77.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| ----- | ---- | ----- | ----- | ----- |
| M. Naughton | Partner | .20 | 385.00 | 77.00 |
| | | ===== | | ===== |
| TOTALS | | .20 | | 77.00 |

| | |
|------------------------------|----------------|
| Total Fees and Disbursements | \$77.00 |
| Total Matter Current Balance | <u>\$77.00</u> |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

May 28, 2002
Invoice # 1265435

Matter Number: 306073-000003

Matter Name: Asset Dispositions

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|--|--------------|
| 04/02/02 | S. Christenholz | Phone conference with Paul Bush regarding B-Right (.30). | .30 |
| 04/08/02 | C. Mcmanus | Conference with Christenholz re: property sales and liens (.2); reviewed materials from client re: same (.4). | .60 |
| 04/22/02 | M. Naughton | T/C with E. Kaup re: Motion to Sell De Minimis Assets (.10); revise draft of De Minimis Motion to Sell Assets and forward same to C. Springer (.20). | .30 |
| 04/23/02 | S. Christenholz | Phone conference with Bob Sable regarding Weirton Steel (.30). | .30 |
| 04/26/02 | S. Christenholz | Reviewed letter from Sable and forwarded to client (.30). | .30 |
| 04/30/02 | S. Christenholz | Phone conference with Ron Werhnyak regarding sales of real estate in Michigan (.30). | .30 |
| 04/30/02 | M. Naughton | Review Committee's e-mail on proposed sales procedure motion (.10). | .10 |
| | Total Hours | | 2.20 |
| | Total Fees | | \$619.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265435

Page 2

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEs</u> |
|-------------------|--------------|--------------|-------------|-------------|
| M. Naughton | Partner | .40 | 385.00 | 154.00 |
| C. Mcmanus | Associate | .60 | 265.00 | 159.00 |
| S. Christenholz | Associate | 1.20 | 255.00 | 306.00 |
| | | ===== | | ===== |
| TOTALS | | 2.20 | | 619.00 |

Total Fees and Disbursements \$619.00

Total Matter Current Balance \$619.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

June 25, 2002
Invoice # 1273628

Matter Number: 306073-000003

Matter Name: Asset Dispositions

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|--|--------------|
| 05/01/02 | M. Naughton | Revise and finalize Motion to Sell Certain DeMinimis Assets (.30). | .30 |
| 05/03/02 | S. Christenholz | Phone conference with Larry Cox regarding real estate sale and open matters (.40); phone conference with Mike Rowda regarding real estate sale and open matters (.30). | .70 |
| 05/09/02 | M. Naughton | T/C with B. Sargent (ADS Logistics) re: sale procedures order and review letter from Ms. Sargent re: same (.20). | .20 |
| 05/14/02 | S. Christenholz | Phone conference with Naughton regarding Michigan asset sales (.20). | .20 |
| 05/14/02 | M. Naughton | Draft e-mail related to asset disposition order (.20); conference with S. Christenholz re: asset sale and joint venture for Michigan property (.20). | .40 |
| 05/16/02 | M. Berkoff | Teleconference with R. Werhnyak re: proposed sale of Texas real estate. | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 2

| | | | |
|----------|-----------------|--|------|
| 05/16/02 | M. Naughton | Review letter from Pyro Industrial Services re: asserted lien and notices under asset disposition procedures (.10); draft memo to D. Missner and others re: Pyro's asserted lien and procedures for giving notice (.10). | .20 |
| 05/20/02 | S. Christenholz | Phone conferences with Dan Minkis regarding sale of Ecorse property (.40). | .40 |
| 05/20/02 | S. Christenholz | Phone conference with George Jerome, Jr. regarding sale of River Rouge property (.40). | .40 |
| 05/20/02 | M. Naughton | Conference with S. Christenholz re: two proposed asset sales under Asset Disposition Order (.10). | .10 |
| 05/20/02 | C. Mcmanus | Reviewed sale materials re: Texas property (.8); telephone conference with local attorney for debtor re: sale (.3); began work on motion to sell same property (1.6). | 2.70 |
| 05/21/02 | S. Christenholz | Phone conference with Larry Cox regarding River Rouge property sale (.40). | .40 |
| 05/21/02 | C. Mcmanus | Telephone conference with broker re: Texas real estate(.3); prepared conflicts checklist for broker (.2); drafted affidavit for same (.5). | 1.00 |
| 05/22/02 | W. Choslovsky | Read Pyro's Request for Notice of Asset Sales. | .10 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 3

| | | | |
|----------|-----------------|---|------|
| 05/22/02 | M. Naughton | Review, revise Motion for Authority to Sell Texas Real Estate (.40). | .40 |
| 05/22/02 | C. Mcmanus | Continued work on affidavit or real estate broker (.9); telephone conference with broker re: Motion to Approve Real Estate Sale (.2); revised motion re: same (.8); conference with Naughton re: same (.2). | 2.10 |
| 05/23/02 | S. Christenholz | Reviewed documents for River Rouge and Ecorse sales (.80). | .80 |
| 05/23/02 | M. Naughton | Review, revise Motion to Sell Texas Real Estate (.30). | .30 |
| 05/23/02 | C. Mcmanus | Telephone conference with broker re: Texas real estate (.2); revised sale motion and broker affidavit per same comments (.9). | 1.10 |
| 05/24/02 | M. Berkoff | Office conference with M. Naughton and C. McManus and conference call with Ron Werhnyak re: sale of Texas real estate (.60); Review draft of Motion (.30) | .90 |
| 05/24/02 | M. Naughton | Conference with C. McManus re: sale of Texas real estate (.10). | .10 |
| 05/24/02 | C. Mcmanus | Reviewed Naughton's new comments to draft motion to sell (.3); reviewed title report for same property (.3). | .60 |
| 05/28/02 | S. Christenholz | Phone conference with Jack Moran regarding asset sales (.40). | .40 |
| 05/28/02 | M. Naughton | Review revised draft of Motion to Sell Assets. | .20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
 Invoice # 1273628

Page 4

| | | | |
|-------------|-------------|--|------------|
| 05/29/02 | C. Mcmanus | Conference with Naughton re: motion to sell Texas property (.2); revised same and revised new affidavit for broker re: value (1.0); reviewed title and contract again for details (.5). | 1.70 |
| 05/30/02 | M. Naughton | Review, revise, execute and coordinate filing for Motion to Sell Texas Real Estate (.20).. | .20 |
| 05/30/02 | D. Missner | Review title report re sale of real estate and analysis | .30 |
| 05/30/02 | C. Mcmanus | Two telephone conferences with broker re: new affidavit re: Texas real estate (.3); finalized motion for filing and service (.4); brief conferences with Naughton and with Taylor re: same (.3); reviewed and prepared exhibits for filing (.5). | 1.50 |
| Total Hours | | | 18.00 |
| Total Fees | | | \$5,246.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-----------------|
| D. Missner | Partner | .30 | 485.00 | 145.50 |
| M. Berkoff | Partner | 1.20 | 395.00 | 474.00 |
| M. Naughton | Partner | 2.40 | 385.00 | 924.00 |
| C. Mcmanus | Associate | 10.70 | 265.00 | 2,835.50 |
| S. Christenholz | Associate | 3.30 | 255.00 | 841.50 |
| W. Choslovsky | Associate | .10 | 255.00 | 25.50 |
| TOTALS | | 18.00 | | 5,246.00 |

Total Fees and Disbursements \$5,246.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 5

Total Matter Current Balance

\$5,246.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283019

Matter Number: 306073-000003

Matter Name: Asset Dispositions

For Legal Services Rendered Through June 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|--|--------------|
| 06/05/02 | D. Missner | Telephone conference with Zazove re Dofasco issues re NKK | .30 |
| 06/06/02 | D. Missner | Telephone conference with Zazove re facts & strategies re Dofasco and how it relates to NKK | .30 |
| 06/10/02 | S. Christenholz | Drafted email and memo regarding sale of Ecorse property (1.80). | 1.80 |
| 06/10/02 | M. Naughton | Review proposed Asset Disposition Notice for Ecorse, Michigan, and conferences with S. Christenholz (.50). | .50 |
| 06/11/02 | S. Christenholz | Drafted and edited new notice of sale for Ecorse property (1.80). | 1.80 |
| 06/11/02 | M. Naughton | Review proposed Notice of Sale of Ecorse real estate (.20). | .20 |
| 06/12/02 | S. Christenholz | Phone conference with Moran regarding Ecorse notice and sale (.20); phone conference with Rowda regarding same (.30); office conference with Naughton regarding sale of Ecorse property (.10); edited Notice of Sale for Ecorse Property (.4); email to client regarding revised notice of sale (.30). | 1.30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283019

Page 2

| | | | |
|----------|-----------------|---|-----|
| 06/14/02 | S. Christenholz | Edited Ecorse notice of sale and service list (.20); edited notice of sale (.10); phone conference with atty. Minkus regarding notice of sale (.20). | .50 |
| 06/14/02 | M. Naughton | T/C with D. Blackstone (San Patricio County) re: Ad Valorem taxes on Texas real estate (.20); T/C with C. Bonner (special counsel) re: same (.20); finalize, send out notice on sale of Ecorse, Michigan real estate (.20); review correspondence, return executed copy to counsel and draft cover memo to Chip Bonner (.20). | .80 |
| 06/17/02 | M. Naughton | Attention to sale of Ecorse, Michigan real estate (.10); attention to sale of Texas real estate, including potential objection, request for pro rations, etc. and including T/C with special counsel and T/C with R. Werhnyak. (.40). | .50 |
| 06/18/02 | M. Naughton | T/C with Broker, WL Bates, re: sale of Corpus Christi real estate (.10). | .10 |
| 06/19/02 | M. Naughton | Attention to sale of Texas real estate, including T/C with C. Bonner (special counsel), T/C to County's counsel and correspondence relating to same (.60). | .60 |
| 06/20/02 | M. Berkoff | Work on DNN/Dofasco (.80). | .80 |
| 06/20/02 | M. Naughton | Attention to sale of Texas real estate, including review of letter from counsel for County of San Patricio and T/C with Broker (.30). | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283019

Page 3

| | | | |
|----------|-------------|---|------|
| 06/21/02 | M. Berkoff | Teleconference with D. Zazove re: DNN/Dofasco (.30); review documents related thereto (1.30) and begin work on emergency Section 363 motion (.70). Also, teleconference with T. Pohl re: Dofasco facts (.70). | 3.00 |
| 06/23/02 | M. Berkoff | Work on Section 363 Motion to Sell Limited Partnership Interest to NKK; review documents re: same. | 3.40 |
| 06/24/02 | M. Berkoff | Work on Section 363 Motion re: DNN/Dofasco (1.20); office conferences with M. Fischer re: corporate law issues (.50); office conference with D. Missner on status (.20). | 1.90 |
| 06/24/02 | M. Naughton | Review objection filed by Wayne County Treasurer to sale of Ecorse, Michigan real estate and forward same to S. Christenholz (.30). | .30 |
| 06/24/02 | D. Missner | Telephone conference with Zazove re Dofasco problem (.10); review documents (.20); conference with Berkoff re same and motion to lift stay and/or sell interest (.20). | .50 |
| 06/24/02 | M. Fischer | Confer with Mr. Berkoff (.50); review Limited Partnership Agreement, Shareholder Agreement, Toll Processing Agreement, Articles of Incorporation and bylaws of general partner, memos re: Canadian and U.S. bankruptcy law, earlier memos from other counsel, correspondence and related materials (6.00). | 6.50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283019

Page 4

| | | | |
|----------|-----------------|--|------|
| 06/25/02 | S. Christenholz | Phone conference with Jack Moran regarding executory contracts, sale of Ecorse Property, sale of River Rouge Property (.40); reviewed objection to Ecorse sale filed by Wayne County Treasurer (.20). | .60 |
| 06/25/02 | M. Berkoff | Work on Section 363 motion for sale of assets to NKK. | 1.40 |
| 06/25/02 | D. Missner | Telephone conferences with Zazove re Dofasco and how deal will work with NKK as processor | .50 |
| 06/26/02 | W. Choslovsky | Research regarding Rule 9006 and shortening of 363 Notice (1.70); memo to Mark Berkoff regarding same (.60). | 2.30 |
| 06/26/02 | S. Christenholz | Reviewed River Rouge documents, including repurchase agreement, purchase agreement, warehousing agreement, transportation agreement (1.80); phone conference with George Jerome regarding River Rouge sale (.20); phone conference with Mike Rowda regarding Ecorse property (.30); phone conference with Scott Creveling regarding taxes for Ecorse property (.30). | 2.60 |
| 06/26/02 | M. Berkoff | Work on Section 363 motion to sell assets to NKK including numerous office conferences with M. Fischer and D. Missner and review of documents. | 9.40 |
| 06/26/02 | D. Missner | Telephone conferences with Zazove re Dofasco situation and how to handle transition (.30); prepare email to client (.40); attend conference with Berkoff and telephone conference with Pohl re | 1.40 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283019

Page 5

| | | | |
|----------|-----------------|---|------|
| | | transition to Plan B re Dofasco (.70). | |
| 06/26/02 | M. Fischer | Conferences with Mr. Berkoff (.8); review Toll Processing Agreement, Shareholders Agreement and Partnership Agreement (2.9); memo re: analysis of Toll Processing Agreement, Shareholder Agreement and Partnership Agreement (2.1); review and revise draft of motion (.9). | 6.70 |
| 06/27/02 | S. Christenholz | Phone conference with Lee Baughman regarding Ecourse sale (.30). | .30 |
| 06/27/02 | M. Berkoff | Finalize discussion draft of Section 363 Motion (1.30); office conference with D. Missner re: same (.10); review comments from D. Missner (.10); M. Fischer (.30); office conference with Fischer (.50); office conference with D. Missner (.30). Also, conference call with Fischer and Smolev (.20); review comments from Smolev (.60). | 3.40 |
| 06/27/02 | D. Missner | Work on Dofasco situation (.40); telephone conferences with Smolev re facts of case (.40); review and revise motion to sell interest to NKK (.70); conference with Berkoff re transition issues (Plan B) (.30). | 1.80 |
| 06/27/02 | M. Fischer | Review first draft of agreement regarding sale of assets in galvanizing facility (5.40); review revised motion for authorization to sell interests in galvanization processing facility (.90); conference with Mr. Smolev and Mr. Berkoff (.20). | 6.50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283019

Page 6

| | | | |
|----------|-------------|--|------|
| 06/28/02 | M. Berkoff | Teleconferences with R. Smolev (.40); D. Zazove (.20) and T. Pohl (.10) re: Dofasco. Also, review and edit draft documents (.70); office conferences with M. Naughton (.40) and M. Fischer (.60) re: Section 363 Motion and related transaction documents. Also, conference call with M. Fischer, K. Sobecki, S. Hunter and S. Craveling re: same (.50). | 2.90 |
| 06/28/02 | M. Naughton | Draft letter to counsel for County of San Patricio re: sale of Texas real estate (.20); draft fax to local counsel re: same (.10). | .30 |
| 06/28/02 | M. Naughton | Conferences with M. Berkoff, M. Fischer re: Dofasco situation, potential sale of interests in partnership, etc. (1.20); review draft of Motion to Sell Interests in Entities Related to Dofasco (.50). | 1.70 |
| 06/28/02 | D. Missner | Telephone conferences with Berkoff and Zazove re Dofasco situation and motion to sell assets | .50 |
| 06/28/02 | M. Fischer | Conferences with Mr. Berkoff (.60), Mr. Naughton (.30) and Mr. Sobecki and Mr. Hunter (.40); review Steel Substrate Supply Agreement as drafted by NKK counsel and letter agreement and revise same (5.3); review revised Section 363 motion re: sale of interests in DNN facility (0.9). | 7.50 |
| 06/30/02 | M. Berkoff | Finalize Section 363 motion in light of developments with NKK (1.40); review and exchange emails (.40); teleconferences with T. Pohl re: Dofasco (.50) and teleconference with M. Naughton | 2.60 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283019

Page 7

re: foregoing (.20). Also, report
to D. Missner and M. Fischer (.10).

Total Hours 77.80
Total Fees \$31,083.00

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| D. Missner | Partner | 5.30 | 485.00 | 2,570.50 |
| M. Fischer | Partner | 27.20 | 450.00 | 12,240.00 |
| M. Berkoff | Partner | 28.80 | 395.00 | 11,376.00 |
| M. Naughton | Partner | 5.30 | 385.00 | 2,040.50 |
| S. Christenholz | Associate | 8.90 | 255.00 | 2,269.50 |
| W. Choslovsky | Associate | 2.30 | 255.00 | 586.50 |
| | | ===== | | ===== |
| TOTALS | | 77.80 | | 31,083.00 |

Total Fees and Disbursements \$31,083.00
Total Matter Current Balance \$31,083.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

August 23, 2002
Invoice # 1293348

Matter Number: 306073-000003

Matter Name: Asset Dispositions

For Legal Services Rendered Through July 31, 2002

For National Steel Corporation

Hours

| | | | |
|----------|-----------------|---|------|
| 07/01/02 | S. Christenholz | Reviewed River Rouge materials for conference call with Committee counsel (.80); phone conference with Joe Kosinski regarding same (.20); phone conference with Cox's office regarding same (.10); phone conference with Springfield regarding Ecorse sale (.10); phone conferences with Tankel regarding River Rouge sale (.40); office conference with Naughton and committee counsel regarding asset sales and slag contract (.60); office conference with Naughton regarding asset sales and Ernst & Young application (.30). | 2.50 |
| 07/01/02 | M. Berkoff | Review emails (.80); teleconferences with M. Naughton (.20); T. Pohl (.10) and D. Missner (.10) re: Dofasco. | 1.20 |
| 07/01/02 | M. Naughton | Attention to Dofasco/DNN transactions, including e-mail exchange and T/CS with M. Berkoff, D. Missner, T. Pohl (2.10). | 2.10 |
| 07/01/02 | D. Missner | Numerous telephone conferences with Pohl, Sobbecki, Smolev, Zazove, Naughton and Fischer re Dofasco situation; discuss facts & strategies; redraft motion to approve sale; review various | 4.30 |

National Steel Corporation
Invoice # 1293348

Page 2

letters and comments re deal

| | | | |
|----------|-------------|--|------|
| 07/01/02 | M. Fischer | Conferences with Mr. Missner (0.3); draft memo re: Steel Substrate Supply Agreement (2.2); communications with Mr. Sobecki (0.7); confer with Ken Mason of Kaye Scholer re: Steel Substrate Supply Agreement and letter agreement (1.2); review revised document from Mr. Mason (2.5). | 6.90 |
| 07/02/02 | M. Naughton | T/Cs with D. Zazove, R. Smolev re: Dofasco transaction (.30); attention to, including e-mail exchanges with R. Smolev and conference with D. Missner, Dofasco transaction (.30). | .60 |
| 07/02/02 | D. Missner | Review Dofasco correspondence and Plan B materials; correspondence with client, Fischer and Pohl. | 1.00 |
| 07/02/02 | M. Fischer | Conference with NKK's counsel re: Steel Substrate Supply Agreement (.7); review revised documents relating to sale of substrate to NKK and purchase of processed substrate from NKK (1.8); review memo on anti-dumping, customer duties, GST and arrangements with Livingstone International (.7); mark copies of drafts of Steel Substrate Supply Agreement and letter agreement for transmittal to NKK's counsel (.9). | 4.10 |
| 07/03/02 | D. Missner | Telephone conference with Allan Brilliant re Dofasco facts & strategies; review proposed Plan B materials; review of proposed Plan B materials; review of pleadings re Dofasco; also review and send | 1.30 |

National Steel Corporation
Invoice # 1293348

Page 3

correspondence to Smolev and Pohl
re Dofasco hearing

| | | | |
|----------|-------------|--|------|
| 07/03/02 | M. Fischer | Review revised Steel Substrate Supply Agreement and related documents (2.4); communications by phone and e-mail with Ken Mason of Kaye Scholer (NKK's counsel) and Messrs. Missner and Naughton (0.5); draft and transmit revisions to Steel Substrate supply agreement and related documents (1.9); review materials from K. Sobecki re: business and operations at DNN facility (1.1). | 5.90 |
| 07/08/02 | M. Berkoff | Review documents and prepare for July 10 hearing on sale of interests to NKK (3.80); office conferences with M. Fischer (.70) and D. Missner (.40) re: same. Also, teleconferences with K. Sobecki (.60) and R. Werhnyak (.20) re: same. Also, teleconferences with R. Smolev (.70); K. Mason (.40) and T. Pohl (.80) re: Dofasco. Also, review objections to motion (.50). | 8.10 |
| 07/08/02 | M. Naughton | Draft, revise and circulate proposed Order Granting Motion to Sell Interests Relating to Dofasco (1.50); review, respond to numerous e-mails relating to sale of interests in Dofasco (.20); lengthy conference with M. Fischer re: same (.40). | 2.10 |
| 07/08/02 | D. Missner | Work on Dofasco matters; review and analyze correspondence re NKK position; conference with Naughton re draft order; conference with Michael Fischer re Dofasco agreement; review additional | 2.30 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1293348

Page 4

correspondence; prepare
correspondence to Smolev and
Zazove; attend conference call
with Pohl, Sobecki, Berkoff,
Fischer and Pohl re strategies for
NKK

07/08/02 M. Fischer

Conference with Messrs. Missner,
Berkoff, Sobecki et al. re:
Forbearance Agreement (.6);
communications with Mr. Mason of
Kaye Scholer (NKK counsel) and Mr.
Werhynyak re: Forbearance
Agreement (.5); review Forbearance
Agreement (2.2); review draft
order re: Forbearance Agreement
(.5); efforts to set up conference
with NKK's counsel (.4); draft
extension agreement letter
(extending deadline for NKK to
acquire NSC's interests in DNN
facility (1.8); confer with Mr.
Mason re: extension agreement
letter (.4); revise extension
agreement letter and transmit same
(1.1).

7.50

07/09/02 M. Berkoff

Teleconferences with R. Smolev
(.40) K. Mason (.30) and D. Zazove
(.30) re: NKK's position on
proposed deal with NKK and
Dofasco. Also, conference calls
and teleconferences with Dofasco's
counsel (1.20); review draft
forbearance agreement (.60);
review and edit several drafts of
letter agreement (.80); prepare
correspondence (.30); update
chambers on status (.10); update
Trustee (.10); teleconferences
with K. Sobecki (.70) and R.
Werhnyak (.20) re: status and
Sobecki's need to testify. Also,
teleconferences with T. Pohl on
status (.40); office conferences

7.90

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1293348

Page 5

with D. Missner and M. Fischer
(1.20). Also, prepare for
possible evidentiary hearing on
July 10 (1.30).

07/09/02 D. Missner

Work all day on Dofasco matter;
review proposed forbearance
agreements, conference with
client, discussions with Fischer
and Berkoff; draft letter re
proposal and assist with
agreement; telephone conferences
with NKK's counsel; conference
calls with Dofasco counsel;
telephone conferences with Sobecki
and Pohl; telephone conferences to
counsel to secured creditors

7.00

07/09/02 M. Fischer

Multiple conferences with Messrs.
Mason (NKK's counsel), Currier
(Dofasco's counsel), Missner,
Berkoff, Sobecki and Ms. Wepler
(Dofasco's counsel) regarding
agreement to extend July 16, 2002
deadline for transfer of DNN
facility interests and access of
NSC to DNN facility 12/31/02
(2.4); drafting revised extension
agreement and arranging execution
thereof (3.7); review Toll
Processing Agreement, Partnership
Agreement, Shareholder Agreement
and draft of Forbearance Agreement
(1.7).

7.80

07/10/02 M. Berkoff

Teleconference with D. Zazove re:
NKK's signature on letter
agreement and court (.20); prepare
for court (.80); attendance in
court (1.10); follow-up with M.
Fischer (.10) and M. Naughton
(.20).

2.40

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293348

Page 6

| | | | |
|----------|------------|---|------|
| 07/10/02 | M. Berkoff | Review revised drafts of forbearance agreement and related emails. | 1.20 |
| 07/10/02 | M. Fischer | Drafting Forbearance Agreement (3.8); assembly of executed letter agreement and dissemination thereof (0.8). | 4.60 |
| 07/11/02 | M. Berkoff | Teleconference with M. Fischer re: several business/drafting issues (.30); review documents (.60); review emails from client (.20). | 1.10 |
| 07/11/02 | M. Fischer | Revise Forbearance Agreement and transmit copies to Ken Mason at Kaye Scholer (counsel to NKK), Kirk Sobecki and Ron Werhnyak at National Steel and David Missner and Mark Berkoff (2.1); confer with Mr. Berkoff re: Forbearance Agreement (0.5); review Purchase and Sale Agreement (3.0); conference with Mr. Mason re: Forbearance Agreement (0.8); review revised Forbearance Agreement (0.4). | 6.80 |
| 07/12/02 | M. Fischer | Forbearance Agreement and Purchase and Sale Agreement reviewed and revised (2.6); begin drafting Line Access Agreement (4.3). | 6.90 |
| 07/15/02 | M. Berkoff | Office conference with M. Fischer to go over draft DNN/Dofasco documents and to discuss open issues (.30); exchange emails with R. Smolev (.10). | .40 |
| 07/15/02 | M. Fischer | Drafting Line Access Agreement (2.8); communications with Mr. Sobecki re: Forbearance Agreement and Purchase and Sale Agreement (.2). | 3.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293348

Page 7

| | | | |
|----------|-----------------|--|------|
| 07/16/02 | M. Berkoff | Review draft documents (1.40); teleconference with M. Fischer (.20). | 1.60 |
| 07/16/02 | M. Fischer | Finish initial draft of line access agreement (1.3); communications with K. Sobecki re: Forbearance Agreement, valuation and Purchase and Sale Agreement (.3). | 1.60 |
| 07/17/02 | S. Christenholz | Phone conference with Baughman regarding Ecorse sale (.20); phone conference with Minkus regarding same (.20); phone conference with Koscinski regarding River Rouge sale (.20); review Ecorse and River Rouge sale files (.60). | 1.20 |
| 07/17/02 | M. Berkoff | Review emails and documents re: Dofasco deal. | 1.30 |
| 07/17/02 | M. Naughton | Review, respond to e-mail relating to sale of Texas real estate (.10). | .10 |
| 07/17/02 | M. Fischer | Conference with NSC counsel re: Purchase and Sale Agreement (.6); review comments from Dofasco's counsel on Forbearance Agreement 9.3); research Section 754 of IRC in context of reference thereto in Purchase and Sale Agreement (.3); research Section 116 of Canada Tax Act re: impact on Purchase and Sale Agreement (.3). | 1.50 |
| 07/18/02 | S. Christenholz | Emails regarding the Ecorse sale (.40). | .40 |
| 07/18/02 | M. Berkoff | Review emails re: transaction documents (.30). | .30 |

National Steel Corporation
Invoice # 1293348

Page 8

| | | | |
|----------|-----------------|--|------|
| 07/18/02 | M. Berkoff | Review emails re: sale of Indiana property (.40); consideration of Robinson Joint Venture (.40). | .80 |
| 07/18/02 | M. Fischer | Conference with Messrs. Smolev and Mason re: NKK's term sheet for the Line Access Agreement (.3); review e-mail from Mr. Mason summarizing NKK term sheet for Line Access Agreement and forward same to Mr. Sobeck (.2). | .50 |
| 07/19/02 | S. Christenholz | Office conference with MAB regarding amended Defasco motion (including conference call with T. Pohl) (.80); drafted letter to objecting parties regarding DNN transaction (.40). | 1.20 |
| 07/19/02 | M. Berkoff | Office conferences with M. Fischer re: transaction documents (.40) and S. Christenholz re: compiling documents/information for secured creditors (.30). Also, review emails and draft documents (1.40). | 2.10 |
| 07/19/02 | M. Naughton | Review e-mail from M. Chestovich re: sale of Portage, Indiana real estate and respond to same (.20). | .20 |
| 07/19/02 | M. Fischer | Conference with Jack Moran of NSC re: Purchase and Sale Agreement (.5); review revised draft of Purchase and Sale Agreement submitted by Mr. Mason (.4); review communications from Mr. Mason regarding Purchase and Sale Agreement (.4); communications from NKK's counsel to Line Access Agreement (.7). | 2.00 |

National Steel Corporation
Invoice # 1293348

Page 9

| | | | |
|----------|-----------------|---|------|
| 07/22/02 | M. Berkoff | Review emails and draft documents re: NKK sale (1.20); teleconference with R. Smolev re: open issues (.20); review M. Fischer's mark-up (.30); review related documents (.40); begin to work on draft order re: sale of NKK (.30). | 2.40 |
| 07/22/02 | M. Naughton | Review documents relating to sale of real estate in Portage, Indiana, forward same/conference with C. McManus re: Motion to Approve same and e-mail to M. Chestovich re same (.50). | .50 |
| 07/22/02 | M. Fischer | Conference with counsel for NKK (.3) re: timing of completion of documents and disclosure thereof to creditors; review and compare amended Toll Processing Agreement to original Toll Processing Agreement (1.9); mark and transmit revised Purchase Agreement (.9); calls to and from Mr. Sobecki and Mr. Mason re: possible meeting with NKK to discuss Line Access Agreement (.5); review Mr. Sobecki's comments on Line Access Agreement (1.2); review new term sheet from NKK for Line Access Agreement (.9); review Custody Agreement from NKK's counsel for contingency of close of sale of stock without Defasco agreement (2.5). | 8.20 |
| 07/22/02 | C. McManus | Reviewed Naughton's emails re: sale of real estate. | .20 |
| 07/23/02 | S. Christenholz | Phone conference with Joel Moss regarding DNN Motion (.30). | .30 |

National Steel Corporation
Invoice # 1293348

Page 10

| | | | |
|----------|------------|--|------|
| 07/23/02 | M. Berkoff | Office conference with D. Missner (.20); teleconference with D. Zazove (.10); teleconference from T. Pohl (.40); office conference with M. Fischer (.20); conference call with M. Fischer, D. Missner, G. Cullen and S. Forbes re: DNN (.60). Also, conference call with D. Zazove and T. Pohl re: DNN (.40); follow-up office conference with M. Fischer (.20). Also, teleconference with K. Simon re: de-minimus sale of trucks (.10); review and edit draft notice and relay comments to Simon (.30). | 2.50 |
| 07/23/02 | D. Missner | Telephone conference with Zazove re Dofasco issues; review and analyze agreements; prepare email summarizing data (1.00); conference with Berkoff re conclusion of deal (.30); attend conference call with Skadden, Berkoff and Fischer re Dofasco agreements (.60) | 1.90 |
| 07/23/02 | M. Fischer | Conference with Messrs. Missner and Berkoff re: Purchase and Sale Agreement and status of other documents (.6); calls to and from Mr. Mason and Mr. Sobecki to set up meetings with NKK in Mishawaka to discuss Line Access Agreement (.5); drafting revised Line Access Agreement (2.5). | 3.60 |
| 07/24/02 | M. Berkoff | Review and edit revised notice of de-minimus assets (trucks and hauler) (.20); relay edits to K. Simon (.10); review emails (.20); office conference with M. Naughton (.20); office conference with M. Fischer re: Dofasco (.30); work on draft Order re: sale of NKK (.60). | 1.60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293348

Page 11

| | | | |
|----------|-----------------|--|------|
| 07/24/02 | M. Naughton | Review and respond to e-mail from M. Chestovich re: proposed sale of Portage, IN real estate (.20). | .20 |
| 07/24/02 | M. Fischer | Review changes to Purchase and Sale Agreement from NKK and Dofasco (.5); review changes to Forbearance Agreement from and conference call with NSC's regularly engaged corporate counsel (.3); calls to and from Mr. Mason re: meeting at National Steel (.4); revise and transmit Line Access Agreement (3.2); review draft of two party TPA (1.9). | 6.30 |
| 07/24/02 | C. McManus | Reviewed emails/fax from Naughton re: Land Dock property sale. | .40 |
| 07/25/02 | M. Berkoff | Telephone conference from D. Zazove re: draft Order (.20); telephone conference from R. Wehrnyak re: sale of Indiana property (.20); work on NKK Order (.30). | .70 |
| 07/25/02 | M. Fischer | Travel to National Steel and meet with Mr. Sobecki to prepare for meeting with NKK (5.9); revise Line Access Agreement per Mr. Sobecki's comments (1.5). | 7.40 |
| 07/26/02 | S. Christenholz | Phone conference with Larry Cox regarding River Rouge sale (.50). | .50 |
| 07/26/02 | M. Berkoff | Draft order on sale to NKK (1.30); correspondence re: same (.10). Also, review draft transaction documents (.40) and teleconference with M. Fischer (.10). | 1.90 |

National Steel Corporation
Invoice # 1293348

Page 12

| | | | |
|----------|-----------------|---|------|
| 07/26/02 | M. Fischer | Conference with Mr. Sobecki, Mr. Nogami, Mr. Yamaguchi (NKK), Mr. Matsumoto (NKK), Ms. Akimoto (NKK's counsel) and Mr. Mason (NKK's counsel) to discuss Forbearance Agreement, Purchase and Sale Agreement, Line Access Agreement and Two Party Toll Processing Agreement (6.8); return to office and revise Line Access Agreement (1.4). | 8.20 |
| 07/27/02 | M. Fischer | Drafting revised Line Access Agreement and transmitting same to all parties. | 2.70 |
| 07/28/02 | M. Berkoff | Teleconferences with M. Fischer (.30) and S. Towbin (.30) re: DNN/Dofasco deal and sale to NKK. Also, review numerous emails (.60). | 1.20 |
| 07/29/02 | S. Christenholz | Phone conferences with Larry Cox regarding River Rouge (.40); conference call with Larry Cox and Russo representatives regarding River Rouge sale (.40). | .80 |
| 07/29/02 | M. Berkoff | Office conference with D. Missner (.10); review emails (.60) re: sale to NKK. Also, review transaction documents (1.20). | 1.90 |
| 07/29/02 | D. Missner | Work on Dofasco matters; review agreements; telephone conference with Fischer; conference with Berkoff | .50 |
| 07/29/02 | M. Fischer | Numerous calls to initiate Section 116 certificate application (.5); revising Line Access Agreement (per comments from Jack Moran, Kirk Sobecki and Ken Mason (4.5); review revised Forbearance | 7.90 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293348

Page 13

Agreement (.5); review two party
Toll Processing Agreement between
NKK and Defasco (1.9); review and
comment on form of lender's
consent to sale of DNN interests
(.5).

| | | | |
|----------|-------------|--|------|
| 07/30/02 | M. Berkoff | Review numerous emails re: documents (.80); office conference with M. Naughton re: drafting amended motion to sell assets to NKK (.40); office conferences with M. Fischer re: updates (.40). | 1.60 |
| 07/30/02 | M. Naughton | Attention to Dafosco issues, including review of proposed order; review of July 9 Letter Agreement, review of e-mail from M. Fischer, conference with M. Berkoff re: amended motion, etc. (1.10); draft amended motion to approve sale of NKK assets (.20) | 1.30 |
| 07/30/02 | M. Fischer | Review draft order (.5); review revised Sale and Purchase Agreement (1.2); review revised Forbearance Agreement (.6); review revised Toll Processing Agreement between DNN and NKK (.9); revise Line Access Agreement per comments by Kirk Sobecki and Ken Mason (3.8); several conferences with Ernst & Young re: Section 116 certificates and with Scott Creveling re: same (.8). | 7.80 |
| 07/31/02 | M. Berkoff | Office conference with M. Fischer (.80); M. Naughton (.60) and conference call with M. Fischer and K. Sobecki (.30) re: NKK deal points, transaction documents and amended motion. Also, | 3.30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
 Invoice # 1293348

Page 14

teleconferences with D. Zazove (.20) and R. Smolev (.30). Also, review transaction documents (1.10).

| | | | |
|----------|-------------|--|-------|
| 07/31/02 | M. Naughton | Work on, including conferences with M. Fischer, M. Berkoff, Dafosco transaction (1.00). | 1.00 |
| 07/31/02 | D. Missner | Review Dofasco documents; telephone conferences with Fischer and Berkoff | .50 |
| 07/31/02 | M. Fischer | Draft memo for insertion in motion describing DNN transaction (2.9); review revisions to Forbearance Agreement and Purchase and Sale Agreement (.9); review comments on Line Access Agreement from several sources (1.5); conference with NKK and Mr. Sobecki re: terms of Line Access Agreement (.6); conference with Mr. Masonre: DNN documents (1.4); revise Line Access Agreement. | 10.80 |

Total Hours 201.90
 Total Fees \$87,027.50

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| D. Missner | Partner | 18.80 | 485.00 | 9,118.00 |
| M. Fischer | Partner | 122.00 | 450.00 | 54,900.00 |
| M. Berkoff | Partner | 45.50 | 395.00 | 17,972.50 |
| M. Naughton | Partner | 8.10 | 385.00 | 3,118.50 |
| C. McManus | Associate | .60 | 265.00 | 159.00 |
| S. Christenholz | Associate | 6.90 | 255.00 | 1,759.50 |
| TOTALS | | 201.90 | | 87,027.50 |

Total Fees and Disbursements \$87,027.50

EXHIBIT 2

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

National Steel Corporation
 Attn: Ron Werhnyak
 4100 Edison Lakes Parkway
 Mishawaka, IN 46545

April 25, 2002
 Invoice # 1255012

Matter Number: 306073-000004

Matter Name: Automatic Stay (Relief Actions)

For Legal Services Rendered Through March 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|-------------|-------------|--|--------------|
| 03/10/02 | P. Martino | Email to and from Choslovsky regarding interrelationship between stay and discrimination laws (.10). | .10 |
| 03/13/02 | P. Martino | Conference with Steve Christenholz re trade credit under executory contract, automatic stay issues (.2). | .20 |
| 03/25/02 | M. Naughton | Review Motion for Relief from Automatic Stay by Carol Berndt, et al. (.20). | .20 |
| Total Hours | | | .50 |
| Total Fees | | | \$195.50 |

T I M E K E E P E R S U M M A R Y

| TIMEKEEPER | TITLE | HOURS | RATE | FEES |
|-------------|---------|-------|--------|--------|
| P. Martino | Partner | .30 | 395.00 | 118.50 |
| M. Naughton | Partner | .20 | 385.00 | 77.00 |
| TOTALS | | .50 | | 195.50 |

Total Fees and Disbursements \$195.50

Total Matter Current Balance \$195.50

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

May 28, 2002
Invoice # 1265436

Matter Number: 306073-000004

Matter Name: Automatic Stay (Relief Actions)

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|---------------|---|--------------|
| 04/05/02 | C. Mcmanus | Reviewed personal injury complaint and attorney's letter re: stay (.5); conference with Berkoff re: same (.1). | .60 |
| 04/08/02 | M. Naughton | Review motion filed by Michael Edwards from litigation in Southern Illinois and e-mail M. Chestovich re: same (.40); legal research re: effect of automatic stay on counterclaim by debtor (.40). | .80 |
| 04/08/02 | C. Mcmanus | Reviewed worker's compensation materials and wrote email to Skadden re: same and re: personal injury and automatic stay. | .50 |
| 04/10/02 | W. Choslovsky | Call from Brian Bradley, Plaintiff's counsel in Indiana, regarding Lift Stay Motion; fax letter to Brian Bradley regarding same (.5); e-mails to and from Milan Chestovich, NSC's in-house counsel, regarding application of automatic stay to NLRB proceedings (.5). | 1.00 |
| 04/10/02 | M. Berkoff | Review motions to lift stay and consideration of response. | 1.40 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1265436

Page 2

| | | | |
|----------|---------------|---|------|
| 04/10/02 | M. Naughton | T/C with M. Chestovich, J. Jaskowiak re: Berndt litigation, relief from automatic stay; etc. (.30); draft memorandum to M. Berkoff, et al. re same (.10). | .40 |
| 04/11/02 | M. Naughton | Research, review Fernstrom decision in Automatic Stay litigation (.40); T/C with Mickey Chestovich re: Berndt litigation, Edwards Motion for Relief from Automatic Stay (.20); review correspondence from M. Chestovich re: Grigg Litigation and Motion for Relief from Stay (.10); conferences with W. Choslovsky re: response to Motion for Relief (.20). | .90 |
| 04/12/02 | W. Choslovsky | Read Berndt's (Clifford Law Office) Petition for Relief from Stay and underlying state court pleadings and NSC's insurance policies and summarize same. | 3.60 |
| 04/14/02 | M. Naughton | Review Hartford Insurance policy (.40); review Motion to Lift Stay of Michael Edwards (.30). | .70 |
| 04/15/02 | M. Naughton | Work on Responses to Motions of Berndt, Edwards, including conferences with William Choslovsky re: same (.90); Review Home Insurance Company Decision (.20); review, respond to email re: Grigg Motion from M. Chestovich (.10); telephone conferences with R. Wehrnyak, M. Chestovich re: Motions for Relief from Stay (.20). | 1.40 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1265436

Page 3

| | | | |
|----------|---------------|--|------|
| 04/15/02 | M. Naughton | Review correspondence relating to Laverne Walker litigation and possible Motion for Relief from Stay; email to M. Chestovich re: same and review/respond to email from M. Chestovich re: same (.30); review email from M. Chestovich re: meeting with Hartford, Responses to Motions for Relief (.10). | .40 |
| 04/16/02 | W. Choslovsky | E-mail to Ann Hatch, NSC's outside counsel, regarding Application of Automatic Stay in Moore case (.4); read Moore state court Complaint and summarize same sent by Ann Hatch, NSC's outside counsel (1.4). | 1.80 |
| 04/16/02 | W. Choslovsky | Draft Answer to Berndt's Motion to Lift Stay (2.6); draft Answer to Edwards' Motion to Lift Stay (1.7); conference call with Micky Chestovich, Ron Werhnyak, Mark Naughton and Joe Jaskowiak regarding Answers to Lift Stay Motions and Hartford Insurance Policy (.7); read Grigg, Walker and Madden Lift Stay Motions and related correspondence (.8). | 5.80 |
| 04/16/02 | M. Naughton | Work on, including conferences with M. Berkoff, B. Choslovsky, Answers to Motions for Relief from Stay (2.00); review drafts of Hartford response to Edward's Motion for Relief from Stay (.20). | 2.20 |
| 04/17/02 | W. Choslovsky | E-mails and calls to and from Ann Hatch, Local Counsel in Moore state court case, regarding application of stay to employee defendants (.4); call to Ann Hatch regarding April 18 state court hearing with Mark Naughton (.3). | .70 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1265436

Page 4

| | | | |
|----------|---------------|---|------|
| 04/17/02 | W. Choslovsky | Read example K-Mart Omnibus Objections to PI Lift Stay motions. | 1.10 |
| 04/17/02 | M. Naughton | Review, respond to e-mails re: scope of automatic stay, as to Moore v. National Steel Corporation (.20); T/C with Ann Hatch, Bill Choslovsky re: Moore litigation, scope of automatic stay (.30); review, respond to e-mail re: Motions of Knies and Madden (.10); conference with B. Choslovsky re: memorandum on automatic stay issues, contacting plaintiffs' lawyers, etc. (.20). | .80 |
| 04/17/02 | M. Naughton | T/C with M. Massa (Edwards, Grigg) re: Motion for Relief from Automatic Stay (.30). | .30 |
| 04/18/02 | W. Choslovsky | Call from Ron Willenbruck, local counsel for NSC, to discuss violation of stay by plaintiffs in Zimmerman in Madison County (No. 01 L 764) (.4); e-mails to and from Ann Hatch, NSC's local counsel in Belleville, regarding application of stay to Moore state court action (.4). | .80 |
| 04/18/02 | W. Choslovsky | Case law research in support of brief in opposition to Edwards and Berndt Motions to Lift Stay; summarize same (2.2); draft brief in opposition to Berndt and Edwards Lift Stay Motions (2.9). | 5.10 |
| 04/18/02 | M. Naughton | Conferences with B. Choslovsky re: Response to Motions to Lift Stay (.20); T/C with T. Prindable (Berndt) re: Motion to Lift Stay (.30); T/Cs to M. Massa (Edwards, Griggs) re: Motion to Lift Stay | 2.20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265436

Page 5

(.10); T/Cs with B. Bradley
(Knies, Madden) re: Motion to Lift
Stay (.30); review letter from M.
Massa re: Motions and respond to
same (.20); work on Response to
Motions for Relief from Automatic
Stay (1.10).

| | | | |
|----------|---------------|---|------|
| 04/18/02 | M. Naughton | Draft letter to Brian Bradley re: Knies, Madden motions to lift stay (.10). | .10 |
| 04/19/02 | W. Choslovsky | Draft and edit Lift Stay Omnibus Objection memorandum (2.2); draft and file Answer to Grigg's Lift Stay Motion; discuss same with Mark Naughton (1.7); calls to and from Mary Massa regarding Grigg's Lift Stay Motion (.5); call to Tom Prindable, Plaintiff's lawyer in Berndt, regarding Lift Stay Motion hearing (.2). | 4.60 |
| 04/19/02 | W. Choslovsky | E-mails to and from Ann Hatch, NSC Defense Counsel, regarding state court stay offer in Moore. | .40 |
| 04/19/02 | M. Naughton | Conference with W. Choslovsky and work on response to Motions to Modify Automatic Stay (1.00); T/C with M. Massa (Edwards) re: hearing on Edwards (.20); T/C with T. Prindable (Berndt) re: hearing on Motion to Modify Automatic Stay (.20). | 1.40 |
| 04/20/02 | W. Choslovsky | Add to and edit Omnibus Memorandum objecting to lift stay requests per Mark Naughton's directive. | .70 |
| 04/22/02 | K. Philippe | Cases for M. Naughton | .20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265436

Page 6

| | | | |
|----------|---------------|---|------|
| 04/22/02 | W. Choslovsky | Call to Chris Bewley, NSC's outside counsel, regarding Lift Stay Motion. | .10 |
| 04/22/02 | M. Naughton | Draft Scheduling Orders for Motions for Relief from Automatic Stay of Berndt, et al., Grigg, Edwards, Knies and Madden (1.00); draft correspondence to Mary Massa re: Grigg and Edwards (.20); draft correspondence to Tom Prindable re: Berndt (.20); receipt, review of fax relating to Knies matter (.10); review correspondence from M. Chestovich to counsel for Discover re: ITT Specialty Risk Services (.10); T/C with M. Massa (Edwards, Grigg) re: proposed Order on Motion for automatic Stay (.10); review e-mails as to Moore litigation and stay (.10). | 1.80 |
| 04/23/02 | M. Naughton | T/C with T. Prindable (Berndt) re: litigation (.10); T/C with J. Jaskowiak (special counsel) re: Berndt litigation (.10). | .20 |
| 04/26/02 | M. Berkoff | Review Motions to Lift Stay (.80); begin preparation for May 14 final hearings (1.10). | 1.90 |
| 04/26/02 | M. Naughton | Receipt, initial review of Motion to Lift Stay by Laverne Walker and memo to B. Choslovsky re: same (.30); conference with B. Choslovsky re: response to Motions to Lift Stay (.10). | .40 |
| 04/28/02 | M. Naughton | Review email from M. Chestovich re: Grigg case and respond to same (.20). | .20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
 Invoice # 1265436

Page 7

| | | | |
|-------------|---------------|---|-------------|
| 04/29/02 | W. Choslovsky | Conference call with Micky Chestovich, Jeff Fisher and Dave Levitt regarding Lift Stay Motions and insurance coverage (.5); read Laverne Walker Motion to Lift Stay and underlying state court Complaint; fax same to Micky Chestovich and Dave Levitt with cover letter (.7); call from Stan Bjurstrom regarding Griggs Lift Stay Motion (local NSC counsel) (.4). | 1.60 |
| 04/30/02 | W. Choslovsky | Read insurance policies forwarded by Micky Chestovich (.8); draft Omnibus Brief in Opposition to Lift Stay Motion (1.7). | 2.50 |
| Total Hours | | | 48.60 |
| Total Fees | | | \$14,685.00 |

TIMEKEEPER SUMMARY

| TIMEKEEPER | TITLE | HOURS | RATE | FEES |
|---------------|-----------|-------|--------|-----------|
| M. Berkoff | Partner | 3.30 | 395.00 | 1,303.50 |
| M. Naughton | Partner | 14.20 | 385.00 | 5,467.00 |
| C. Mcmanus | Associate | 1.10 | 265.00 | 291.50 |
| W. Choslovsky | Associate | 29.80 | 255.00 | 7,599.00 |
| K. Philippe | Librarian | .20 | 120.00 | 24.00 |
| TOTALS | | 48.60 | | 14,685.00 |

| | |
|------------------------------|--------------------|
| Total Fees and Disbursements | \$14,685.00 |
| Total Matter Current Balance | <u>\$14,685.00</u> |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 6

Matter Number: 306073-000004

Matter Name: Automatic Stay (Relief Actions)

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

Hours

| | | | |
|----------|---------------|---|------|
| 05/01/02 | W. Choslovsky | Read additional insured policies forwarded by Knies' counsel (.3); call from Mickey Chestovich regarding self-insured retention costs to date for each lift stay motion (.2). | .50 |
| 05/01/02 | M. Berkoff | Office conferences with M. Naughton and W. Choslovsky re: motions to lift stay (.40); conference call with M. Naughton, W. Choslovsky and Hartford's counsel re: facts and approach (.70); review new motion filed by National Union Fire Insurance (.40). | 1.50 |
| 05/01/02 | M. Naughton | Conference with W. Choslovsky re: responses to motions (.10); lengthy conference call with M. Berkoff, W. Choslovsky, Hartford Counsel re: motions for relief from stay, etc. (1.20); review emails from Bill Choslovsky re: Longman case (.20); review emails from Bill Choslovsky re: Knies case (.20). | 1.70 |
| 05/01/02 | C. Mcmanus | Reviewed procedural rules re: agreements to lift stay (.3). | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 7

| | | | |
|----------|---------------|--|------|
| 05/02/02 | W. Choslovsky | Calls and e-mails to and from Kevin Hendrick at Clark Hill regarding application of stay to management employees (.4); draft Omnibus Objection brief to Lift Stay motions (3.5). | 3.90 |
| 05/02/02 | M. Naughton | Review emails between B. Choslovsky, M. Chestovich re: motions for relief from automatic stay (.10); conference with B. Choslovsky re: same (.10). | .20 |
| 05/03/02 | W. Choslovsky | Call from Jerry Crotty, lawyer for Berndt, regarding reply brief deadline (.2); draft Answer to Laverne Walker Lift Stay Motion and file same (1.2); draft Answer to Madden Lift Stay Motion and file same (1.1); draft Answer to Knies Lift Stay Motion and file same (1.1); edit Omnibus brief objecting to Lift Stay motions (1.3). | 4.90 |
| 05/03/02 | W. Choslovsky | Call from John Crotty, bankruptcy counsel for Berndt and Madden, regarding reply deadline (.2); calls to and from Kevin Hendrick and Mark McAvery at Clark Hill in Detroit regarding application of stay to employee defendants (.5). | .70 |
| 05/03/02 | M. Berkoff | Office conferences with D. Missner (.20); M. Naughton (.20) and W. Choslovsky (.10) re: preparation for final hearings on lift stay motions. | .50 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 8

| | | | |
|----------|---------------|--|-------|
| 05/03/02 | M. Naughton | Work on Response to Motions to Lift Stay, including numerous conferences with B. Choslovsky (1.50); conference with D. Missner re: same (.10). | .1.60 |
| 05/03/02 | M. Naughton | T/C with B. Choslovsky, M. McKerney (outside counsel) re: scope of automatic stay, applicability to litigation against employees (.20). | .20 |
| 05/03/02 | D. Missner | Conference with Choslovsky, Berkoff and Naughton re 6 motions to lift stay and how to handle at omnibus hearing | .40 |
| 05/05/02 | W. Choslovsky | E-mail Omnibus Objection Stay brief to Jerry Crotty, lawyer for Berndt. | .10 |
| 05/06/02 | W. Choslovsky | Conference with David Missner and Mark Naughton to discuss May 14 Lift Stay hearings. | .20 |
| 05/06/02 | M. Naughton | Review e-mail from B. Choslovsky to M. Chestovich re: automatic stay litigation (.10); review Motion of Riverside Refractories to Modify Stay and e-mail memo to B. Choslovsky re: same (.20). | .30 |
| 05/07/02 | W. Choslovsky | Read USFG's Objection to Griggs' Lift Stay Motion; e-mail to USFG's counsel regarding same (.3); read Hartford's Objection to Edward's Lift Stay Motion(.2). | .50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 9

| | | | |
|----------|---------------|---|------|
| 05/07/02 | M. Naughton | E-mail C. Springer re: automatic stay litigation, request for committee's support (.10); review response of Hartford to Madden Motion (.30); review response of USF&G to Griggs motion (.20). | .60 |
| 05/08/02 | W. Choslovsky | Draft letter to James Stockbroker to advise Morelock Lift Stay Motion filed improperly (.8); read Morelock Lift Stay Motion and underlying state court Complaint; summarize same (.7); prepare outlines for May 14 Lift Stay Motions (1.3). | 2.80 |
| 05/09/02 | W. Choslovsky | Call from Ann Hatch regarding Morelock state court action and Lift Stay Motion (.2); call to Joseph Vitu, Plaintiff's lawyer for Longman, regarding Lift Stay Motion; calls to and from Bryan Bradley to discuss/negotiate lifting stay in Knies; draft lift stay stipulation and e-mails to and from Bryan Bradley regarding same (.8); e-mails and calls to and from Lorenzo Mendizabal regarding voluntarily lifting stay in Berndt/Madden cases (.3). | 1.30 |
| 05/09/02 | M. Naughton | Conference with D. Missner, B. Choslovsky re: hearings next week on personal injury claimants' Motions to Lift Automatic Stay (.10). | .10 |
| 05/10/02 | W. Choslovsky | Research regarding burdens of proof and procedures in lift stay hearings (1.7); calls and e-mails to and from Bryan Bradley, Knies' lawyer, regarding Stipulation to Lift Stay; research requirements | 5.20 |

National Steel Corporation
Invoice # 1273628

Page 10

for voluntarily lifting stay (1.4); conference with David Missner and Mark Naughton to review and prepare for May 14 Lift Stay hearings (2.1).

05/10/02 W. Choslovsky Calls to and from Dave Going, counsel to Dangodienenthal, Inc., regarding Morelock Lift Stay Motion(.4); e-mail to Mr. Going regarding same(.2). .60

05/10/02 M. Naughton Review e-mail exchange between B. Choslovsky and M. Chestovich/R. Wehrnyak re: automatic stay hearings (.10); review, respond to e-mails between B. Choslovsky and B. Bradley re: Knies motion to lift stay (.10); review letter to counsel for Riverside Refractories re: Motion for Relief from Automatic Stay (.10); conferences with D. Missner, B. Choslovsky re: automatic stay motions (.10). .40

05/12/02 M. Naughton Review e-mails relating to Motions to Lift Automatic Stay (.20). .20

05/13/02 W. Choslovsky Draft letter to Bryan Bradley, lawyer for Knies and Madden, regarding continuance of May 14 hearing (.3); draft letter to Tom Prindable, lawyer for Berndt, regarding continuance of May 14 hearing (.3); draft letter to Joe Cohen, lawyer for Walker, regarding continuance of May 14 hearing (.3); draft letter to Mary Massa, lawyer for Edwards and Griggs, regarding continuance of May 14 hearing (.3); prepare orders and exhibits for May 14 omnibus hearing (1.7); read 7.50

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 11

Edwards' brief in support of Lift Stay Motion and exhibits; summarize same (.8); draft and edit Stipulation to Lift Stay in Knies; cover letter to Bryan Bradley regarding same (.8); calls to and from Jerry Crotty regarding continuing Berndt Lift Stay Motion (.7); conference call with Jerry Crotty, Brian Bradley and Mary Massa regarding continuing Lift Stay hearings (.4); call to Robert Wine, counsel for Laverne Walker, regarding continuance for Lift Stay hearing (.2); draft letters to counsel for Lift Stay movants regarding continuance of May 14 hearing (8 letters) (1.7).

05/13/02 M. Naughton

Review Order from State Court in Berndt litigation (.10); review e-mail chain related to Automatic stay (.40); conferences with D. Missner, B. Choslovsky re: omnibus hearing, especially as to Motions to Lift Stay (.40); T/C with M. Chestovich re: Motions to Lift Stay (.10); review proposed letter to lift stay movants (.10).

1.10

05/13/02 M. Naughton

Review correspondence from B. Choslovsky to counsel for various personal injury claimants seeking stay relief (.10); T/C with J. Crotty (Berndt), B. Choslovsky re: continuance of hearing tomorrow (.20).

.30

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 12

| | | | |
|----------|---------------|---|------|
| 05/14/02 | W. Choslovsky | Read Berndt reply brief in support of Lift Stay Motion and Durkin Affidavit; summarize same (.4); draft and send letters to lift stay movants regarding entry of order at omnibus hearing (5 letters) (1.3). | 1.70 |
| 05/14/02 | M. Naughton | Review D. Missner e-mail re: personal injury claimants' motions to lift stay (.10); conference with B. Choslovsky re: answers to Wissinger, Joseph Behr and Riverside Refractories (.10). | .20 |
| 05/15/02 | W. Choslovsky | Call from Mickey Chestovich and Ron Werhnyak, NSC in-house counsel, regarding contesting Moore Lift Stay Motion | .30 |
| 05/15/02 | M. Naughton | Review e-mail chain relating to history of payments on self insured retentions (.10). | .10 |
| 05/16/02 | W. Choslovsky | Knies: E-mails to and from Christine Benley, third party insurer's lawyer, informing that stay voluntarily lifted (.3); read Committee's brief in support of Debtor's Omnibus Objection (.2); read Walker's Response to Debtor's Omnibus Objection (.3); calls to and from Dave Going, lawyer for Morelock, regarding May 28 hearing (.2); call to Jerry Crotty regarding Berndt Lift Stay and discovery of insurance information (.4). | 1.40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 13

| | | | |
|----------|---------------|---|------|
| 05/16/02 | M. Naughton | Review e-mails re: Knies litigation (.10); review e-mail as to West Virginia Workers' Compensation claims and conference with B. Choslovsky re: same (.20); conference with D. Missner re: potential resolutions of lift stay matters (.10). | .40 |
| 05/17/02 | W. Choslovsky | Read Griggs' Reply Brief (20 pages) and summarize same (.5); draft, edit and file Answer & Objection to Wissinger Motion to Lift Stay (1.3); draft, edit and file Answer & Objection to Moore Motion to Lift Stay (1.6); draft, edit and file Answer & Objection to Riverside Refractories Motion to Lift Stay (1.3); draft letter to Richard Baumberger, Wissinger's lawyer, regarding continuance of May 28 Lift Stay hearing (.3); calls, e-mails and faxes to and from M. Chestovich and M. Rowda at National Steel regarding Behr Lift Stay Motion and proper set-off amount (.3); calls and e-mails to Mickey Chestovich and NSC defense counsel to gather facts in Wissinger, Moore and Riverside Refractories Lift Stay cases (.7). | 6.00 |
| 05/17/02 | M. Naughton | Review e-mails from B. Choslovsky re: facts underlying personal injury claims (.20); review Motion to Lift Stay of Riverside Refractories and e-mail to B. Choslovsky re: same (.40); review Motion to Lift Stay of Charles Moore and review e-mail related to same (.20). | .80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 14

| | | | |
|----------|---------------|---|-----|
| 05/17/02 | M. Naughton | Review Motion for Relief from Stay of Joseph Behr and e-mails exchange, conferences with B. Choslovsky re: same (.30); review Motion for Relief from Stay of Charles Wissinger and e-mail to B. Choslovsky re: same (.20); conferences with B. Choslovsky re: Berndt motion (.10); conferences with B. Choslovsky re: answers to Motions to Lift Stay (.10). | .70 |
| 05/17/02 | M. Naughton | Review, finalize answers to motions to lift stay of Riverside Refractories, Wissinger, and Behr (.40). | .40 |
| 05/20/02 | W. Choslovsky | Draft response and agreed order to Behr Lift Stay Motion. | .80 |
| 05/20/02 | M. Naughton | Review e-mail from B. Choslovsky re: litigation expenses and effect on Motions for Relief from Stay (.10); review e-mail on Wissinger lift stay motion (.10); review correspondence on Wissinger Motion to Lift Stay (.10); conference with B. Choslovsky re: Riverside Refractories, Morelock (.10); T/C with Jerry Crotty, Tom Prindable re: Berndt Motion (.30). | .70 |
| 05/21/02 | W. Choslovsky | Coordinate lift stay strategy in Moore and Riverside cases with NSC's defense counsel, Ann Hatch. | .60 |
| 05/21/02 | W. Choslovsky | Calls from Jerry Crotty, Berndt's lawyer, regarding voluntarily lifting stay (.6). | .60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 15

| | | | |
|----------|---------------|--|------|
| 05/21/02 | M. Naughton | Review e-mails as to Riverside refractories (.10); e-mail to, conference with B. Choslovsky re: Berndt (.10); review e-mails re: Riverside Refractories Motion (.10). | .30 |
| 05/22/02 | W. Choslovsky | Calls and e-mails to and from Jerry Crotty, Berndt's bankruptcy lawyer, regarding continued Lift Stay Motion until June 18 and parameters for lifting stay (.5); call from Katherine Dedrick, Hartford's counsel, regarding pending Lift Stay motions and Berndt settlement; send pleadings to Ms. Dedrick (.3); calls and e-mails to and from counsel for Berndt, Moore and Riverside Refractories regarding continuation of lift stay hearings from May 28 until June 18, 2002. Also discussed parameters for voluntarily lifting stay (.8). | 1.60 |
| 05/22/02 | M. Naughton | Review e-mails related to Berndt motion (.10). | .10 |
| 05/23/02 | W. Choslovsky | Read National Union Lift Stay Order; calls to Mike Foran, Union's lawyer, regarding amending same; draft amended lift stay order; conference with Mark Berkoff and Mark Naughton regarding same. | 1.20 |
| 05/24/02 | W. Choslovsky | Read Burch Lift Stay Motion; calls to and from Burch's attorney, Joel Schechter, regarding re-noticing motion for June 18; confirmation letter to Mr. Schechter. | 1.20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 16

| | | | |
|----------|---------------|--|------|
| 05/24/02 | W. Choslovsky | Call from Ron Werhnyak regarding Berndt Lift Stay Motion and voluntarily lifting stay (:2); calls and e-mails to and from Mike Foran, National Union's lawyer, regarding entry of Amended Lift Stay Order; edit same (.7). | .90 |
| 05/24/02 | M. Naughton | Review e-mail from B. Choslovsky to J. DeFranco re: Grigg Motion (.10); conference, review e-mails re: National Union Fire Insurance (.10); review correspondence to counsel for Pat Burch re: Motion to Lift Stay (.10). | .30 |
| 05/24/02 | D. Missner | Telephone conferences with representatives from West Virginia re stay issues for pending workmen's compensation | .30 |
| 05/27/02 | W. Choslovsky | Prepare for May 28 omnibus hearing; review May 29 Omnibus Orders and Motions. | 1.80 |
| 05/28/02 | W. Choslovsky | Call from Jerry Crotty regarding Berndt Lift Stay Motion. | .20 |
| 05/28/02 | M. Naughton | Review Motion of Pat Burch (.10). | .10 |
| 05/29/02 | W. Choslovsky | Conference call with Lydia Kachigian and Mickey Chestovich to discuss voluntarily lifting Morelock stay; call from Ann Hatch, NSC's local counsel, regarding Moore and Morelock cases. | .60 |
| 05/29/02 | M. Naughton | Review Comerica Memorandum in Support of Request for Relief from Automatic Stay. | .10 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
 Invoice # 1273628

Page 17

| | | | |
|-------------|---------------|---|-------------|
| 05/30/02 | W. Choslovsky | Calls to/from Mike Franz, local counsel for Wissinger, regarding voluntarily lifting the stay. | .20 |
| 05/31/02 | W. Choslovsky | Conference call with Carrie Young, David Cooper and Mickey Chestovich regarding Heyrick Federal PI case in Toledo and applicability of stay (.7); read PSC Metal's Lift Stay Set-Off Motion and draft letter to Mike Rowda regarding same (.7). | 1.40 |
| 05/31/02 | M. Naughton | Review e-mails re: Berndt, other matters, strategy (.10). | .10 |
| Total Hours | | | 62.70 |
| Total Fees | | | \$17,862.50 |

T I M E K E E P E R S U M M A R Y

| TIMEKEEPER | TITLE | HOURS | RATE | FEES |
|---------------|-----------|-------|--------|-----------|
| ----- | ----- | ----- | ----- | ----- |
| D. Missner | Partner | .70 | 485.00 | 339.50 |
| M. Berkoff | Partner | 2.00 | 395.00 | 790.00 |
| M. Naughton | Partner | 11.00 | 385.00 | 4,235.00 |
| C. Mcmanus | Associate | .30 | 265.00 | 79.50 |
| W. Choslovsky | Associate | 48.70 | 255.00 | 12,418.50 |
| | | ===== | | ===== |
| TOTALS | | 62.70 | | 17,862.50 |

| | |
|------------------------------|--------------------|
| Total Fees and Disbursements | \$17,862.50 |
| Total Matter Current Balance | <u>\$17,862.50</u> |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283020

Matter Number: 306073-000004

Matter Name: Automatic Stay (Relief Actions)

For Legal Services Rendered Through June 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|---------------|---|--------------|
| 06/03/02 | W. Choslovsky | Behr: Letter from Tom Sanquist, Behr attorney, regarding entry of agreed order (0.2). Call from John Kujawski, attorney for Moore, regarding voluntarily lifting stay (0.2). Compile chart analyzing pending lift stay motions (1.8). | 2.20 |
| 06/03/02 | D. Missner | Review and analyze motions to lift stay (.40); prepare analysis of same (.30). | .70 |
| 06/05/02 | W. Choslovsky | Calls and faxes to and from Tom Sandquist, lawyer for Behr Iron, regarding set-off; draft stipulated set-off order (.8); compile detailed lift stay analysis chart for each pending lift stay motion (2.4). | 3.20 |
| 06/05/02 | M. Naughton | Conferences with B. Choslovsky re: Motions to Lift Stay noticed for hearing on June 18, preparing for same, settlement strategy as to same (.20). | .20 |
| 06/05/02 | D. Missner | Conference with Choslovsky re motions to lift stay re various actions; discuss facts & strategies re same | .50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283020

Page 2

| | | | |
|----------|---------------|---|------|
| 06/06/02 | W. Choslovsky | Calls to lift stay movants regarding conditions for voluntarily lifting stay (:7); edit lift stay summary chart (.4). | 1.10 |
| 06/07/02 | W. Choslovsky | Call from Ron Werhnyak regarding voluntarily lifting stay in Berndt (.2); read Mickey Chestovich's letter to Fred Pfenniger regarding imposition of stay in Koleck state court case (.2). | .40 |
| 06/07/02 | D. Missner | Review chart re lift stay motions; conference with Choslovsky re same | .30 |
| 06/10/02 | W. Choslovsky | Griggs: Read confidential status report prepared by Jim DeFranco, National Steel Corporation's local counsel (.3); call to Dave Levitt, Hartford's bankruptcy counsel, regarding Hartford's agreement to lift stay in Berndt. (.3). | .60 |
| 06/10/02 | M. Naughton | Conference with B. Choslovsky re: court hearing next week on Motions to Lift Stay, status (.10). | .10 |
| 06/11/02 | W. Choslovsky | Calls to Robert Wine, lawyer for Walker, regarding Lift Stay Motion (.4); call to Mary Massa to discuss Edwards and Griggs cases and stipulating to claim amount (.7); draft objection and answer to Pat Burch Lift Stay Motion; calls to local counsel for National Steel Corporation (Stan Bjurstrom) to confirm facts (3.3); draft letter to Robert Wine continuing Walker Lift Stay Motion (.2); conference call with Mark Berkoff and Lorenzo Mendizabal, Hartford's counsel, regarding Hartford's position on voluntarily lifting Berndt stay (.3). | 4.90 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283020

Page 3

| | | | |
|----------|---------------|---|------|
| 06/11/02 | M. Berkoff | Conference call with W. Choslovsky and Hartford's in-house counsel and claims personnel re: Berndt and Madden (.30); prepare for June 18 hearing (.60). | .90 |
| 06/11/02 | M. Naughton | Conference with B. Choslovsky re: hearing next week (.10). | .10 |
| 06/12/02 | W. Choslovsky | Call to Jerry Crutty, Berndt's lawyer, regarding June 18 hearing (.1); call to Jim Bumbaugh, Wissinger attorney, regarding June 18 hearing (.2); draft stipulated order to lift stay in Wissinger case and circulate same (.8). | 1.10 |
| 06/12/02 | W. Choslovsky | Call to Fabian Danitch, lawyer for Christianson in Minnesota, regarding voluntarily lifting the stay (.20); confirmation e-mail regarding same (.20). | .40 |
| 06/12/02 | M. Naughton | Review, analyze chart of motions up on 6-18 (.10); review various e-mails relating to outstanding motions (.10); review e-mail related to Wissinger motion (.10); conference with B. Choslovsky re: Tuesday's hearing (.10). | .40 |
| 06/13/02 | Scott Onak | Legal research re: case law obtained for W. Choslovsky. | .10 |
| 06/13/02 | W. Choslovsky | Call from Stan Bjurstrom, NSC's local counsel in Grigg and Burch, to confirm underlying facts and impact of worker's compensation insurance on contribution claims (.5); call to Joel Schechter regarding Burch Lift Stay Motion (.1); calls to lawyers of pending lift stay movants to discuss June 18 hearing (.7). | 1.30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2113356

National Steel Corporation
Invoice # 1283020

Page 4

| | | | |
|----------|---------------|--|------|
| 06/13/02 | M. Naughton | Conferences with B. Choslovsky re: hearing Tuesday (.30). | .30 |
| 06/13/02 | D. Missner | Conference with Choslovsky re facts & strategies regarding lift stay motions and status of same | .30 |
| 06/14/02 | W. Choslovsky | Calls and e-mails to Jim Bumbaugh, lawyer for Wissinger, regarding June 18 continuance (.3); calls to/from Mary Massa regarding continuing Grigg and Edwards Motions; draft letter to Ms. Massa regarding letters of credit (.7); conference with Mark Naughton to prepare for June 14 hearing (.6); calls and e-mails to/from Dave Levitt, Hartford's counsel, regarding June 14 hearings and lifting stay in Berndt; draft confirmation letter to Mr. Levitt regarding voluntarily lifting stay in Berndt and Madden (1.1); draft Mickey Chestovich detailed witness testimony outline for June 18 hearing; memorandum to Mr. Chestovich regarding same (2.2); call to Jim Stockberger regarding continuance of Riverside Refractories' Lift Stay Motion (.4). | 5.30 |
| 06/14/02 | M. Naughton | Conferences with B. Choslovsky re: automatic stay issues, including T/C with D. Levitt, and preparing for hearing Tuesday as to same (1.00); review e-mail, respond to same, re: Berndt/Madden litigation (.10). | 1.10 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283020

Page 5

| | | | |
|----------|---------------|--|------|
| 06/15/02 | W. Choslovsky | Read Burch state court order staying entire case and summarize same (.2); conference call with Mickey Chestovich to review witness testimony, prepare for June 18 hearing, and discuss pending lift stay motions (.9). | 1.10 |
| 06/17/02 | W. Choslovsky | E-mail to Fabian Danitch, lawyer for Christiansen, regarding National Steel Corporation's inability to lift stay (.2); calls/e-mails to/from Dave Levitt, Hartford's lawyer, Jerry Crotty, Berndt's lawyer, and client contacts regarding agreement to voluntarily lift stay; draft same and circulate (2.7); call to Richard Bendix regarding agreement to entry of PSC Metals set-off order (.2); calls/e-mails to/from Bryan Bradley, lawyer for Madden, regarding continuance of June 18 motion hearing and parameters for agreement (.6); call to USFG's lawyer, Tim Brink, to coordinate for June 18 hearing (.3). | 4.00 |
| 06/17/02 | M. Naughton | Conferences with B. Choslovsky re: automatic stay litigation, especially as to contribution matters (.30); review e-mail as to Berndt and Madden (.10); review, revise proposed stipulation as to Berndt (.20); conference with L. Inskeep re: jury trial right for personal injury claimants filing proofs of claim (.20). | .80 |
| 06/18/02 | W. Choslovsky | E-mails to Hartford lawyers, Dave Levitt and Katherine Dedrick and client contacts regarding voluntarily lifting stay in Madden (.40); calls to Bryan Bradley regarding same (.20). | .60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2113356

National Steel Corporation
Invoice # 1283020

Page 6

| | | | |
|----------|---------------|---|------|
| 06/18/02 | M. Naughton | Review, respond to e-mails re: Berndt/Madden motions (.10). | .10 |
| 06/19/02 | W. Choslovsky | E-mails to/from Mickey Chestovich regarding Hetrick state court case and extending stay; discuss same with Mark Naughton (.8); e-mail to Tom Sandquist informing Behr Lift Stay Motion entered (.1). | .90 |
| 06/19/02 | M. Naughton | Review, respond to e-mail from M. Chestovich relating to Hetrick litigation and conference with B. Choslovsky re: same (.40); review B. Choslovsky e-mail as to remaining motions to lift stay (.10). | .50 |
| 06/20/02 | W. Choslovsky | Detailed e-mail to NSC's local defense counsel briefing them on June 18 hearing and effect of Judge Squires' lift stay rulings (.4); call from Jerry Crotty, Berndt's lawyer, regarding drafting settlement agreement (.2). | .60 |
| 06/20/02 | M. Naughton | Review e-mails as to status of automatic stay litigation, strategy related thereto and conference with B. Choslovsky re: same (.30); T./C with R. Werhnyak re: Bobbi McDonald claim (.40); T/C with D. Going re: Riverside Refractories' motion (.20); work on, revise order for Charles Grigg (.40). | 1.30 |
| 06/21/02 | W. Choslovsky | E-mail to Lydia Khagian regarding Burch & Moorelock workers compensation payments (.2); call to Joel Schecter, Burch's lawyer, regarding Burch's workers compensation payments (.2); | .60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283020

Page 7

e-mails to/from Mickey Chestovich
and Ms. Khagian regarding
contribution lift stay motions
(.2).

06/24/02 W. Choslovsky Calls from Jerry Crotty, lawyer
for Berndt, regarding executing
settlement (0.3). Review and edit
draft order denying lift stay
motions prepared by Mark Naughton
(0.6). .90

06/24/02 M. Naughton Review e-mails relating to Burch
and Riverside Refractories (.10). .10

06/26/02 W. Choslovsky Conference call with Mickey
Chestovich and local Toledo
counsel regarding Oberweis state
court case (.60); e-mail to Toledo
counsel regarding Oberweis case
(.20). .80

06/26/02 M. Naughton Review transcript of hearing on
automatic stay motion (.30);
revise order re: Grigg (.20);
draft letter to Grigg's counsel
(.10). .60

06/27/02 W. Choslovsky Calls and e-mails to/from Bryan
Bradley regarding Madden lift stay
motion (.4); e-mail to Jim
Bumbaugh, lawyer for Wissinger,
regarding voluntarily lifting stay
(.2); call from Joel Schecter,
Burch lawyer, regarding CNA policy
and status of stay motion (.2). .80

06/28/02 W. Choslovsky Calls/e-mails to/from Katherine
Dedrick, Hartford's lawyer, and
Jerry Crotty, Berndt's lawyer,
regarding entry of order to lift
stay (1.1). 1.10

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283020

Page 8

| | | | |
|----------|-------------|--|-------------|
| 06/28/02 | M. Naughton | Revise, circulate Order on Charles Grigg Motion (.10); Draft and revise Order on Riverside Refractories' Motion (.30); Draft letter to counsel for Riverside Refractories (.20); Review e-mail as to Order on Berndt Motion for Stay Relief Applying as to Berndt (.10); T/C with J. Crotty, K. Dedrick re: Berndt Order and e-mail to B. Choslovsky re: same (.20). | .90 |
| 06/28/02 | M. Naughton | Review Motion of Spectra Resources for Relief From Stay and e-mail re: same (.30). | .30 |
| | Total Hours | | 41.50 |
| | Total Fees | | \$11,988.50 |

TIMEKEEPER SUMMARY

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| D. Missner | Partner | 1.80 | 485.00 | 873.00 |
| M. Berkoff | Partner | .90 | 395.00 | 355.50 |
| M. Naughton | Partner | 6.80 | 385.00 | 2,618.00 |
| W. Choslovsky | Associate | 31.90 | 255.00 | 8,134.50 |
| Scott Onak | Librarian | .10 | 75.00 | 7.50 |
| | | ===== | | ===== |
| TOTALS | | 41.50 | | 11,988.50 |

Total Fees and Disbursements \$11,988.50

Total Matter Current Balance \$11,988.50

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

August 23, 2002
Invoice # 1293349

Matter Number: 306073-000004

Matter Name: Automatic Stay (Relief Actions)

For Legal Services Rendered Through July 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|---------------|---|--------------|
| 07/01/02 | W. Choslovsky | Calls from Jerry Crotty, lawyer for Berndt, regarding executing stay stipulation; edit same (.9); call from Ron Werhnyak, General Counsel, regarding Spectra Lift Stay Motion; draft memorandum regarding same (.8). | 1.70 |
| 07/01/02 | M. Naughton | Review proposed stipulation with C. Berndt and conference with B. Choslovsky re: same (.40). | .40 |
| 07/08/02 | W. Choslovsky | E-mail to Mickey Chestovich regarding application of stay to human resource claims (.3); calls to lift stay movants regarding July 16 hearing (.6); call from Bob Wine, lawyer for Laverne Walker regarding July 18 lift stay hearing (.4); e-mail to Mickey Chestovich and Mark Naughton regarding resolving pending lift stay motions (.2). | 1.50 |
| 07/08/02 | M. Naughton | Review e-mails relating to Human Resource Type Automatic Stay issues (.10); receipt of entered order for Carol Berndt and memo to N. Taylor re: distribution of same (.10); review, respond to e-mail relating to Laverne Walker (.10). | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293349

Page 2

| | | | |
|----------|---------------|---|------|
| 07/09/02 | W. Choslovsky | Research regarding application of automatic stay to city building permit requirements; calls and e-mails to/from Alan DeGraw, National Steel Corporation in-house counsel, regarding same; draft memorandum regarding same. | 2.60 |
| 07/10/02 | W. Choslovsky | Calls to/from David Zinn, National Steel Corporation's outside defense counsel, regarding Spectra Motion to Lift Stay (.5); detailed e-mail to Mark Naughton summarizing Spectra Motion to Lift Stay and identifying issues (.3); calls to/from John Kujawski, lawyer for Moore, regarding withdrawing July 16 lift stay motion (.6); calls from Bob Wine, counsel for Laverne Walker, regarding withdrawing lift stay motion (.4); case law research regarding retroactive annulment of stay and waiver of stay as it relates to Spectra's lift stay motion; memorandum regarding same (1.8); call from Nick Van Deven regarding Spectra's lift stay motion (.2); call to Joel Schechter regarding Burch lift stay motion (.1); call to Dave Levitt, Hartford's counsel, regarding Madden lift stay motion (.3). | 4.20 |
| 07/11/02 | W. Choslovsky | Call from Robert Wine, Walker's lawyer, regarding continuing July 16 hearing (.2); calls/e-mails to/from John Kujawski, Moore's lawyer, regarding July 16 hearing and applicability of workers compensation insurance policy; e-mail to Dave Crooks, National Steel Corporation's Marsh agent, regarding same (.9); conference | 1.80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293349

Page 3

call with Katherine Dedrick and Bryan Bradley regarding voluntarily lifting stay in Madden case (.4); calls to/from Nick Van Devan regarding Spectra lift stay motion (.3).

| | | | |
|----------|---------------|---|------|
| 07/12/02 | W. Choslovsky | Calls, e-mails and faxes to/from Nick Van Devan, lawyer for Spectra Resources, regarding July 16 hearing; draft and research response to Spectra's Motion to Lift Stay and Agreed Order (2.4); calls/e-mails to/from Jim Bumbaugh, Wissinger lawyer, regarding July 10 hearing (.2); calls to/from Joel Schechter, Burch's lawyer, regarding July 16 hearing (.2); call and letter from John Kujawski, Moore's lawyer, regarding July 16 hearing (.2); call from Brian Bradley, Madden lawyer, regarding July 16 hearing (.2).. | 3.20 |
| 07/12/02 | M. Naughton | Attention to spectra matter, including conferences with B. Choslovsky and review e-mails re: same (.20). | .20 |
| 07/15/02 | W. Choslovsky | Call to Jim Bumbaugh, Wissinger lawyer, regarding July 16 hearing; review Agreed Order (.3); calls to/from Mary Massa, lawyer for Edwards and Grigg, regarding entry of order denying stay motions (.2); calls and e-mails to/from Jim Stockberger and Dave Going, Riverside lawyers, regarding entry of order denying stay motions (.3); calls to/from Joel Schechter regarding Burch lift stay motion and entry of Order denying same (.2). | 1.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293349

Page 4

| | | | |
|----------|-----------------|---|-----|
| 07/15/02 | W. Choslovsky | Calls and faxes from Katherine Dedrick, Counsel for Hartford, regarding July 16 hearing and Madden lift stay case (.4); calls from Jeff Chadwick, Counsel for USFG, regarding July 16 hearing and Wissinger lift stay motion (.2). | .60 |
| 07/15/02 | M. Naughton | Review various e-mails, correspondence relating to personal injury claims (.20); conferences with B. Choslovsky re: Grigg and Riverside Refractories Orders, and status of other personal injury matters (.20). | .40 |
| 07/16/02 | S. Christenholz | Reviewed motion of IHM for relief from the automatic stay (.20). | .20 |
| 07/17/02 | W. Choslovsky | Call Dennis McPhee at Seaway Transporters with Mark Naughton to discuss July 16 hearing and approval of Motion to Reject Contract (.2); calls to various National Steel Corporation contracts to determine and confirm existence of third party insurance for Walker state court case (.7). | .90 |
| 07/17/02 | M. Naughton | E-mail exchange with W. Choslovsky re: Laverne Walker claim (.10). | .10 |
| 07/18/02 | W. Choslovsky | E-mails to Steven Christenholz regarding impact of stay on licensing fees. | .40 |
| 07/22/02 | W. Choslovsky | E-mails to/from Steve Christenholz regarding IHM's Motion to Lift Stay. | .20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293349

Page 5

| | | | |
|----------|-----------------|---|-----|
| 07/22/02 | S. Christenholz | Reviewed motion of IHM for relief from the automatic stay (.20); emails regarding IHM's motion to modify the automatic stay (.30). | .50 |
| 07/23/02 | W. Choslovsky | Calls from/to Jerry Crotty, lawyer for Berndt, regarding scope of stay. | .30 |
| 07/25/02 | S. Christenholz | Phone conferences with J. Franceschi regarding IHM's motion to modify (.40); phone conference with Mike Moody regarding motion to modify (.30); phone conference with Franceschi regarding IMH (.10). | .80 |
| 07/26/02 | W. Choslovsky | Calls to/from counsel for lift stay movants regarding August 16 omnibus hearing date. | .80 |
| 07/26/02 | S. Christenholz | Emails regarding IHM motion (.30); reviewed letter from IHM's counsel with list of goods to be returned (.20). | .50 |
| 07/29/02 | W. Choslovsky | Fax from Bryan Bradley, lawyer for Madden plaintiffs, regarding August 16 hearing (.2); e-mails to/from Katherine Dedrick, lawyer for Hartford, regarding Order to Lift Stay in Madden. | .70 |
| 07/29/02 | S. Christenholz | Phone conference with John Franceschi regarding IHM Motion (.20). | .20 |
| 07/30/02 | S. Christenholz | Phone conferences with Franceschi regarding MTM (.40). | .40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293349

Page 6

| | | | |
|----------|-----------------|--|------------|
| 07/31/02 | S. Christenholz | Phone conferences with Mike Moody and John Franceschi regarding IHM motion (.60); drafted long email to Moody regarding same (.40); phone conference with Naughton regarding same (.10). | 1.10 |
| | Total Hours | | 25.00 |
| | Total Fees | | \$6,557.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| M. Naughton | Partner | 1.40 | 385.00 | 539.00 |
| S. Christenholz | Associate | 3.70 | 255.00 | 943.50 |
| W. Choslovsky | Associate | 19.90 | 255.00 | 5,074.50 |
| | | ===== | | ===== |
| TOTALS | | 25.00 | | 6,557.00 |

Total Fees and Disbursements \$6,557.00

Total Matter Current Balance \$6,557.00

EXHIBIT 3

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

April 25, 2002
Invoice # 1255013

Matter Number: 306073-000005

Matter Name: Business Operations

For Legal Services Rendered Through March 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|---|--------------|
| 03/06/02 | M. Naughton | Conferences with S. Christenholz re: operational issues related to shippers, etc. (.20); T/C with representative of American Express (.20); T/C with representative of Dunn & Bradstreet (.10); review letter agreement relating to Swap Agreement (.20). | .70 |
| 03/06/02 | M. Naughton | Review e-mail from AmEx and respond to same (.20). | .20 |
| 03/07/02 | D. Missner | Telephone conferences with creditors re business matters, equipment lessors and creditors re adequate protection issues (1.10); coordinate with Christenholz on business problems at company (.50); conversations with Berkoff re same (.20). | 1.80 |
| 03/08/02 | S. Christenholz | Reviewed notes and documents from company (.60); phone conference with Berkoff regarding open issues (.40). | 1.00 |
| 03/11/02 | D. Missner | Telephone conferences with various attorneys and creditors re variety of DIP issues (1.20); conference with Christenholz re DIP problems (.30); lengthy telephone calls with counsel and client re AG | 2.30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255013

Page 2

Industries (.80).

| | | | |
|----------|-------------|---|------|
| 03/12/02 | M. Naughton | T/Cs with Kurt Carlson re: accounts at Comerica Bank (.20); T/C with S. Ory re: same, and factual investigation of same (.20); T/C with T. Frentz (counsel for Rudd Company) re: equipment lease (.10). | .50 |
| 03/12/02 | D. Missner | Continue to work on various DIP emergency matters, incl. Minnesota Dept. of Insurance self insurance issues for workmen's compensation (1.70); telephone conferences with counsel for surety bond company (.40); work on issues related to miscellaneous litigation and other emergency matters (1.20). | 3.30 |
| 03/13/02 | M. Naughton | T/C Kurt Carlson (Comerica Bank) re: status of accounts, closing accounts, etc. (.10); review memos on surety bonds, letters of credit, etc. (.20); review letter from K. Carlson re: Comerica Bank accounts (.10). | .40 |
| 03/13/02 | D. Missner | Work all day on DIP problems: conference call with McDonough and Thomas re variety of DIP problems; work on self insurance and workmen's compensation issues; email and correspondence to client; meeting with counsel to St. Paul re bond revocation (4.80); review AM reclamation claims (1.50) | 6.30 |
| 03/14/02 | M. Naughton | Draft fax memo to S. Thomas re: Comerica bank issues (.10); review, analyze cash management order relating to Comerica's proposed changes thereto (.30). | .40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255013

Page 3

| | | | |
|----------|---------------|---|------|
| 03/14/02 | D. Missner | Attention to continued DIP issues, including review of entire NKK situation; review 11 agreements with Dofasco in Canada and inter-office conference with Zazove and counsel to NKK re same; discuss other NKK matters with company representatives, such as monthly bills and contract to purchase equipment (2.60); conference with Christenholz re possessory lien issues, telephone conferences with company reps re surety bond matters, reclamation issues and issues regarding personal and real estate tax matters (2.30) | 4.90 |
| 03/15/02 | D. Missner | Telephone conferences with client re DIP issues | .50 |
| 03/19/02 | W. Choslovsky | Call from John Franceschi, NSC's in-house counsel in Michigan, regarding completion of roofing work contract. | .40 |
| 03/19/02 | W. Choslovsky | E-mails and calls to/from Milan Chestovich regarding aggregate union grievance amounts and review draft letter to union officials. | .50 |
| 03/19/02 | D. Missner | Attend to over 20 DIP matters; review correspondence; telephone conferences with creditors and company personnel. | 4.30 |
| 03/20/02 | M. Naughton | Review e-mail, respond to same re: roofing contractor at Michigan plant (.10); conference with S. Christenholz re: City of River Rouge water bill and lien rights, Michigan Steel set off rights, and | .90 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1255013

Page 4

tax issues (.70); conference with
W. Choslovsky re: roofing
contractor in Michigan (.10).

| | | | |
|----------|-------------|--|------|
| 03/20/02 | D. Missner | Telephone conferences with debtor and various parties re various crises and related matters, including shipping problems and reclamation issues. | 1.30 |
| 03/21/02 | D. Missner | Work on important DIP matters, including coal agreements and reclamation matters (1.40); respond to correspondence from debtor; telephone conferences and correspondence with Tim Pohl (.30); review and analyze real estate and personal property tax matters and utility emergencies (1.50); telephone conferences with counsel to creditors committee (.30). | 3.50 |
| 03/22/02 | D. Missner | Telephone conferences with client; review correspondence re DIP issues, including reclamation and contract matters | .90 |
| 03/24/02 | M. Naughton | Review draft letter, emails and other materials on TF Beck Company, Zug Island Roof Contract, and email to J. Francheschi re: same (.30); review correspondence relating to Minergy/Plat Action and email to John Moran re: same (.20); review emails relating to Union Gas Contract and rejection letter, and forward same to D. Gutfield to prepare rejection motion (.20). | .70 |
| 03/25/02 | D. Missner | Review correspondence (.20); telephone conferences with client re various DIP matters (.40). | .60 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1255013

Page 5

| | | | |
|----------|-------------|--|------|
| 03/26/02 | D. Missner | Telephone conferences with client and counsel to Premiere Coal re payment for shipment of coal | .60 |
| 03/26/02 | D. Missner | Work on NKK matters; review contracts (.50); several calls with Richard Smolev (.30); telephone conferences with client (.10); review correspondence (.10). | 1.00 |
| 03/26/02 | D. Missner | Telephone conferences with client re stipulation for AG Industries; correspondence to attorney | .30 |
| 03/26/02 | D. Missner | Telephone conferences with Jack Moran re various DIP issues and movement from premises (.30); conference with Christenholz (.10); telephone conferences with client re settlement of scrap supplier dispute (.50); conference with Naughton re same (.10). | 1.00 |
| 03/27/02 | M. Naughton | Review, respond to e-mail from J. Moran re: certain contract issues (.10); review e-mail from J. Franceschi re: roofing issue (.10); review e-mail re: set off issues, draft e-mail to D. Missner re: same (.10). | .30 |
| 03/27/02 | D. Missner | Work on NKK matters; telephone conferences with counsel to NKK re open matters; review Canadian counsel's view on issues; conference call with Naughton and Kirk Sobecki re same | 1.00 |
| 03/27/02 | D. Missner | Prepare correspondence re AG Industries matter regarding pre-petition matters; conference with client re same | .40 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1255013

Page 6

| | | | |
|----------|-------------|---|------|
| 03/27/02 | D. Missner | Telephone conferences and correspondence with client and creditors re various DIP problems, contract matters and the like (.70); telephone conference with Eric Kaup re St. Paul and workmens compensation issues (.30). | 1.00 |
| 03/28/02 | M. Naughton | Review, comment on e-mails relating to contract language, respond to same and memos to J. Moran re: same (.40); e-mail memo to J. Moran re: certain equipment leases and strategy related thereto (.30); T/C with K. Simon re: bankruptcy filing of Tinplate Holdings, an entity in which NSC holds equity and has claim (.10). | .80 |
| 03/28/02 | M. Naughton | T/C with Lessor of Livonia, Michigan re: proposed rejection, removal of personalty from site (.20); initial review materials on Tinplate Holdings (.50); draft memorandum to D. Missner et al. re: Tinplate Holdings (.20). | .90 |
| 03/28/02 | M. Naughton | Review Motion to Sell Assets related to Tinplate Holdings (.30). | .30 |
| 03/28/02 | D. Missner | Telephone conferences with Flexible Systems re payment of machine and with John Davis as to how to treat matter | .70 |
| 03/28/02 | D. Missner | Draft contract provisions; revise same (.40); review setoff issues and deal with other DIP problems (.40). | .80 |
| 03/29/02 | M. Naughton | Attention to Tinplate matters, including review of loan documents and court docket sheet (1.20). | 1.20 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1255013

Page 7

| | | | |
|-------------|------------|--|-------------|
| 03/29/02 | D. Missner | Telephone conference with creditor re machine purchase (Flexible Systems) | .20 |
| 03/29/02 | D. Missner | Review Tinplate Partners matter (Chap. 11 in Gary) and prepare correspondence to Alan Solow (.30); conference with Naughton on other DIP matters (.30) | .60 |
| Total Hours | | | 46.50 |
| Total Fees | | | \$21,385.50 |

TIMEKEEPER SUMMARY

| TIMEKEEPER | TITLE | HOURS | RATE | FEES |
|-----------------|-----------|-------|--------|-----------|
| D. Missner | Partner | 37.30 | 485.00 | 18,090.50 |
| M. Naughton | Partner | 7.30 | 385.00 | 2,810.50 |
| S. Christenholz | Associate | 1.00 | 255.00 | 255.00 |
| W. Choslovsky | Associate | .90 | 255.00 | 229.50 |
| TOTALS | | 46.50 | | 21,385.50 |

| | |
|------------------------------|--------------------|
| Total Fees and Disbursements | \$21,385.50 |
| Total Matter Current Balance | <u>\$21,385.50</u> |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

May 28, 2002
Invoice # 1265437

Matter Number: 306073-000005

Matter Name: Business Operations

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

Hours

| | | | |
|----------|-------------|---|-----|
| 04/01/02 | M. Naughton | Attention to Tinplate Holdings' matters including telephone conversation with K. Simon, e-mail to M. O'Neil (debtor's counsel) regarding same (.3). | .30 |
| 04/01/02 | D. Missner | Telephone conference with Zazove re NKK open issues, including financing matters | .30 |
| 04/02/02 | M. Naughton | Email exchange with D. Missner regarding Tinplate Holdings (.10). | .10 |
| 04/03/02 | D. Missner | Telephone conferences with company representatives re various DIP matters and problems | .50 |
| 04/03/02 | D. Missner | Telephone conference with client and Duban re reclamation matters and facts & strategies | .30 |
| 04/04/02 | D. Missner | Telephone conference with Eric Kaup re bond issues; correspondence and telephone conferences re various DIP matters. | .60 |
| 04/05/02 | D. Missner | Telephone conferences with parties, creditors and client re various DIP matters | .50 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1265437

Page 2

| | | | |
|----------|-------------|--|-----|
| 04/08/02 | M. Naughton | Review e-mail relating to Tinline Holdings Case (.10); review e-mails relating to Logan and Company, respond to same (.30). | .40 |
| 04/09/02 | M. Naughton | Review letter from S. Christenholz to Detroit and Canada Tunnel Corp. (.10). | .10 |
| 04/10/02 | M. Naughton | Review Tinline Pleadings (.10). | .10 |
| 04/11/02 | D. Missner | Prepare memo regarding status of all DIP matters | .30 |
| 04/15/02 | M. Naughton | Receipt of Order from Court in Tinline Holdings; review same and memo to N. Taylor re: same (.10); emails re: Logan and Company; telephone conference with J. Moran re: same (.20). | .30 |
| 04/20/02 | M. Naughton | Review Tinline Holdings' pleadings including Notice of Sale, Solicitation of Bids, Sales Procedures (.30). | .30 |
| 04/24/02 | M. Naughton | Telephone conference with J. Nelson (NSC) re: set off issues (.10); review and forward emails from J. Nelson re: set off issues with Mitsubishi and others (.20); conferences with M. Berkoff, including conference with J. Nelson re: set off issues (.30). | .60 |
| 04/25/02 | M. Naughton | Draft memorandum to R. Wehrnyak and M. Chestovich re: Tinline Holdings schedule (.20). | .20 |
| 04/26/02 | M. Naughton | Telephone conference with F. Santucci (TriOrient) re: letter agreement as to the ownership of inventory being processed (.20). | .20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265437

Page 3

| | | | |
|----------|-------------|--|------|
| 04/26/02 | D. Missner | Conference with Naughton re facts & strategies re Illinois Power matter and court strategy - | .20 |
| 04/26/02 | C. Mcmanus | Conference with Berkoff re: set off issues. | .20 |
| 04/28/02 | M. Naughton | Review email from Mr. Santucci at TriOrient and forward same to R. Wehrnyak (.20); review email from S. Christenholz related to Weirton Steel and respond to same (.20); review email relating to Norfolk Southern settlement, response to same and forward same (.20). | .60 |
| 04/29/02 | M. Berkoff | Review set-off files (.30); office conference with C. McManus (.10); conference call with C. McManus and R. Werhnyak to discuss pending asserted set-offs (.40). | .80 |
| 04/29/02 | M. Berkoff | Review Miner's liens received from R. Werhnyak; discuss same with S. Christenholz (.40). | .40 |
| 04/29/02 | M. Naughton | Work on set off issues for Millennium, Toyota, including form of letter, e-mail to Ron Wehrnyak and e-mails to C. McManus, M. Berkoff (.70); e-mail to M. Springfield re: National Materials set off claim and review file re: same (.20); e-mail to C. McManus re: EES Coke Contract (.10); conference with M. Berkoff, C. McManus re: set off disputes (.20); T/C with M. Springfield re: National Material set off and attention to same (.20). | 1.40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265437

Page 4

| | | | |
|----------|-------------|---|------|
| 04/29/02 | C. Mcmanus | Reviewed Naughton's materials re: various proposed setoffs (.8); conference with same re: same (.2); conference call with Berkoff and Werhnyak re: same (.4). | 1.40 |
| 04/30/02 | M. Berkoff | Office conference with C. McManus re: setoffs (.20); teleconference with Fabian Danitch re: personal injury case pending in St. Paul (.30); review miscellaneous correspondence from creditors (.40); correspondence to R. Wujtowicz at Ernst & Young (.20). | 1.10 |
| 04/30/02 | M. Naughton | Review e-mails on Weirton Steel's interest in purchasing assets (.10); conference with B. Choslovsky re: contract with Cognex (.20); T/C with T. Pohl re: Weirton Steel, TriOrient Slab Processing (.10); attention to Tri Orient matters (.10); review correspondence relating to ISM security services (.10); conferences with, e-mails to C. McManus re: set off issues, EES Coke contract (.10); T/C with M. Chestovich re: Weirton Steel, Triorient (.10). | .80 |
| 04/30/02 | D. Missner | Telephone conference with attorney for Norfolk Southern re agreement to compromise | .30 |
| 04/30/02 | C. Mcmanus | Reviewed more setoff materials re: Toyota and Millenium (.8); telephone conference with client re: same (.3); reviewed client's letters to same entities (.2); reviewed Naughton's emails re: National Materials (.2). | 1.50 |

Total Hours

13.80

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265437

Page 5

Total Fees

\$5,264.00

T I M E K E E P E R S U M M A R Y

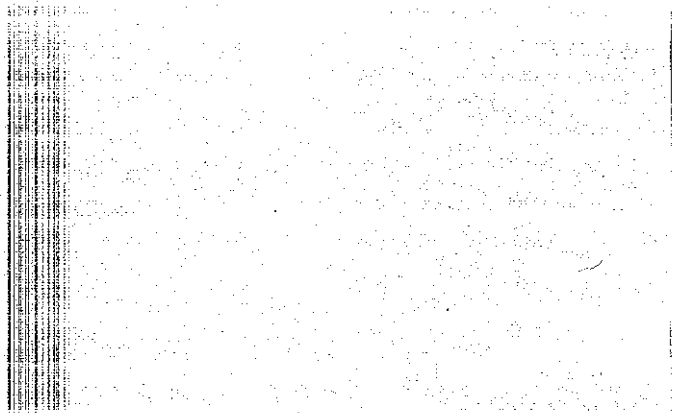
| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| ----- | ----- | ----- | ----- | ----- |
| D. Missner | Partner | 3.00 | 485.00 | 1,455.00 |
| M. Berkoff | Partner | 2.30 | 395.00 | 908.50 |
| M. Naughton | Partner | 5.40 | 385.00 | 2,079.00 |
| C. Mcmanus | Associate | 3.10 | 265.00 | 821.50 |
| | | ===== | | ===== |
| TOTALS | | 13.80 | | 5,264.00 |

Total Fees and Disbursements

\$5,264.00

Total Matter Current Balance

\$5,264.00



Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 18

Matter Number: 306073-000005

Matter Name: Business Operations

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|---------------|---|--------------|
| 05/01/02 | W. Choslovsky | E-mails to and from John Francheschi regarding Cognex contract (.4); call from Mickey Chestovich and Ed Repking regarding Shannahan Crane (.2); Cognex: Review purchase orders sent by John Francheschi (.2). | .80 |
| 05/01/02 | M. Berkoff | Correspondence to Bob W. at Ernst & Young re: schedules (.10); teleconference with Bob W. (.20); field calls from creditors (.60); review emails and correspondence (.40). | 1.30 |
| 05/01/02 | M. Naughton | Review email from B. Choslovsky to J. Francheschi relating to Cognex contract (.10). | .10 |
| 05/01/02 | D. Missner | Prepare correspondence re Norfolk Southern compromise of controversy | .50 |
| 05/01/02 | C. Mcmanus | Several telephone conferences with Jim Nelson on setoffs (.8); wrote email to attorney for Toyota and Millennium's attorney re: same (.1); brief conference with Berkoff re: status (.1). | 1.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 19

| | | | |
|----------|---------------|--|------|
| 05/02/02 | W. Choslovsky | Return calls and send e-mail to Jay Kennedy at Kroger, Gardis & Regas regarding designating Combined Transport and Maverick Transportation as "critical vendors." | .50 |
| 05/02/02 | M. Berkoff | Teleconferences with K. Sobecki re: Mitsui (.30); teleconference with R. Werhnyak (.30); review correspondence and emails (.70). Also, office conference with T. Pohl re: status and allocation of responsibilities (.50). | 1.80 |
| 05/02/02 | M. Naughton | Telephone conferences with M. O'Neil (Debtor's Counsel) re: Tinline Holdings bankruptcy case (.20); draft email to R. Wehrnyak, M. Chestovich re: Tinline Holdings matter (.10); review, respond to emails on Tinline Holdings (.10); telephone conferences with M. Chestovich, L. Cox re: Weirton Steel, TriOrient (.10). | .50 |
| 05/02/02 | D. Missner | Re: Dofasco -- review agreements and correspondence; conference call with Pohl and Smolev re notice to be given and interpretation of Dofasco agreement | .70 |
| 05/02/02 | D. Missner | Telephone conference with client re Norfolk Southern proposal to Creditors Committee | .20 |
| 05/02/02 | C. Mcmanus | Reviewed draft stipulation of set off from Toyota/Millennium counsel (.4); exchanged emails/voice mails with clients re: same (.3); wrote email response to Toyota attorney re: stipulation (.2). | .90 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 20

| | | | |
|----------|---------------|--|------|
| 05/03/02 | W. Choslovsky | Calls and e-mails to and from John Francheschi at National Steel Corporation and Michael Steir at Cognex regarding purchase of Cognex machine. | .50 |
| 05/03/02 | M. Berkoff | Office conference with C. McManus re: set-off issues (.30). | .30 |
| 05/03/02 | C. Mcmanus | Telephone conference with Toyota attorney re: setoff issues (.3); telephone conference with client re: same (.3); telephone conference with client re: Maraveny setoff (.1); conference with Berkoff re: Mitsui setoff and wrote email to Mitsui re: same (.3); reviewed file re: same (.4). | 1.40 |
| 05/05/02 | M. Naughton | Review proposed Slab Conversion Agreement for Weirton Steel (.10). | .10 |
| 05/06/02 | W. Choslovsky | Cognex: Calls to and from Mike Steir and John Francheschi regarding new machine (.5); review draft stipulation sent by Mike Steir; forward same to John Francheschi (.4). | .90 |
| 05/06/02 | M. Berkoff | Office conferences with C. McManus re: set-off issues (.40); office conference with M. Naughton re: same (.30); review and edit proposed stipulation (.20); review emails (.90). | 1.80 |
| 05/06/02 | M. Naughton | T/C with Mr. Santucci, Mr. Weiner re: TriOrient Slab Production, and review e-mails related to same (.30); review e-mail related to purchase of Cognex Machine (.10). | .40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 21

| | | | |
|----------|---------------|---|------|
| 05/06/02 | D. Missner | Telephone conference with Claudia Springer re surety bond issues with St. Paul; review proposed amendment from Sebastian | .40 |
| 05/06/02 | D. Missner | Prepare letter to Cave re coal contract | .20 |
| 05/06/02 | C. Mcmanus | Reviewed e-mails regarding Mitsui setoff (0.3); reviewed model motion to lift stay for setoff (0.4); telephone conference with Mitsui attorney regarding same (0.3). | 1.00 |
| 05/06/02 | C. Mcmanus | Telephone conference with Nelson regarding various setoff matters (0.3); exchanged e-mails with Mitsui attorney regarding stipulation/motion for setoff (0.2); worked on draft stipulation regarding same (0.7); conference with Berkoff regarding same (0.2); research regarding setoff under rule 4001(d) (0.5). | 1.90 |
| 05/07/02 | W. Choslovsky | Cognex: E-mails and faxes to and from John Francheschi regarding purchase and negotiation of new machinery (.4); Cognex: E-mails and calls to and from Mike Steir, Cognex V.P., regarding purchase and negotiation of new machinery (.6); Shannahan Crane: E-mails to and from Mickey Chestovich regarding delivery and call to Rob Breidenbach, Shannahan's lawyer, to discuss purchase and payment (.7); Cognex: E-mails to and from John Davis regarding purchase and terms of new machine (.3). | 2.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 22

| | | | |
|----------|-------------|---|------|
| 05/07/02 | M. Berkoff | Review and edit proposed stipulation with Mitsui to allow setoff; discuss same with C. McManus. | .80 |
| 05/07/02 | M. Naughton | Review order re: Tinsplate Holdings and e-mail debtor's counsel re: same (.20); review correspondence from counsel for Tri City Regional Port District, forward same to client (.20); review e-mail from C. Springer re: surety bonds (.10); review correspondence from A. Guon re: National Materials and forward same to M. Springfield with memo (.20); draft e-mail to S. Christenholz re: City of River Rouge (.10); review e-mail from R. Foley (assistant controller) re: payments to Group Health Plan for Granite City Employees, e-mail R. Foley re: same and draft proposed e-mail to counsel re: same (.40); conferences with S. Christenholz re: City of River Rouge (.50); conferences with C. McManus re: set off issues, Comerica motion (.20). | 1.90 |
| 05/07/02 | M. Naughton | Review letter from counsel for city of River Rouge re: adequate assurance, etc. (.20). | .20 |
| 05/07/02 | C. Mcmanus | Exchanged e-mails with Mitsui regarding setoff (0.2); exchanged e-mails with clients regarding same (0.2); worked on motion for approval of agreement to lift stay for setoff (1.1); conference with | 2.50 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 23

Berkoff regarding same (0.2);
reviewed and revised stipulation
to incorporate Berkoff's comments
(0.8).

| | | | |
|----------|---------------|---|------|
| 05/07/02 | C. Mcmanus | Conference with Naughton regarding Comerica motion regarding true lease (0.2); conference with Berkoff regarding setoffs (0.2). | .40 |
| 05/08/02 | M. Naughton | Review e-mails from Debtor's counsel in Tinline re: auction, from M. Chestovich re: same and respond to same (.30); review e-mail from M. Chestovich re: Tri City Regional Port (.10); e-mail exchange relating to TriOrient (.20); T/Cs with R. Wehrnyak, L. Cox re: Tri Orient (.40); T/Cs with L. Cox, F. Santucci re: Tri Orient (.10). | 1.10 |
| 05/08/02 | M. Naughton | Review letter on Tinline Holdings auction (.10). | .10 |
| 05/08/02 | C. Mcmanus | Reviewed new motion to lift stay to setoff by Behr (0.3); wrote e-mails to clients regarding various setoff issues (0.3); telephone conference with client regarding Mitsui setoff (0.2); revised motion for approval of setoff (0.4). | 1.20 |
| 05/09/02 | W. Choslovsky | Cognex: Calls/e-mails to and from John Francheschi and John Davis regarding purchase of second machine. | .40 |
| 05/09/02 | D. Missner | Telephone conference with Smolev re NKK matters as it relates to Dofosco | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 24

| | | | |
|----------|---------------|---|------|
| 05/09/02 | C. Mcmanus | Exchanged numerous e-mails with attorneys and clients regarding setoff issues (0.9); began work on response regarding Comerica true lease-disguised financing motion (1.8); revised setoff stipulation to conform to new agreement with another customer (0.7). | 3.40 |
| 05/10/02 | W. Choslovsky | E-mails and calls to and from John Francheschi and John Davis regarding Cognex contract. | .40 |
| 05/10/02 | M. Berkoff | Office conference with C. McManus re: setoffs (.10); review emails (.40); teleconferences from creditors and/or their counsel (.70). Also, office conference with G. Plumb re: covering certain matters (.20). | 1.40 |
| 05/10/02 | M. Naughton | E-mail exchange with B. McDonough on TriOrient (.10); review e-mail from J. Malstrom re: Cinergy Trading (.10). | .20 |
| 05/10/02 | D. Missner | Prepare and review emails re NKK and Dofosco situation | .30 |
| 05/10/02 | C. Mcmanus | Telephone conferences with clients regarding setoff issues (0.8); exchanged e-mails with same regarding same (0.5); reviewed customer's revisions to proposed stipulations regarding same and wrote e-mail responses back (0.8); revised stipulations to include same comments and client's updated setoff numbers (1.2). | 3.30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 25

| | | | |
|----------|---------------|--|------|
| 05/10/02 | C. Mcmanus | Reviewed Naughton's comments to response regarding Comerica true lease/financing agreement motion. | .20 |
| 05/10/02 | C. Mcmanus | Conference with Berkoff regarding setoffs and Lazard indemnification issues. | .20 |
| 05/11/02 | M. Berkoff | Prepare for 5/13 Board meeting at company. | 1.70 |
| 05/12/02 | M. Berkoff | Review and edit draft stipulations proposing setoffs (.30); review and edit draft motion re: same (.40); review emails (.20). | .90 |
| 05/12/02 | C. Mcmanus | Exchanged e-mails with Naughton and Berkoff regarding setoff issues. | .10 |
| 05/13/02 | W. Choslovsky | Cognex: Call from John Davis regarding purchase of machine (.2); letter from Rob Breidenbach regarding Shannahan Crane; forward same to Mickey Chestovich; read financial orders to determine capital expenditure budget (.7). | .90 |
| 05/13/02 | M. Berkoff | Attend Board meeting in Mishawaka (8.40). | 8.40 |
| 05/13/02 | M. Naughton | Review e-mail and attachment from TriOrient, and circulate same to client (.30); e-mail M. O'Neill re: Tinline Holdings (.10); T/Cs with J. Malstrom re: Cinergy proposal (.30); T/Cs with B. Ackerly re: same (.20); review, respond to e-mails from client, TriOrient re: TriOrient Agreement (.20). | 1.10 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 26

| | | | |
|----------|-------------|---|------|
| 05/13/02 | M. Naughton | Review, revise proposed agreement with Tri Orient (.30); revise proposed City of River Rouge agreement (.20); review proposed opinion of counsel for Tri Orient (.10). | .60 |
| 05/13/02 | C. Mcmanus | Worked on several more stipulations and motions re: setoff and automatic stay for various customers. | 1.60 |
| 05/13/02 | C. Mcmanus | Reviewed and revised stipulations re: setoff/stay to include Mark A. Berkoff and customers' comments (1.0); exchanged emails with clients and customers re: same (.4); began drafting stipulation for setoff/stay re: Mid-Continental Coke & Coal (.7); telephone conferences with clients re: all of the above (.8). | 2.90 |
| 05/13/02 | C. Mcmanus | Telephone conferences with attorneys for customers re: setoff (.9); reviewed email re: Olympic Steel situation and telephone conference with client re: same (.5). | 1.40 |
| 05/14/02 | M. Berkoff | Conference call with R. Werhnyak and H. Mays re: Hannah Mines (.20); follow-up teleconference with H. Mays (.20); teleconference with Bill McDonough re: same (.10); teleconference from Mickey C. re: slab processing (.10); review correspondence (.40); return calls to creditors/vendors (.60). | 1.60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 27

| | | | |
|----------|-------------|--|------|
| 05/14/02 | M. Naughton | Draft e-mail to Tri Orient counsel and business people re: status of transaction (.20); T/C with P. Wiener, F. Santucci re: status of transaction (.20); draft e-mails to R. Krasnow, C. Springer re: TriOrient (.40); T/Cs with M. Chestovich, L. Cox re: TriOrient matter (.10); conferences with C. McManus re: set off issues (.10). | 1.00 |
| 05/14/02 | M. Naughton | Review e-mail from counsel for Rudd Equipment re: monthly payment and forward same to clients. | .10 |
| 05/14/02 | D. Missner | Attend meeting at Skadden with McDonough and Sobecki re various personal injury cases and best way for estate to handle personal injury claims | 1.00 |
| 05/14/02 | C. Mcmanus | Telephone conferences with attorneys for customers re: stipulations for setoffs/stay (.6); telephone conference with client re: MBCI and Mitsui setoffs (.3); exchanged emails with customers re: changes to stipulations (.8); reviewed previous emails from client re: Toyota and Mid Continent setoff issues (.8). | 2.50 |
| 05/15/02 | M. Berkoff | Teleconference with Attorney Jury (Steelworkers Union) (.20); discuss issues with T. Pohl (.10). Also, office conference with D. Missner re: St. Paul bond issue (.20); review emails and correspondence (.80). | 1.30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 28

| | | | |
|----------|-------------|--|------|
| 05/15/02 | D. Missner | Conference with Dan Zazove re NKK and Dofosco issues regarding purchase of interest | .30 |
| 05/15/02 | C. Mcmanus | Conference call with MBCI and client re: setoff issues (.3); telephone conference with client re: same, Toyota and Mid-Continent setoff issues (.3); reviewed emails from attorney for Mid-Continent re: setoff (.3); revised Mitsui stipulation per Mitsui's changes (.3). | 1.20 |
| 05/16/02 | M. Naughton | Review faxes, redrafts of TriOrient Agreement and otherwise work on same, including T/Cs with M. Chestovich and F. Santucci (TriOrient) (1.20); draft letter to K. Carlson (Comerica's counsel) enclosing proof of insurance on collateral (.10); T/C with J. Ribbing re; Granite City Port Authority (.10); draft letter to C. Gettleman re: Granite City Port Authority (.10). | 1.50 |
| 05/16/02 | M. Naughton | Review, respond to S. Thomas e-mail re: River Rouge payments and T/C with S. Thomas re: same (.20); review e-mail re: Rudd Equipment and forward same to Bill factor (.10); review, respond to e-mail from Bill Choslovsky regarding gas contracts (.20); review offer from Comerica re: lease payments and fax same to client (.30). | .80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 29

| | | | |
|----------|------------|--|------|
| 05/16/02 | D. Missner | Telephone conference with counsel to Norfolk Southern and client; prepare letter re ordinary course transaction; telephone conference with Claudia Springer | .40 |
| 05/16/02 | C. Mcmanus | Telephone conference with Michigan Steel attorneys re: setoff stipulation (.2); reviewed emails re: same (.4); revised Mitsui, Mid-Continent and Michigan Steel motions to incorporate changes to setoff stipulations (.7). | 1.30 |
| 05/16/02 | C. Mcmanus | Many follow-up emails and phone calls to finalize as many setoff stipulation as possible (.8); two telephone conferences with client re: Mitsui stipulation (.3); exchanged emails with Mid-Continent attorney re: setoff and revised stipulation per same (.6); exchanged emails with Mitsui attorney re: final version of Mitsui stipulation (.3). | 2.00 |
| 05/17/02 | M. Berkoff | Teleconference with H. Mays to discuss Isabella Mines (.40); conference call with H. Mays, Brandon re: Isabella Mines situation (.50); office conference with M. Naughton to go over all pending matters, allocation of responsibilities, strategy decisions and May 28 court (1.30). | 2.20 |
| 05/17/02 | M. Berkoff | Teleconference from D. Zazove (.10); teleconference with T. Pohl (.10); teleconference from H. Mays re: Sloss (.50); teleconference from R. Werhnyak re: misc. issues (.20); teleconference with W. | 2.10 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 30

McDonough re: misc. issues
including group health plan (.10);
field calls from creditors (.60);
review emails/correspondence (.50).

05/17/02 M. Naughton Review e-mail from B. Choslovsky .80
to J. Malstrom relating to
standard contract for purchases of
natural gas (.10); review, respond
to e-mails from F. Santucci re:
TriOrient (.10); draft Order
Authorizing Rejection of Cinergy
Contract (.30); work on Agreed
Order Relating to Motion to Reject
Cinergy Contract and Cinergy
Motion for Adequate Assurance
(.30).

05/17/02 C. Mcmanus Several telephone conferences with 3.30
client re: amounts for setoff in
various stipulations (.9);
prepared same and motions for
filing (1.1); telephone
conferences with attorneys for
customers re: setoff amounts (.5);
conferences with Mark P. Naughton
and Mark A. Berkoff re: Mitsui
claim (.3); reviewed emails from
Toyota/Millennium attorney re:
setoff stipulations (.5).

05/17/02 C. Mcmanus Reviewed first-day order re: .80
pre-petition customer programs and
warranty claims and exchanged
emails with Toyota attorney re:
same (.4); telephone conference
with client re: same (.2);
conference with Mark A. Berkoff
re: sale of Texas real estate (.2).

05/18/02 M. Berkoff Review numerous emails. .50

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 31

| | | | |
|----------|---------------|--|------|
| 05/20/02 | M. Berkoff | Prepare for conference call (.20) and conference call with D. Gilbert, H. Mays, Lloyd Peoples, Esq. and others re: Sloss' amended contract with National Steel (.50); report on same to C. Springer (.10). | .80 |
| 05/20/02 | C. Mcmanus | Exchanged emails with client re: MBCI setoffs (.1); telephone conference with counsel for same re: order for warranty claims and customer programs (.1); reviewed emails re: Millenium setoff and revised stipulation re; same (.5). | .70 |
| 05/21/02 | W. Choslovsky | E-mails to and from John Francheschi, NSC's in-house counsel, regarding perfection of consignment goods, UCC Article 9 and consignment research. | .80 |
| 05/21/02 | D. Missner | Telephone conferences with Zazove and Pohl re Dofosco. | .50 |
| 05/21/02 | C. Mcmanus | Exchanged e-mails with Millenium attorney re: setoff stipulation and revised same (.6). | .60 |
| 05/22/02 | M. Berkoff | Review e-mails and correspondence for 3 day period (1.20); office conferences Steve Christenholz (.30) and Mark Naughton (.30) regarding new developments. | 1.80 |
| 05/22/02 | M. Naughton | Review, respond to e-mails from J. Fransechi and B. Choslovsky re: consignment inventory (.10); review, respond to e-mail from J. Moran re: slag contract (.40); review, draft e-mails re: Tinplate Holdings (.10). | .60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 32

| | | | |
|----------|------------|--|------|
| 05/22/02 | D. Missner | Telephone conference with Zazove re Dofasco issues; review letter from Smolev | .30 |
| 05/22/02 | C. Mcmanus | Exchanged e-mails with National Material's attorney re: stipulation for setoff. | .20 |
| 05/23/02 | D. Missner | Review Dofasco proposal joined by NKK | .10 |
| 05/23/02 | D. Missner | Telephone conference with Steve Thomas re zinc issue and setoff and court order to approve same | .20 |
| 05/23/02 | C. Mcmanus | Telephone conference with vendor re: claim and equipment. | .30 |
| 05/24/02 | C. Mcmanus | Conference with Berkoff and Naughton re: setoff stipulations, sale of Texas real estate and extension of exclusivity (.8); prepared stipulations and signatures for hearing (.4); wrote brief email to Berkoff re: status and other setoff matters (.2). | 1.40 |
| 05/24/02 | C. Mcmanus | Exchanged emails in response to Sitrick's questions about case. | .30 |
| 05/27/02 | C. Mcmanus | Exchanged emails with attorney for Michigan Steel re: stipulation and hearing. | .10 |
| 05/28/02 | D. Missner | Review correspondence re NKK and Dofasco issues | .30 |
| 05/28/02 | C. Mcmanus | Telephone conference with client re: status of setoffs (.2); communicated with attorneys for various customers re: hearing on setoff stipulations (.5). | .70 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 33

| | | | |
|----------|---------------|---|------|
| 05/29/02 | M. Naughton | Review Notice of Tinplate Holdings' Intention to Liquidate, e-mail to M. O'Neill re: same and draft fax to client re: same (.20); revise, send out memo re: Minnesota Taconite Tax and e-mail from G. Pearson re: same (.10); review letter from counsel interested in purchasing TinPlate assets and forward same to silent (.10). | .40 |
| 05/29/02 | C. Mcmanus | Reviewed correspondence from Marubeni re: setoff (.1); wrote emails to customers' attorneys re: same (.3). | .40 |
| 05/29/02 | C. Mcmanus | Conferences with Naughton, Berkoff and Simon re: motion to extend exclusivity (.4); reviewed some comments from same (.3). | .70 |
| 05/30/02 | W. Choslovsky | Read DIP Credit Agreement and draft letter to Rob Breiderbech, lawyer for Shannahan Crane, regarding Granite City Crane purchase. | .80 |
| 05/30/02 | J. Warner | Attend meeting with ADS counsel; prepare notes to draft letter to client summarizing meeting. | 2.25 |
| 05/30/02 | M. Berkoff | Office conference with M. Cohen, D. Gutfeld and others to discuss ADS/Roll & Hold situation (.50); follow-up office conference with D. Gutfeld (.10). | .60 |
| 05/30/02 | D. Missner | Correspondence with client re Norfolk deal; telephone conferences with attorney re real estate issue in Portage, Indiana | .40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
 Invoice # 1273628

Page 34

| | | | |
|----------|-------------|--|------|
| 05/30/02 | C. Mcmanus | Reviewed emails from client re: potential setoff agreement with Olympic (.2); wrote letter to Marubeni re: same and re: customer programs/warranty claims (.4); telephone conference with client re: Toyota, MCBI and Olympic setoffs (.3); telephone conference with National Materials attorney re: setoff and contract issues (.3). | 1.20 |
| 05/30/02 | C. Mcmanus | Reviewed customer programs/warranty claims pleadings re: potential issues vis-a-vis setoffs. | .60 |
| 05/31/02 | M. Naughton | Review proposed amendment to AES Energy Services (.20). | .20 |
| 05/31/02 | C. Mcmanus | Reviewed Millenium stipulation re: setoff (.2); reviewed correspondence from National Materials re: setoff (.3). | .50 |

Total Hours

99.55

Total Fees

\$32,642.00

TIMEKEEPER SUMMARY

| TIMEKEEPER | TITLE | HOURS | RATE | FEEs |
|---------------|--------------|-------|--------|-----------|
| ----- | ----- | ----- | ----- | ----- |
| D. Missner | Partner | 6.10 | 485.00 | 2,958.50 |
| M. Berkoff | Partner | 29.30 | 395.00 | 11,573.50 |
| M. Naughton | Partner | 11.70 | 385.00 | 4,504.50 |
| C. Mcmanus | Associate | 42.20 | 265.00 | 11,183.00 |
| W. Choslovsky | Associate | 8.00 | 255.00 | 2,040.00 |
| J. Warner | Summer Assoc | 2.25 | 170.00 | 382.50 |
| | | ===== | | ===== |
| TOTALS | | 99.55 | | 32,642.00 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 35

| | |
|------------------------------|--------------------|
| Total Fees and Disbursements | \$32,642.00 |
| Total Matter Current Balance | <u>\$32,642.00</u> |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283021

Matter Number: 306073-000005

Matter Name: Business Operations

For Legal Services Rendered Through June 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-------------|---|--------------|
| 06/03/02 | J. Warner | Draft memo to client (5.70); conference with Deb Gutfeld to get clarification on circumstances facing client due to Davenport, Iowa warehouse fire (.40). | 6.10 |
| 06/03/02 | M. Naughton | Review Motion re: Set Off from PSC Metals (.20). | .20 |
| 06/03/02 | M. Naughton | Review correspondence from J. Moran re: Kansas City Copy Machine Lease (.10); review correspondence re: Joseph Behr set off (.10). | .20 |
| 06/03/02 | D. Gutfeld | Meet with J. Warner re: ADS Memo and additional background information (.3); review initial draft (1.1). | 1.40 |
| 06/04/02 | J. Warner | Draft and edit memo concerning May 30th meeting (4.00); conference with Deb Gutfeld about factual/procedural background necessary for memo content (.30). | 4.30 |
| 06/04/02 | M. Naughton | Attention to Cinergy Order (.10); review Notice of Lien of Culver Roofing (.10); review e-mail re: Lease to Detroit Bulk (.10). | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283021

Page 2

| | | | |
|----------|-----------------|---|------|
| 06/04/02 | C. Mcmanus | Telephone conference with client re: Toyota and National materials setoffs (.3); worked on stipulation and motion for National Materials setoff (1.9); quick research re: citation for non-ordinary course transactions under 363(b)(1) (.80). | 3.00 |
| 06/04/02 | D. Gutfeld | Meet with J. Warner re: ADS memo (.4); revise ADS memo (1.6); conference with J. Warner re: revisions and additional facts (.6). | 2.60 |
| 06/05/02 | J. Warner | Draft and edit memo for client concerning May 30th meeting with ADS. | 3.40 |
| 06/05/02 | M. Naughton | Review fax re: mechanic's lien claim and forward same with cover memo to S. Christenholz (.20); e-mail to S. Christenholz re: Detroit Bulk and Storage lease (.10); review, respond to, forward e-mail as to EES Coke issue (.10); review e-mail as to AEP Energy and respond to J. Moran re: same (.20). | .60 |
| 06/05/02 | C. Mcmanus | Prepared adequate protection stipulations for submission to Judge (.3); reviewed client's emails re: Toyota and National Materials setoffs and revised same stipulations (1.0); telephone conference with National Materials attorney re: same (.3); telephone conference with client re: same (.3); reviewed email from Toyota attorney re: setoff stipulation (.1). | 2.00 |
| 06/06/02 | S. Christenholz | Office conference with MAB regarding status (.40). | .40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283021

Page 3

| | | | |
|----------|------------|---|------|
| 06/06/02 | M. Berkoff | Review and edit setoff motions for Millenium Steel and Toyota; discuss same with C. McManus (.30); review Jewell Coke Contract (.40); teleconferences from creditors (1.10); review correspondence, faxes and emails (.80); office conferences with S. Christenholz (.40); W. Choslovsky (.40) and M. Fenton (.40). | 3.80 |
| 06/06/02 | C. Mcmanus | Finalized motions to approve Toyota and Millenium setoff stipulations (.8); telephone conference with National Materials' attorney re: post-petition setoffs (.3); exchanged emails with Millenium's attorney re: stipulation (.2); reviewed proposals from Olympic re: setoff of preference (.3). | 1.60 |
| 06/07/02 | M. Berkoff | Conference call with W. McDonough, Steve Thomas and M. Fenton (.40); follow-up call with M. Fenton re: GECC (.20); review pleadings (.40). | 1.00 |
| 06/07/02 | M. Berkoff | Teleconference with R. Werhnyak re: ADS Roll & Hold and misc. other DIP issues (.30); teleconference with T. Pohl re: MB Valuation (.10). Also, teleconference with J. Moran re: Jewell Coke and misc. DIP issues (.40). | .80 |
| 06/07/02 | C. Mcmanus | Worked to prepare motions for setoff; stipulations for filing/service. | .50 |
| 06/09/02 | M. Berkoff | Review documents received from client re: joint ventures and Hanna Mines. | 2.10 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283021

Page 4

| | | | |
|----------|-----------------|---|------|
| 06/10/02 | S. Christenholz | Office conference with Naughton regarding status and open matters, including notice of sale (:60); various emails with Naughton regarding pending matters (.40). | 1.00 |
| 06/10/02 | M. Berkoff | Review Comerica pleadings; consideration of possible resolution (.40); office conference with R. Werhnyak and K. Sobecki re: same (.20); review email re: GECC (.10); consideration of proposal to extend hearing date and make interim provisional payment (.40); teleconferences with M. Chestovich re: ADS Roll & Hold insurance litigation and related matters (.40); report to M. Cohen (.10); review correspondence and emails (.60). | 2.20 |
| 06/10/02 | M. Naughton | Review, respond to e-mails relating to Cinergy Order (.20); review, respond to e-mail chain addressing Nuclear Regulatory Commission (.20); review correspondence from J. Moran re: rejection of Rolling Meadows lease; review lease and conference with B. Choslovsky re: same (.30). | .70 |
| 06/10/02 | M. Naughton | Review e-mail/voice mail from J. Schumacher relating to Portside Energy (.20); review court order from Tinline case re: asset sale (.10); draft e-mail to J. Moran re: Tinline Case asset sale (.10). | .40 |
| 06/10/02 | C. Mcmanus | Telephone conference with Marubeni manager re: setoff stipulation (.2); drafted same for circulation and discussion (.8). | 1.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2113356

National Steel Corporation
Invoice # 1283021

Page 5

| | | | |
|----------|---------------|--|------|
| 06/10/02 | C. Mcmanus | Reviewed correspondence exchanged with MBCI re: setoff. | .20 |
| 06/11/02 | W. Choslovsky | Calls and e-mails to and from Mike Rowda at National Steel Corporation purchasing to confirm PSC Metal alleged set-off numbers. | .30 |
| 06/11/02 | M. Berkoff | Consideration of various requests for adequate protection and possible resolution (.80). | .80 |
| 06/11/02 | M. Naughton | Revise, finalize and send letter relating to R. McBride (.10); review e-mail exchange relating to Praxair (.10); review Christenholz correspondence relating to Portside (.10); review e-mails as to mechanic's lien claimants (.10). | .40 |
| 06/11/02 | C. Mcmanus | Prepared originals of setoff stipulations (.3); reviewed emails from customers re: same (.2). | .50 |
| 06/12/02 | M. Berkoff | Prepare for conference call (.60) and conference call with T. Burgess, A. Terras and M. Fenton re: GECC and Heller Motions and possible interim resolution (.60). Also, review documents re: DoFasco (.70). | 1.90 |
| 06/12/02 | M. Naughton | Review correspondence from counsel for Ruan Leasing and draft e-mail to J. Moran re: same (.20); review, respond to e-mails relating to Behr & Sons (.10); conferences with S. Christenholz re: Slag contract and Detroit Bulk Storage (.20); conference with S. Christenholz re: Portside, Praxair, and Air Products (.10). | .60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283021

Page 6

| | | | |
|----------|---------------|---|------|
| 06/12/02 | M. Naughton | Review pleadings filed in Tinplate bankruptcy, including motions of creditor to convert and to require assumption of contract and notice from debtor (.20); review correspondence from counsel for Worthington Steel (.10); draft correspondence to J. Moran re: Worthington claim (.10); review correspondence and attachment relating to consent decree for Duber Mine site in Iron County, Michigan (.20); conference with B. Choslovsky re: set off motions (.10); review material related to Poly One's claim for reimbursement of costs for Pilot Knob (.20). | .90 |
| 06/12/02 | C. Mcmanus | Reviewed email from Marubeni re: setoff and warranty claim and responded to same (.2); telephone conference with client re: same (.2). | .40 |
| 06/13/02 | W. Choslovsky | E-mails to Mike Rowda regarding PSC Metals' set-off Claim (.2); e-mails to Tom Sandquist, Behr Iron lawyer, regarding set-off claim (.1). | .30 |
| 06/13/02 | M. Berkoff | Review and edit proposed Stipulation prepared by GECC's counsel (.60); discuss same with M. Fenton (.10); discuss same and other business issues with Bill McDonough (.30); review correspondence and e-mails (.40); office conference with D. Missner re: Comerica (.30); review documents received from client (1.60). | 3.30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283021

Page 7

| | | | |
|----------|---------------|---|------|
| 06/14/02 | M. Berkoff | Review adequate protection motions (.4); teleconference with D. Missner re: Comerica (.10); teleconferences with S. Towbin re: Debtors' exclusivity motion and bondholders' questions (.30); teleconference with T. Pohl re: same (.10); review documents (.80); review emails (.40). | 2.10 |
| 06/14/02 | M. Naughton | T/C with E. Geekie, S. Christenholz re: Portside Energy (.10); T/C with J. Moran re: Ruan Leasing, Worthington Steel, Detroit Bulk Storage and Levy Slag contract (.30); conference and T/C with D. Missner (including T/C with K. Carlson) re: Comerica Leasing (.10); e-mail to K. Sobecki re: Tinsplate (.10). | .60 |
| 06/14/02 | M. Naughton | Draft e-mail to C. Springer re: Detroit Bulk and Storage Lease (.40); e-mail exchange, T/C J. Malstrom re: Cinergy Invoice and payment (.20); T/Cs with R. Werhnyak re: PolyOne/Pellet Knob Claim (.40); conference with S. Christenholz re: Workscape contract (.10). | 1.10 |
| 06/17/02 | W. Choslovsky | E-mails to/from Jim Nelson at National Steel Corporation regarding proper pre-petition set-off amount for PSC Metals (.40); confirmation letter to Richard Bendix regarding same (.30). | .70 |
| 06/17/02 | M. Berkoff | Office conference with M. Fenton re: meeting in Mishawaka on June 18 (.10); office conference with D. Gutfeld re: misc. assignments (.20). | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283021

Page 8

| | | | |
|----------|-------------|--|------|
| 06/17/02 | M. Naughton | Review correspondence as to General Stevedores' Asserted Lien (.10); review e-mails as to PSC Metals (.10); review, respond to e-mails from Jack Moran relating to Tinline Holdings (.10); review, respond to e-mails from Jack Moran relating to contract/lease rejections (.10); review proposed contract on workscape and e-mail exchange with J. Moran re: same (.10). | .50 |
| 06/17/02 | M. Naughton | T/C with J. Torf re: Portside Energy (.10). | .10 |
| 06/17/02 | M. Naughton | T/C with Trey Wood (General Stevedores) re: Asserted Warehousemen's lien (.10). | .10 |
| 06/18/02 | M. Berkoff | Teleconference from S. Zeger re: restitution issue (.20); office conference with W. Choslovsky re: misc. issues (.20); teleconference with M. Cohen re: ADS (.20). Also, office conferences with G. Plumb re: National Robinson JV (.30); review correspondence and emails (.50). | 1.40 |
| 06/18/02 | M. Naughton | Review, respond to e-mail from J. Moran re: Hayes Wheel contract (.10); T/C with R. Werhnyak re: sale of Texas real estate (.20); draft letter to counsel for Ruan Transportation (.20); review various pleadings in Tinline Holdings case (.60); e-mail to M. O'Neill re: Tinline Holdings case (.20). | 1.30 |
| 06/18/02 | C. Mcmanus | Reviewed correspondence from customers re: setoff stipulations. | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283021

Page 9

| | | | |
|----------|-------------|---|------|
| 06/19/02 | M. Berkoff | Teleconferences from creditors re: bar date notice and case status (.90); work on Comerica interim stipulation and review K. Carlson's redline of document (.80). | 1.70 |
| 06/19/02 | M. Berkoff | Teleconferences with R. Werhnyak (.30) and conference call with R. Werhnyak and D. Zinn re: Russell & Molten Steel issues (.10); review Robinson documents (.80). | 1.20 |
| 06/19/02 | M. Naughton | Review Tinplate Holdings Emergency Motion to Sell Assets (.30); draft e-mail to J. Moran re: same, and review his response (.30); review, respond to J. Moran e-mail re: debits charged to certain customers, set offs, etc. (.30). | .90 |
| 06/19/02 | C. Mcmanus | Brief telephone conference with National Materials attorney re: setoff stipulation entered by court (.1); reviewed email from same re: same (.1). | .20 |
| 06/20/02 | M. Berkoff | Office conference with M. Naughton re: various DIP issues (.20); work on Comerica stipulation (.20); review emails (.40). | .80 |
| 06/20/02 | M. Naughton | Review and reply to e-mail from J. Malstrom re: rejection of Cinergy contract (.30); draft letter to B. Ackerly, M. Molinaro enclosing Cinergy Orders (.10); draft letter to B. Ackerly, M. Molinaro re: rejection of Cinergy contract (.50); T/Cs with Trey Wood, M. Springfield re: General Stevedores (.50); T/C with R. Werhnyak re: sale of Texas real estate (.20). | 1.60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283021

Page 10

| | | | |
|----------|-------------|--|------|
| 06/20/02 | M. Naughton | Review e-mail relating to Praxair (.10). | .10 |
| 06/21/02 | M. Berkoff | Teleconference with K. Carlson to go over Comerica stipulation (.30); review emails, correspondence and pleadings (1.10); consideration of Robinson JV (.30): | 1.70 |
| 06/21/02 | M. Naughton | Conference with B. Choslovsky re: Cinergy rejection letter (.20). | .20 |
| 06/24/02 | M. Naughton | Review e-mails relating to Praxair (.10); review, respond to K. Sobecki e-mail re: Ecorse, Michigan real estate (.10); review letter from counsel for Ruan Equipment and forward same to J. Moran (.20); e-mail Committee counsel re: Detroit Storage lease (.20); review e-mail from J. Moran re: Worthington Steel claim and e-mail to counsel re: same (.10). | .70 |
| 06/24/02 | C. Mcmanus | Reviewed email from MBCI re: setoff and exchanged emails with same re: same (.5); telephone conference with client re: same (.2). | .70 |
| 06/25/02 | C. Mcmanus | Two telephone conferences with client re; MBCI setoff (.4); reviewed emails re: same (.2). | .60 |
| 06/26/02 | C. Mcmanus | Telephone conference with client re: setoff with MBCI (.2); conference call with same and MBCI re: same (.3). | .50 |
| 06/27/02 | M. Naughton | Review e-mail from J. Moran re: Worthington Steel and respond to same (.20). | .20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
 Invoice # 1283021

Page 11

| | | | |
|-------------|---------------|--|-------------|
| 06/27/02 | C. Mcmanus | Worked on motion for approval of setoff with Marubeni (.8); telephone conference with client re: MBCI setoff (.2). | 1.00 |
| 06/28/02 | W. Choslovsky | Calls/e-mails to/from John Francheschi, National Steel Corporation in-house counsel, regarding IHM Janitorial contract. | .50 |
| 06/28/02 | M. Berkoff | Office conference with M. Naughton re: motions to be filed for July 16 omnibus hearing (.30); field calls from creditors (.80); review correspondence and emails (.70). Also, teleconference from M. Cohen re: ADS Roll & Hold insurance litigation (.30). | 2.10 |
| 06/28/02 | M. Naughton | Review Critical Vendor Motion and Critical Vendor Order relating to environmental fees (.20). | .20 |
| 06/28/02 | C. Mcmanus | Reviewed emails from client re: Amrox setoff and drafted stipulation re: same (.8); reviewed MBCI factor agreement (.3); worked on motion to approve MBCI setoff (.4); telephone conference with client re: various agreements (.3). | 1.80 |
| Total Hours | | | 74.40 |
| Total Fees | | | \$23,097.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| M. Berkoff | Partner | 27.20 | 395.00 | 10,744.00 |
| M. Naughton | Partner | 11.90 | 385.00 | 4,581.50 |
| C. Mcmanus | Associate | 14.30 | 265.00 | 3,789.50 |
| S. Christenholz | Associate | 1.40 | 255.00 | 357.00 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283021

Page 12

| | | | | |
|---------------|--------------|-------|--------|-----------|
| W. Choslovsky | Associate | 1.80 | 255.00 | 459.00 |
| D. Gutfeld | Associate | 4.00 | 205.00 | 820.00 |
| J. Warner | Summer Assoc | 13.80 | 170.00 | 2,346.00 |
| | | ===== | | ===== |
| TOTALS | | 74.40 | | 23,097.00 |

Total Fees and Disbursements \$23,097.00

Total Matter Current Balance \$23,097.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

August 23, 2002
Invoice # 1293350

Matter Number: 306073-000005

Matter Name: Business Operations

For Legal Services Rendered Through July 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|---------------|---|--------------|
| 07/01/02 | M. Naughton | Revise, draft motion with respect to sale of Dofasco/DNN interests (1.50); draft e-mail to J. Moran re: Detroit Bulk Storage (.10); draft e-mail to J. Moran re: Edward Levy Slag contract (.30); review file and draft proposed response to counsel for Worthington Steel (.30); review e-mails regarding Spectra Resources (.10). | 2.30 |
| 07/01/02 | M. Naughton | Review Operating Report, conferences with N. Taylor re: same and T/C with S. Wolfe re: same (.20). | .20 |
| 07/02/02 | M. Naughton | Revise, finalize e-mail to counsel for Worthington Steel (.30); revise, finalize e-mail to Creditors' Committee counsel re: Edward Levy Slag Contract (.40). | .70 |
| 07/03/02 | W. Choslovsky | Calls to/from Jack Moran regarding ESM/Rosborough Magnesium contracts; read and research same. | .80 |
| 07/03/02 | M. Naughton | Review Marubeni demand letter on Supplemental Guaranty (.10); finalize, send e-mail to C. Springer re: Edward Levy Slag Contract (.20). | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293350

Page 2

| | | | |
|----------|---------------|---|------|
| 07/08/02 | W. Choslovsky | Call from Herman Mayes, Director of Raw Materials in Lexington, regarding Iron Ore contracts (.2); calls to/from Mickey Chestovich, National Steel Corporation in-house counsel, regarding paying transportation vendors; read first day transportation order; discuss same with Steve Christenholz (.6). | .80 |
| 07/08/02 | M. Berkoff | Review emails, correspondence and pleadings. | 1.10 |
| 07/08/02 | M. Naughton | Review letter from Akin Group re: set off motions; conference with C. McManus re: same and draft e-mail to J. Nelson re: same (.20); T/Cs with J. Nelson re: set off issues (.20); T/C with J. Davis, B. Choslovsky re: CIT Financial (.10). | .50 |
| 07/08/02 | C. McManus | Reviewed letter from bank's attorney re: setoffs and Mark P. Naughton's email re: same. | .20 |
| 07/09/02 | W. Choslovsky | Call from Mike Rowda to discuss ESM/Rossborough Magnesium contracts (.3); conference call with Mike Rowda, Bill McDonough and Mark Naughton regarding Magnesium Supply contracts (.7); review comprehensive UCC summary to determine if ESM or Rossborough recorded UCC financial statements; e-mail to client regarding same (.6). | 1.60 |
| 07/09/02 | M. Berkoff | Teleconference with Bill McDonough re: ADS Roll & Hold (.20); teleconference with K. Sobecki re: misc. DIP matters (.30); teleconference with Ron Werhnyak re: misc. DIP issues (.40). Also, | 1.10 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293350

Page 3

office conference with W.
Choslovsky re: questions he is
receiving from creditors (.20).

| | | | |
|----------|-------------|---|------|
| 07/09/02 | M. Naughton | Review various e-mails related to Dofasco matter (.10); conference with M. Berkoff, D. Missner re: same (.10); review, respond to e-mail re: City of River Rouge permit (.10); lengthy T/C with B. McDonough, M. Rowda, B. Choslovsky re: Magnesium Supply contract issues and strategy for same (.70). | 1.00 |
| 07/10/02 | M. Berkoff | Teleconference from Bill McDonough re: premium financing motion and Weil Gotschal's invoice (.20); office conference with M. Naughton re: premium financing (.10); field calls from creditors (.70); teleconference with S. Wolfe (.20); review emails, pleadings and faxes (.80). | 2.00 |
| 07/10/02 | M. Naughton | Conference with C. McManus and e-mail to J. Nelson re: set off issues (.20). | .20 |
| 07/10/02 | C. McManus | Conference with Naughton re: MBCI setoff (.2); telephone conference with client re: same (.2); reviewed documents re: B-Right Transportation setoff (.3); telephone conference with client re: same (.2); reviewed additional back-up documents re: various setoffs (.4). | 1.30 |
| 07/11/02 | C. McManus | Reviewed more back-up re: setoffs with MBCI (.4); reviewed emails from Choslovsky re: new setoff issue (.2). | .60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293350

Page 4

| | | | |
|----------|---------------|---|------|
| 07/11/02 | D. Gutfeld | Conference with D. Schultz (Stone & Moore) re: Roll and Hold litigation. | .40 |
| 07/12/02 | M. Berkoff | Review emails, faxes and pleadings. | 1.10 |
| 07/12/02 | M. Naughton | T/C with B. Choslovsky, Seaway Providers re: Motion to Reject Contracts (.30). | .30 |
| 07/12/02 | M. Naughton | T/C with J. Patton re: Portside Energy Motion and matter (.20). | .20 |
| 07/14/02 | M. Berkoff | Review and edit memo prepared by J. Warner and D. Gutfeld re: ADS and modify memo to fit to new developments. | .40 |
| 07/15/02 | W. Choslovsky | Call from Mike Roda regarding ESM/Rosborough Magnesium contracts (.2); e-mail to/from Mickey Chestovich regarding CSX Transportation contract (.3). | .50 |
| 07/15/02 | M. Berkoff | Teleconference from B. McDonough and S. Thomas re: Comerica and GECC (.20); field calls from creditors (.40); teleconference with J. Bond, counsel to Chemical Workers' Union (.30); office conference with S. Christenholz re: tax issues (.10); review emails re: same (.30). | 1.30 |
| 07/15/02 | M. Naughton | T/C with K. Carter (counsel for CIT) re: Motion to Compel Assumption/Rejection (.10); e-mail J. Moran re: Slag Contract (.10); attention to City of River Rouge tax claims and impact upon their objection to Mitsubishi adequate protection motion (.40); review correspondence from counsel for Ruan and draft letter to client | 2.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293350

Page 5

enclosing same (.20); T/C with B. McDonogh, and conference with C. McManus re: set off issues (.10); TCs with S. Thomas re: Comerica, GECC Stipulations (.10); review information regarding rejection of Iron Ore Pellet contract (.20); T/C with B. Choslovsky, J. Beckman re: same (.30); review e-mail from J. Schumacher re: Portside Energy and respond to same (.20); review various pleadings filed in Tinline Holdings case (.10); review e-mail from J. Moran re: Tinline asset sales, and draft e-mail to M. O'Niell re: same (.20).

| | | | |
|----------|-------------|---|------|
| 07/15/02 | C. McManus | Conference with Naughton re: objections to setoff motions (.2); telephone conference with client re: same (.2); telephone conference with customer re: same (.2). | .60 |
| 07/15/02 | D. Gutfeld | Conf. with M. Berkoff re: ADS memo (.2); conf. with J. Warner re: revisions to ADS memo (.2); teleconference with D. Schultz re: insurance recovery (.3); revise ADS memo (.8). | 1.50 |
| 07/16/02 | M. Naughton | Conferences with, e-mail to C. McManus re: set off issues (.20); review e-mails and proposed agreement for TriOrient Trading and respond to same (.20); review materials re: proposed MBCI set off (.50). | .90 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293350

Page 6

| | | | |
|----------|-------------|---|------|
| 07/16/02 | C. McManus | Conference with Naughton re: hearing on objection to setoff motions (.2); telephone conference with creditor re: procedure for proofs of claim (.2); telephone conference with client re: same (.2); reviewed factoring agreement from 1 customer (.2). | .80 |
| 07/17/02 | M. Berkoff | Teleconferences from creditors (.40); review emails (.60); correspondence and pleadings (.70). Also, review and edit ADS Roll & Hold memo (.70); office conference with M. Naughton re: various DIP matters (.30). | 2.70 |
| 07/17/02 | M. Naughton | Review materials including Lease Agreement and amendments thereto, invoices and the like, relating to Ruan Truck and its alleged administrative claim (.70); e-mail exchanges with J. Moran (in house counsel) and D. Neimann (Ruan counsel) re: same (.20); review pleading/order re: Tinline Holding matter (.10); T/C with B. Choslovsky, D. McPhee re: Seaway Transport (.20); conference with C. McManus, including T/C with J. Nelson, re: set offs with Amrox, Marubeni and MBCI (1.00); e-mail exchange with J. Beckman re: rejection of Iron Ore contracts (.10); analyze set off issues for MBCI (.90). | 3.20 |
| 07/17/02 | C. McManus | Conference call with Naughton and client re: setoff motions and objections (.6); wrote letter to bondholders re: same (.3). | .90 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293350

Page 7

| | | | |
|----------|---------------|--|------|
| 07/18/02 | W. Choslovsky | Research CSX Transportation issue per Mickey Chestovich, National Steel Corporation in-house counsel, directive. | 1.70 |
| 07/18/02 | M. Berkoff | Teleconferences with K. Sobecki (.20); A. Yearly (.20) and G. Cullen (.20) re: July 24 meeting. Also, review emails and correspondence (.90) and field calls from creditors/retirees re: notice of bankruptcy (.80). | 2.30 |
| 07/18/02 | M. Naughton | Conferences with S. Christenholz, including T/Cs with Frank Smith, re: Ruan Leasing issues, including e-mails to J. Moran re: same (.80); T/C with J. Patton, S. Christenholz re: Portside Energy (.10). | .90 |
| 07/19/02 | M. Berkoff | Review file and prepare for conference call and office conference with ADS' counsel re: ADS Roll & Hold issues (.70); review emails and correspondence (.60); return calls from creditors (.40). | 1.70 |
| 07/19/02 | M. Naughton | Review e-mail from M. O'Neill re: Tinline Holdings and forward same to J. Moran (.10); review e-mail relating to Ruan Leasing and respond to same (.30); conference with S. Christenholz re: Ruan Leasing (.10); conference with C. McManus re: set off motions (.10). | .60 |
| 07/19/02 | C. McManus | Conference with Naughton re: MBCI setoff (.2); brief telephone conference with bondholders' attorney re: releases and additions of collateral (.1); telephone conference with client | .60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293350

Page 8

re: MBCI and Michigan Steel setoff
issues (.3).

| | | | |
|----------|-------------|--|------|
| 07/22/02 | M. Berkoff | Conference call with D. Gutfeld, R. Werhnyak, M. Chestovich, B. McDonough and Mark S. re: ADS Roll & Hold issues (.60); office conference at Altheimer & Gray with M. Cohen, J. DeJongue and D. Gutfeld and conference call with R. Werhnyak and M. Chestovich (1.40). Also, review emails (.70); follow-up teleconferences with R. Werhnyak (.20); field calls from creditors (.40). | 3.30 |
| 07/22/02 | M. Naughton | Review, respond to e-mails related to set offs from M. Berkoff (.10). | .10 |
| 07/22/02 | G. Plumb | Conference with Berkoff re: National Robinson matter (.1); message to Jack Moran and brief review of Operating Agreement (.4). | .50 |
| 07/22/02 | C. McManus | Conference with Christenholz re: setoffs (.3); reviewed various emails re: setoff issues (.3). | .60 |
| 07/23/02 | M. Berkoff | Preparation for conference call with G. Plumb and J. Moran (.20); office conference with G. Plumb (.10); conference call with G. Plumb and J. Moran to discuss National-Robinson Joint Venture (.70). Also, office conference with C. McManus re: Bondholders' Committees objection to setoffs and status of our response to their requests for information (.20); office conference with M. Naughton re: same (.10); office conference with W. Choslovsky re: responding to creditor inquiries (.20). | 1.50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293350

Page 9

| | | | |
|----------|-------------|--|------|
| 07/23/02 | M. Naughton | Review e-mail from C. McManus re: set off issues. | .10 |
| 07/23/02 | G. Plumb | Additional review of documents for teleconference with Moran (.3); teleconference with Berkoff and Moran to discuss joint venture and issues relating to sale or liquidation (.8); conference with Taylor re: UCC search (.1); review results of online search and forward with message to Berkoff (.1). | 1.30 |
| 07/23/02 | C. McManus | Conference with Berkoff re: MBCI setoff (.2); worked on stipulation for setoff with Detroit Edison (.8); worked on letter to bondholders re: MBCI setoff (1.8); telephone conferences with clients re: Detroit Edison setoff (.8); exchanged emails with colleagues re: same (.2). | 3.80 |
| 07/24/02 | M. Berkoff | Attend top management level meeting at Skadden (5.0); report to D. Missner (.10). | 5.10 |
| 07/24/02 | M. Naughton | Review, respond to e-mail related to, and conference with S. Christenholz re: Schena Roofing (.30); review, revise draft letter to Bondholders' Committee on MBCI set off and conference with C. McManus re: same (1.00); e-mail exchange with S. Christenholz re: Ruan (.10); conferences with S. Christenholz re: Portside Energy (.20). | 1.60 |
| 07/24/02 | C. McManus | Reviewed and revised letter re: MBCI setoff per Naughton's comments (1.4); two conferences with Naughton re: same (.4); telephone conference with client | 2.60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293350

Page 10

re: same and re: setoff strategy (.4); exchanged emails with Marubeni re: setoff (.1); exchanged emails with bondholders' attorney re: same (.1); wrote letter to judge re: resolved setoffs (.2).

07/24/02 C. McManus Reviewed email from Michigan Steel attorney re: setoff problem and conference with Christenholz re: same. .30

07/25/02 M. Berkoff Telephone conference with R. Wehrnyak re: former employees' Employment Agreement (.20); telephone conferences from creditors (.40); exchange e-mails with K. Sobecki (.30); review other e-mails (.40). Also, review and edit draft letter to Bondholders' counsel re: MBCI setoff (.30). 1.60

07/25/02 C. McManus Conference with Christenholz re: Michigan Steel setoff dispute. .10

07/25/02 C. McManus Exchanged emails with client re: general setoff strategy (.2); telephone conference with client re: Michigan Steel dispute (.2). .40

07/26/02 M. Berkoff Office conference with W. Choslovsky re: DIP issues (.10); finish edits to letter to Bondholders' counsel re: MBCI setoff (.30); office conference with C. McManus re: same (.20). Also, office conference with S. Christenholz re: environmental permits (.10); field call from creditor (.20). .90

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293350

Page 11

| | | | |
|----------|---------------|---|------|
| 07/26/02 | C. McManus | Reviewed Berkoff's comments and revised letter to bondholders re: MBCI setoff. | .40 |
| 07/29/02 | W. Choslovsky | Call from Mike Rowda at National Steel Corporation regarding magnesium supply contract (.2); draft letter to magnesium suppliers for Mike Rowda and research same; e-mail to Mr. Rowda explaining draft letter (1.2). | 1.40 |
| 07/29/02 | M. Berkoff | Teleconferences from R. Werhnyak re: misc. business issues (.30); begin to review correspondence from counsel for ADS Roll & Hold (.20); field calls from creditors (.60); review emails re: various DIP issues (.400). | 1.50 |
| 07/29/02 | M. Naughton | Conference with S. Christenholz re: potential sale of assets and warehouse facility in River Rouge, MI (.10); conference with C. McManus re: MBCI set off issues (.10); conference with S. Christenholz re: Ruan Leasing (.10); review, respond to (including research) e-mail from J. Moran re: natural gas contracts as "forward contracts" under code (.50). | .80 |
| 07/29/02 | G. Plumb | Conference with Berkoff re: document review and conference with Taylor re: inventory of documents. | .30 |
| 07/29/02 | C. McManus | Prepared letter and supporting documents re: MBCI setoff (.4); brief conference with Naughton re: same (.1); reviewed emails from client re: same (.3). | .80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
 Invoice # 1293350

Page 12

| | | | |
|----------|---------------|---|------|
| 07/30/02 | W. Choslovsky | E-mails to/from Mike Rowda regarding magnesium contracts. | .30 |
| 07/30/02 | M. Fenton | Confer with M. Berkoff regarding issue with Comerica and client canceling Treasury Management and fees due Bank (.20); discuss Treasury Management issue with counsel for Comerica (.10). | .30 |
| 07/30/02 | M. Naughton | Review, respond to e-mails from B. Choslovsky re: EMS/Rosborough contracts (.30). | .30 |
| 07/31/02 | M. Berkoff | Teleconferences from creditors re: bar date and case status (.60); review correspondence and misc. emails (.50). Also, office conference with M. Fenton re: Comerica and GECC (.10). | 1.20 |
| 08/16/02 | G. Plumb | Follow up re: Robinson Steel matters. | .20 |

Total Hours 70.60

Total Fees \$24,667.50

TIMEKEEPER SUMMARY

| TIMEKEEPER | TITLE | HOURS | RATE | FEES |
|---------------|------------|-------|--------|-----------|
| G. Plumb | Partner | 2.30 | 450.00 | 1,035.00 |
| M. Berkoff | Partner | 28.80 | 395.00 | 11,376.00 |
| M. Naughton | Partner | 16.20 | 385.00 | 6,237.00 |
| M. Fenton | Of Counsel | 3.30 | 365.00 | 109.50 |
| C. McManus | Associate | 14.00 | 265.00 | 3,710.00 |
| W. Choslovsky | Associate | 7.10 | 255.00 | 1,810.50 |
| D. Gutfeld | Associate | 1.90 | 205.00 | 389.50 |
| TOTALS | | 70.60 | | 24,667.50 |

Total Fees and Disbursements

\$24,667.50

EXHIBIT 4

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

April 25, 2002
Invoice # 1255031

Matter Number: 306073-000006

Matter Name: Case Administration

For Legal Services Rendered Through March 31, 2002

For National Steel Corporation

Hours

| | | | |
|----------|-----------------|---|-------|
| 03/06/02 | W. Choslovsky | Review, read and summarize draft First Day orders and draft timeline memorandum summarizing required follow-up tasks to be completed upon entry of orders (3.2); E-mails to/from James Moran, General Counsel, regarding Suggestion of Bankruptcy Notice (.5); tasks related to petitions' filing and First Day motions (.8). | 4.50 |
| 03/06/02 | S. Christenholz | Travel From Chicago to Mishawaka, IN (2.00); meetings with Keith Simon, Jack Moran, John Davis, Steve Thomas, Roy Longstruth, Steve Thomas, etc. and various vendors, utilities, processors, shippers and customers regarding bankruptcy filing, including issues relating to executory contracts, utilities, automatic stay, adequate assurance, and critical vendor. (11.50). | 13.50 |
| 03/06/02 | M. Berkoff | File cases and arrange hearing with Judge Squires' clerk (1.50); prepare for First Day Hearing (4.60); teleconference with S. Wolfe (.20); numerous teleconferences re: filing (1.20); | 9.40 |

National Steel Corporation
Invoice # 1255031

Page 2

court appearance (1.90).

| | | | |
|----------|-------------|--|------|
| 03/06/02 | M. Naughton | T/Cs and e-mail exchanges with S. Ory (Skadden Arps) re: filing information for banks, cash management issues, swap agreement, etc. (.50); T/Cs with J. Newell (Mellon Bank) re: filing information, cash management issues, etc. (.30); conference with B. Choslovsky re: filing information to coordinate fax notice, to coordinate things to do, etc. (.10). | .90 |
| 03/06/02 | D. Missner | All day preparations (7:00 a.m - 4:15 p.m.) -- Prepare faxes for filing; go to Bankruptcy Court for filing Chapter 11; back to office and prepare for first day motions hearing; attend to notices to creditors; prepare witnesses, attend court hearing (Judge Squires) re first day motions; attend to orders and distribution of same; conference with client re same | 9.30 |
| 03/06/02 | N. Taylor | Calls to and from copy service (.50); coordinate service of blast fax (1.50); calls to and from creditors (1.00); prepare binder of petitions for court (.50); pull resolutions and send to T. Lloyd (.50); conferences with DNM regarding ministerial tasks regarding filing and service (.30); attend court hearing to obtain orders to send to company (1.50); send documents to creditors, company and counsel (2.00); draft list of petitions (.20); begin index of first day | 8.30 |

National Steel Corporation
Invoice # 1255031

Page 3

orders (.30).

| | | | |
|----------|---------------|--|------|
| 03/06/02 | C. Mcmanus | Participated in filing new cases and motions and conferences with Berkoff, Missner and Taylor re: orders and motion for same (.2.1); reviewed all orders re: same and revised a few draft orders (.9); prepared with Missner, Berkoff and Skadden for first-day motions (2.6); attended hearing on same (2.0); telephone conferences with Skadden attorneys re: same (.4). | 8.00 |
| 03/07/02 | W. Choslovsky | Group meeting to review, assign and delegate pending tasks over next 30 days; discuss First Day Motions hearing (1.6); consult with Jack Moran and Mickey Chestovich at NSC to compile outside counsel list; draft and edit letters to outside counsel regarding Notices of Bankruptcy (2.4). | 4.00 |
| 03/07/02 | M. Berkoff | Attend team meeting to discuss numerous case issues and allocation of responsibilities (1.40); field dozens of calls from creditors and parties in interest (3.40); review emails and faxes (1.60); office conferences with C. McManus, M. Naughton and D. Missner (.80); teleconferences with S. Christenholz from Company (.40); teleconferences from Company personnel (.60). | 8.20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255031

Page 4

| | | | |
|----------|-------------|--|------|
| 03/07/02 | M. Naughton | Review memo from B. Choslovsky re: necessary items under first day orders (.20); prepare list of open/to do items (.40); prepare for, attend meeting to identify, assign responsibility for tasks (2.00); conference with M. Berkoff re: open items (.30). | 2.90 |
| 03/07/02 | D. Missner | Office conference with Berkoff, Naughton, McManus, Gutfeld and Taylor re division of responsibilities regarding host of DIP matters, including lease rejection matters, adequate protection, bar date matters, critical vendors, contractors, notice of interim order re financing, and the like | 2.30 |
| 03/07/02 | L. Laughlin | Review and assemble list and index of first day order (.70); proof, edit and revise list of orders (.50); draft list of petitions, case numbers and individual debtors (1.20); attend meeting re: work and distribution of same (.50); review, assemble and organize first day motions, orders, etc. (.80). | 3.70 |
| 03/07/02 | N. Taylor | Calls to and from creditors, send documents to creditors (2.90), obtain set of first day orders for T. Frost (.20); coordinate preparation of binder containing first day orders (.60); obtain orders for T. Pohl (.00); conference with MAB regarding orders (.20); meeting with DNM, MAB, MPN, CEM, DNG, WC, T. Pohl regarding case administration; review memo regarding orders | 6.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255031

Page 5

(2.10).

| | | | |
|----------|-------------|---|------|
| 03/07/02 | C. Mcmanus | Attend meeting with BK group and T. Pohl re items for immediate consideration in new cases. | .40 |
| 03/07/02 | M. Barron | Formatted and printed charts per C. McManus's instructions. | .50 |
| 03/07/02 | D. Gutfeld | Conference with T. Pohl, M. Berkoff, D. Missner (et al) re: case management and outstanding tasks. | 1.70 |
| 03/08/02 | M. Berkoff | Field numerous calls from creditors (3.70); review emails and faxes (1.20). Also, office conferences with D. Gutfeld (.30); M. Naughton (.50) and C. McManus (.30) re: service of orders and related administrative issues (.30); office conference with D. Missner re: adequate protection and other issues (.30); review documents (.20). | 6.80 |
| 03/08/02 | M. Naughton | Review, revise form of notice of commencement of case, and conferences with N. Taylor re: same (.20); conferences with N. Taylor re: coordinating service of various orders, including DIP financing, utilities, cash management, etc. (.30). | .50 |
| 03/08/02 | N. Taylor | Calls to and from creditors and send creditors documents (1.00); conference with copy service to coordinate photocopy of documents and system (.30); conferences with MPN regarding service of orders | 3.50 |

National Steel Corporation
Invoice # 1255031

Page 6

(.30); coordinate preparation of service lists for different orders (.50); calls to creditors for addresses (.20); coordinate service of DIP, Utility and Cash Management orders (.60); draft certificates of service for same (.60).

| | | | |
|----------|-----------------|--|------|
| 03/08/02 | D. Gutfeld | Prepare Bar Date Motion (2.1). | 2.10 |
| 03/10/02 | M. Berkoff | Review emails and faxes. | .80 |
| 03/10/02 | M. Naughton | Conferences with C. McManus re: Lazard retention, utility matters, worker's compensation issues, etc. (.20); draft memo on open items (.10). | .30 |
| 03/10/02 | C. Mcmanus | Revised case management order and wrote letter to chambers re: same. | .30 |
| 03/11/02 | S. Christenholz | Reviewed open issues (.5); office conference with Mark Berkoff regarding status and open issues (.4); office conference with Nina Taylor regarding packages for client (.2). | 1.10 |
| 03/11/02 | M. Berkoff | Office conference with D. Missner and T. Pohl to discuss pressing issues and allocation of responsibilities (.90); office conference with M. Naughton re: same (.20). Also, field many calls from creditors (2.80). Also, office conference with N. Taylor (.30); S. Christenholz (.30) and D. Gutfeld (.20) re: getting out notices and allocation of responsibility. Also, | 4.90 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1255031

Page 7

| | | | |
|----------|-------------|---|------|
| | | teleconference with C. Smith re: Smith v. NKK litigation (.20). | |
| 03/11/02 | M. Berkoff | Teleconference from M. Cohen (represents ADS) (.20); office conference with D. Gutfeld re: same (.20). | .40 |
| 03/11/02 | M. Naughton | Conferences with M. Berkoff, S. Christenholz re: vendor claims, reclamation claims, contract rejections, etc. (.30); T/C with E. Kaup re: calendar of upcoming events (.10); T/C with K. Simon re: employee retention motion (.10); review and circulate (proposed) calendar of upcoming actions (.10). | .60 |
| 03/11/02 | D. Missner | Conference with Tim Pohl and Mark Berkoff re DIP problems and issues | 1.30 |
| 03/11/02 | L. Laughlin | Review court docket and pull documents off Pacer (.50); assemble and organize pleadings and docket for Landmark (1.10). | 1.60 |
| 03/11/02 | N. Taylor | Draft (8) enclosure letters for binders of first day orders (.50); coordinate photocopy of binders of first day motions and orders (.50); call to E. Kaup regarding Skadden order (.20); coordinate filing of certificates of service (.50); insert orders into binders (.50); emails and calls to and from creditors (.60); coordinate adding creditors to service list (.30); letters to creditors (.60); send creditors documents per requests (.60). | 4.30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255031

Page 8

| | | | |
|----------|-----------------|---|------|
| 03/11/02 | D. Gutfeld | Review/Revise Bar Date Motion. | .60 |
| 03/12/02 | S. Christenholz | Office conference with M. Berkoff regarding status. | .40 |
| 03/12/02 | M. Berkoff | Office conference with M. Naughton to go over pending matters; allocation of responsibilities, pressing issues, etc. (.50); office conference with D. Missner and M. Naughton re: same and covering for me in my two day absence (.20); field calls from numerous creditors and parties in interest (or their attorneys) (1.80); review emails and correspondence (.60). | 3.10 |
| 03/12/02 | M. Naughton | Work on case calendar (.40); T/C with K. Huber re: warehouseman's lien issues (.10); conferences with D. Missner, M. Berkoff re: open items, assigning tasks, preparation for meeting of largest creditors and other items (1.60); conference with N. Taylor re: operating report issues (.10). | 2.20 |
| 03/12/02 | N. Taylor | Emails and calls to and from creditors (1.50); send documents to creditors (.60); maintain service list (.50); serve financing order (.50); coordinate obtaining and assembling documents for Landmark (.50); revise calendar and send to group (.60); draft and revise notice of commencement of case (1.00); send forms of operating reports to F. Phillips at Ernst & Young (.30). | 5.50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255031

Page 9

| | | | |
|----------|-----------------|---|------|
| 03/12/02 | C. Mcmanus | Various telephone conferences with state agencies, employees and Missner re: workers' compensation issues. | .40 |
| 03/13/02 | W. Choslovsky | Group Meeting: Weekly organization meeting to delegate pending assignments and review completed tasks (1.5); calls to and from Timothy Pohl, Ron Werhnyak and Micky Chestovich regarding March 15 depositions and not filing TRO (.4); call to Ann Hatch to discuss March 15, 2002 depositions of Company officials (.3). | 2.20 |
| 03/13/02 | S. Christenholz | Prepared for meeting (.40); meeting with D. Missner, M. Naughton, W. Choslovsky and N. Taylor regarding open issues (1.30); office conference with Deb Gutfeld regarding possessory liens; (.20); phone conferences with Deb Gutfeld regarding lien research (.60). | 2.50 |
| 03/13/02 | M. Berkoff | Exchange emails with D. Missner, D. Gutfeld, C. McManus and W. Choslovsky re: pending matters (.40). | .40 |
| 03/13/02 | M. Naughton | Lengthy conference with D. Missner, S. Thomas, B. McDonough re: open items such as cash management, critical vendor, surety bonds, workers' compensation, etc. (1.80); conferences with N. Taylor re: service list, requests for notices, services of various pleadings, etc. (.20); lengthy | 3.90 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1255031

Page 10

conference with D. Missner, other attorneys re: preparing for next omnibus hearing, meeting of creditors, responding to various items, etc. (1.20); conference with N. Taylor re: regulatory commissions on service list (.10); revise, update open items list, case calendar and conference with D. Missner re: same (.30); review, revise draft of bar date motion (.30).

| | | | |
|----------|------------|---|------|
| 03/13/02 | D. Missner | Attend meeting with staff/attorneys re responsibilities for handling various matters | 2.30 |
| 03/13/02 | N. Taylor | Meeting regarding administration of case (1.50); conference with DNM regarding service of orders (.10); emails to and calls to and from creditors (1.50); send creditors documents and/or service list (.40); revise calendar (.30); draft letter enclosing amended first day order (1.00). | 4.80 |
| 03/13/02 | C. Mcmanus | Reviewed agenda of dates and assignments and conference with colleagues re: same. | .50 |
| 03/13/02 | D. Gutfeld | Team Meeting re: open issues and scheduling. | 1.20 |
| 03/14/02 | M. Berkoff | Review emails (.30); teleconference with S. Wolfe re: meeting of fifty largest and DIP Reports (.20). | .50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255031

Page 11

| | | | |
|----------|-----------------|---|------|
| 03/14/02 | M. Naughton | Revise status memo and case calendar (.20); T/C with Steve Wolfe re: operating reports, website, notice of commencement of case (.20); conferences with, e-mail exchange with, D. Missner re: operating reports, notice of commencement of case, etc. (.20); review case management order relative to next omnibus date, filing requirements, etc. (.20). | .80 |
| 03/14/02 | M. Naughton | Lengthy conference with D. Gutfeld re: Motion to Retain Special Counsel, Motion to Set Bar Date, and work on same (.50). | .50 |
| 03/14/02 | N. Taylor | Calls to and from creditors (2.00); obtain documents per MAB (.30); review calendar (.30). | 2.60 |
| 03/14/02 | D. Gutfeld | Conf. with M. Naughton re: Bar Date Motion. | .20 |
| 03/15/02 | S. Christenholz | Office conference with Naughton regarding open matters and setoff issues (.40). | .40 |
| 03/15/02 | M. Naughton | Work on case calendar, circulate same to R. Wehrnyak, et al. (.30); conferences with N. Taylor re: filing, serving pleadings for next hearing date (.20); review e-mail from T. Pohl re: calendar (.10); T/C with M. Chestovich re: litigation issues, contract issues, etc. (.20). | .80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255031

Page 12

| | | | |
|----------|-------------|---|------|
| 03/15/02 | M. Naughton | Conference with D. Gutfeld re: pleadings to be drafted (.20); T/C with J. Fransechi (company-legal counsel) re: reclamation claims, etc. (.20); conference with D. Missner re: open items, surety bonds, etc. (.20); T/C with R. Wehrnyak re: list of affiliated debtors (.10). | .70 |
| 03/15/02 | N. Taylor | Maintain service list (.30); coordinate service of motion (.60); creditor calls (1.00). | 1.90 |
| 03/15/02 | D. Gutfeld | Conference with M. Naughton re: Bar Date Motion and Notice (.3); corr. with E. Kaup re: bar date notice (.1); review bar date notice (.2) | .60 |
| 03/17/02 | M. Berkoff | Review numerous faxes and emails. | 1.10 |
| 03/17/02 | D. Gutfeld | Review Bar Date Motion; prepare bar date notice. | 1.20 |
| 03/18/02 | M. Berkoff | Field calls from numerous creditors re: critical vendor claims and related issues. | .80 |
| 03/18/02 | M. Naughton | Conference with N. Taylor re: schedules, statement of financial affairs, etc. (.10); attention to draft amended notice re: motion to reject agreements (.20); review notice of formation of creditor committee (.10); T/C with T. Pohl re: creditors' committee (.10). | .50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255031

Page 13

| | | | |
|----------|-------------|---|------|
| 03/18/02 | N. Taylor | Calls to and from creditors (.60); coordinate service of amended motion (.20); conference with MPN regarding same (.10); conference with MAB (.20); obtain set of schedules (.10). | 1.20 |
| 03/18/02 | C. Mcmanus | Telephone conference with stock transfer agent re: list of current equity holders. | .20 |
| 03/18/02 | D. Gutfeld | Revise Bar Date Motion and Bar Date Notice. | .90 |
| 03/19/02 | M. Berkoff | Office conferences with S. Christenholz re: issues re: processors (.40); exchange emails with D. Missner, M. Naughton and W. Choslovsky re: DIP issues (.50). | .90 |
| 03/19/02 | M. Naughton | Conference with D. Gutfeld re: retention of special counsel, automatic stay issues, etc. (.10); T/C with S. Wolfe re: appointment of committee, retention of counsel for same (.10); brief voice mail exchange/conference with new committee counsel (.10); conference with N. Taylor re: service of documents on committee counsel (.20); e-mail exchange T. Pohl re: committee counsel (.10). | .60 |
| 03/19/02 | M. Naughton | Draft, revise letter to committee counsel enclosing documents (.10); conferences with D. Missner, N. Taylor re: preparation of agenda letter for next hearing, maintaining pleadings for next hearing, etc. (.20). | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255031

Page 14

| | | | |
|----------|-------------|---|------|
| 03/19/02 | D. Missner | Conference with Tim Pohl (.20); conference call with Creditors Committee Counsel (.80). | 1.00 |
| 03/19/02 | N. Taylor | Coordinate updates to service list (.40); coordinate filing and service of motion to reject and notice of proposed final DIP financing order (1.00); revise notice (.30); notice of commencement (.30); calls to and from creditors (.50); coordinate mailing of first day motions and orders to Committee counsel (.80); conferences with MPN regarding service of motions, mailing to committee, agenda, orders (.30); case management (3.00). | 6.60 |
| 03/19/02 | D. Gutfeld | Review/revise Bar Date Motion and Bar Date Notice (1.2). | 1.20 |
| 03/20/02 | M. Berkoff | Teleconference with T. Pohl re: financing/capital structure issues (.20); office conference with D. Missner and M. Naughton to go over status of numerous matters and April 2 court (.70); field calls from creditors (.80). | 1.70 |
| 03/20/02 | M. Naughton | Review e-mail from D. Missner about NKK issues (.10); review, exchange e-mails re: Motion to Set Bar Date and Reject Executory Contracts, etc. (.10); conference with D. Missner, M. Berkoff re: open items, April 2 Omnibus hearing date, etc. (.70); conference with M. Berkoff re: Lazard retention, including T/C with S. Wolfe and to T. Pohl, and other open items (.50). | 1.40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255031

Page 15

| | | | |
|----------|---------------|--|------|
| 03/20/02 | D. Missner | Conference with Naughton and Berkoff re case management issues | .70 |
| 03/20/02 | N. Taylor | Coordinate preparation of documents for Landmark (.30); insert case information into notice of commencement (1.60); begin to draft agenda for 4/2 hearing (2.00); coordinate additions to service list (.30); conference with MPN and DMG regarding motions to be filed (.30). | 4.50 |
| 03/20/02 | D. Gutfeld | Conf. with M. Naughton and N. Taylor re: Bar Date Motion / Bar Date Notice. | .20 |
| 03/21/02 | W. Choslovsky | Draft motion to extend time for Debtors to remove actions. | 2.30 |
| 03/21/02 | L. Inskip | Review correspondence and forms from IRS. | .50 |
| 03/21/02 | M. Berkoff | Teleconference with Chuck Viator re: Mishawaka property (.30); discuss same with D. Missner (.10); teleconferences with K. Sobecki re: processor issues, Mitsui and related matters (.40); teleconference with T. Pohl re: status (.30). Also, office conferences with D. Missner (.30) and M. Naughton (.30) re: pending matters and April 2 court. Also, review faxes and correspondence (.70) and field calls from creditors (.80). | 3.20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255031

Page 16

| | | | |
|----------|-----------------|---|------|
| 03/21/02 | M. Naughton | Review Emergency Motion of Energy USA (.40); conferences with D. Missner, M. Berkoff re: same (.20); telephone conference with K. Simon re: same (.10); conference with N. Taylor re: notice of commencement of case (.10); telephone conference with T. Pohl, C. McManus re: E&Y Retention, bar date notice, Skadden Retention (.20); review bar date motion and form of notice (.20). | 1.20 |
| 03/21/02 | N. Taylor | Call to and from creditor, send creditors information per request. | .70 |
| 03/21/02 | C. Mcmanus | Telephone conference with Naughton and Pohl re: bar date, notice and E&Y issues. | .40 |
| 03/22/02 | S. Christenholz | Phone conference with Mark Plewniak of Analytical Consulting regarding continued service (.30). | .30 |
| 03/22/02 | M. Berkoff | Office conference with M. Naughton re: status (.20); field calls from creditors (.40); review pleadings (1.60); allocate work (.40). | 2.60 |
| 03/22/02 | M. Naughton | Conferences with N. Taylor re: service of pleadings (.30); conferences with D. Missner, including telephone conference with S. Wolfe, re: motion to reject certain contracts, bar date and Lazard retention (.60); telephone conference with K. Carlson (Comerica) re: cash management, DIP Financing Order, and lease issues (.10). | 1.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255031

Page 17

| | | | |
|----------|-----------------|--|------|
| 03/22/02 | M. Naughton | Email to T. Pohl re: bar date, retention (.10). | .10 |
| 03/22/02 | N. Taylor | Conferences with MPN regarding filing (.30); revise motions and coordinate the filing and service of 7 documents (3.60); create service list of executory contracts to be rejected (.30); coordinate updates to service list (.30); calls to and from creditors (.60). | 5.10 |
| 03/25/02 | S. Christenholz | Office conference with Mark Naughton regarding open matters (.30). | .30 |
| 03/25/02 | M. Naughton | T/C with Brian Karpuk, and conference with N. Taylor re: objections to DIP financing (.10); conferences with D. Missner, N. Taylor re: agenda for omnibus hearing (.10); review notice of appointment of committee (.10); conference with D. Gutfeld re: open items, ordinary course professionals, motion to reject leases, etc. (.20). | .50 |
| 03/25/02 | M. Naughton | Review proposed agreement with Towers Perrin, Actuarial Consultants (.40); e-mails to J. Moran, T. Pohl, D. Missner re: same (.10); conference with S. Christenholz re: various open items, including Ruen Equipment, Windsor Tunnel Claim, Executory Contract issues, Material Science Corp., Midwest Steel Corp., etc. (.50). | 1.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255031

Page 18

| | | | |
|----------|-------------|---|------|
| 03/25/02 | M. Naughton | Review e-mails related to Detroit Water and Sewage Department (.10). | .10 |
| 03/25/02 | N. Taylor | Review pleadings filed and revise agenda (1.60); coordinate changes to service list (.30); draft letter enclosing IRS letters (.30); draft letter to M. Chestovich enclosing motion to lift stay (.20); conferences with B. Karpuk and K. Simon regarding objections to DIP order (.20). | 2.60 |
| 03/25/02 | C. Mcmanus | Telephone conference with creditor re: status of case and proof of claim. | .30 |
| 03/26/02 | M. Naughton | Lengthy T/C with R. Wehrnyak re: settlement of claims against defendant as part of embezzlement scheme, director's fees, Lazard retention, professional expenses, etc. (.60); conference with D. Missner re: director's fees, Lazard retention, Towers Perrin, etc. (.20); revise, finalize and send letter re: filing in contravention of case management order (.10). | .90 |
| 03/26/02 | M. Naughton | Conferences with N. Taylor re: agenda for Omnibus Date (.20); T/C with J. Moran re: Towers Perrin Agreement, rejection of various agreements, Livonia Michigan lease rejection (.50). | .70 |
| 03/26/02 | N. Taylor | Review of docket for objections and for agenda (.80); conferences with docket and clerk regarding motions to reject on case docket (.50); draft letter regarding filing in contravention (.30); | 4.00 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1255031

Page 19

coordinate service of notice
(.20); review and revise agenda
(1.50); calls to and from
creditors (.30); gather documents
for hearing (.40).

| | | | |
|----------|-------------|--|------|
| 03/27/02 | M. Berkoff | Review pleadings and emails. | .80 |
| 03/27/02 | M. Naughton | Review miscellaneous correspondence with company (.10); review article on Motion to Appoint Retiree Committee in Bethlehem Steel (.10); lengthy conference with D. Missner, including T/C with K. Sobecki and T/C with R. Smolev (NKK) re: certain open items (.60); lengthy conference with D. Missner, D. Gutfeld to prepare for first omnibus hearing and to prepare agenda for Judge Squires (1.40). | 2.20 |
| 03/27/02 | M. Naughton | T/C with Steve Wolfe (UST) re: Lazard, Ernst & Young, Section 341 meeting, etc. (.20). | .20 |
| 03/27/02 | D. Missner | Prepare with Naughton re first omnibus hearing (1.40); work on agenda with Gutfeld and Naughton (.30). | 1.70 |
| 03/27/02 | C. Mcmanus | Reviewed pleadings being filed and served today for omnibus hearing. | .70 |
| 03/27/02 | C. Mcmanus | Exchanged emails with Sitrick representative re: various case/status matters. | .20 |
| 03/27/02 | D. Gutfeld | Conference with M. Naughton and D. Missner re: omnibus hearing and preparation of motion binders; review/revise agenda. | 1.50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255031

Page 20

| | | | |
|----------|-------------|--|------|
| 03/27/02 | D. Gutfeld | Prepare/file Suggestion of Bankruptcy (Legion Indemnity Company); prepare corr. to R. Valentino re: same. | 1.40 |
| 03/27/02 | S. Baker | Michigan statutes and charter information for Steven Christenholz. | .20 |
| 03/28/02 | M. Naughton | Conferences with D. Missner re: hearing next week, service of documents on committee counsel, etc. (.30); T/C with J. Moran re: US Liquids contract (.30); draft, revise proposed agenda letter (.30). | .90 |
| 03/28/02 | D. Gutfeld | Revise Agenda for First Omnibus Hearing; review docket for document information (1.10); conf. with M. Naughton re: same (.20). | 1.30 |
| 03/28/02 | D. Gutfeld | Prepare omnibus scheduling order and two (2) scheduling orders re: continuation of matters to 2nd Omnibus hearing. | .90 |
| 03/29/02 | L. Inskip | Review IRS correspondence. | .30 |
| 03/29/02 | M. Berkoff | Review emails. | .30 |
| 03/29/02 | M. Naughton | Review letter from counsel for Chemical Workers (.10); review notice provisions in case management order (.10); conferences with D. Missner re: Lazard (including T/C T. Labuda); agenda letter, chemical union, notice procedures, etc. (.50); conferences with D. Gutfeld re: compiling materials for, preparing for omnibus hearing (.30); draft, revise agenda letter for next | 1.60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255031

Page 21

week's omnibus hearing (.60).

| | | | |
|----------|-------------|---|-------------|
| 03/29/02 | D. Missner | Prepare for first omnibus hearing; review agenda | .30 |
| 03/29/02 | D. Gutfeld | Prepare documents for April 2nd Omnibus Hearing; conf. with M. Naughton re: same. | 3.10 |
| 03/29/02 | J. Magana | Pull cases for M. Naughton. | .10 |
| | Total Hours | | 221.60 |
| | Total Fees | | \$64,084.50 |

TIME KEEPER SUMMARY

| TIMEKEEPER | TITLE | HOURS | RATE | FEES |
|-----------------|-----------|--------|--------|-----------|
| ----- | ----- | ----- | ----- | ----- |
| D. Missner | Partner | 18.90 | 485.00 | 9,166.50 |
| L. Inskeep | Partner | .80 | 445.00 | 356.00 |
| M. Berkoff | Partner | 45.90 | 395.00 | 18,130.50 |
| M. Naughton | Partner | 27.30 | 385.00 | 10,510.50 |
| C. Mcmanus | Associate | 11.40 | 265.00 | 3,021.00 |
| S. Christenholz | Associate | 18.50 | 255.00 | 4,717.50 |
| W. Choslovsky | Associate | 13.00 | 255.00 | 3,315.00 |
| D. Gutfeld | Associate | 18.10 | 205.00 | 3,710.50 |
| L. Laughlin | Paralegal | 5.30 | 165.00 | 874.50 |
| M. Barron | Paralegal | .50 | 165.00 | 82.50 |
| N. Taylor | Paralegal | 61.60 | 165.00 | 10,164.00 |
| J. Magana | Librarian | .10 | 120.00 | 12.00 |
| S. Baker | Librarian | .20 | 120.00 | 24.00 |
| | | ===== | | ===== |
| TOTALS | | 221.60 | | 64,084.50 |

Total Fees and Disbursements \$64,084.50

Total Matter Current Balance \$64,084.50

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

May 28, 2002
Invoice # 1265462

Matter Number: 306073-000006

Matter Name: Case Administration

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|--|--------------|
| 04/01/02 | S. Christenholz | Phone conferences with Ron and Nina regarding Landmark invoices (.30). | .30 |
| 04/01/02 | M. Naughton | Conference with D. Missner, T. Pohl, Committee Counsel, regarding Omnibus hearing tomorrow, open items (including Employee Retention Program), etc. (2.00); Preparation for Omnibus hearing (.20). | 2.20 |
| 04/01/02 | M. Naughton | Review, respond to various e-mails regarding Omnibus hearing date tomorrow (.20); revise, finalize agenda for tomorrow's hearing (.30); Conferences with D. Missner regarding tomorrow's hearing, agenda, Meeting with Committee Counsel, etc. (.20); Conference with N. Taylor regarding service list, service of agenda, service of various other pleadings (.20); Review, revise, finalize motion to extend time within which to remove actions (.30); Review certain orders as to scheduling matters (.10); Conference with D. Missner, D. Gutfeld regarding hearing tomorrow, compiling documents related to same, agenda, etc. (.80); Conference with D. Gutfeld | 2.20 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1265462

Page 2

| | | | |
|----------|------------|--|------|
| | | regarding various pleadings to be filed today/tomorrow (.10). | |
| 04/01/02 | D. Missner | Prepare for first omnibus hearing by reviewing all pleadings, organizing pleadings into books and drafting orders (2.90), draft, review & revise proposed agenda (.30); conference with staff re preparation for hearing (.30). | 3.50 |
| 04/01/02 | N. Taylor | Revise service lists (.30); review motions for appearance (.50); coordinate service list for agenda (.40); revise agenda, coordinate service and filing of same (2.50); review docket for docket numbers of motions filed 3/29 for agenda (.80); conferences with MPN (.30); additional revisions to agenda (.50). | 5.30 |
| 04/01/02 | D. Gutfeld | Prepare Motions, Orders and Binders for Omnibus hearing (5.8); conference with David N. Missner and Mark P. Naughton re: Omnibus hearing and hearing binders (.8); revise Omnibus Scheduling Order (.2). | 6.80 |
| 04/02/02 | M. Berkoff | Teleconference with K. Sobecki re: Mitsui (.10); review file (.30); teleconferences with Sam Danzas, counsel for Mitsui, re: pending business issues (.50); report to K. Sobecki (.00) and office conference with S. Christenholz re: same and research (.30); conference call with S. Christenholz, K. Sobecki and S. Danzas (.30); follow-up calls re: resolving Mitsui situation (.30). | 1.80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265462

Page 3

| | | | |
|----------|-------------|--|------|
| 04/02/02 | M. Naughton | Prepare for Omnibus hearing, including breakfast meeting with client and D. Missner (1.30); Attend Omnibus hearing (2.10); Revise, finalize letter to Detroit Water and Sewage (.10); Conferences with M. Berkoff regarding case administration, court hearing this morning, etc. (.10). Conferences with D. Gutfeld, N. Taylor regarding service of various pleadings, responses to parties, etc. (.50); Review memo from D. Missner regarding open items, including Ernst & Young and respond to same (.10); Review, revise and finalize motions to extend removal period and period within which to assume/reject leases (.20). | 4.40 |
| 04/02/02 | M. Naughton | Conference with S. Christenholz regarding open issues, including set off issues, utility issues, etc. (.60); Conference with D. Gutfeld regarding retention of Ernst & Young (.10); Review, revise motion to reject Illinois Power Agreement (.10). | .80 |
| 04/02/02 | D. Missner | Review materials from first omnibus hearing (.90); prepare agenda for second hearing on April 23rd and collect documents re same (.30). | 1.20 |
| 04/02/02 | D. Missner | Conference with client, Pohl and Naughton re omnibus hearing (.90); attend hearing before Judge Squires (2.10). | 3.00 |
| 04/02/02 | D. Missner | Conference with Berkoff re status of all matters. | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265462

Page 4

| | | | |
|----------|------------|---|------|
| 04/02/02 | N. Taylor | Coordinate service of documents (1.00); updates to service list (.50); calls from creditors (.50); conferences with MPN and DMG regarding service of orders and motions (.30); review motions for parties in which to serve orders (.80); organize and assemble orders (.50); draft letter enclosing service list (.30); draft form letter for inclusion on service list (.30); begin pleadings indexes (.50); begin to draft notice of appearance in Tinline bankruptcy (.20). | 4.90 |
| 04/02/02 | D. Gutfeld | Attend Omnibus hearing (2.10); conference with Mark P. Naughton/Nina Taylor re: same (.3); conference with K. Sobecki re: same (.2); conference with K. Todd re: financing order (.20). | 2.80 |
| 04/03/02 | M. Berkoff | Teleconference with K. Logan (.10); teleconferences with S. Christenholz re: Mitsui (.30); review and edit email re: Mitsui (.30); consideration of additional setoff issues (.50). | 1.20 |
| 04/03/02 | D. Missner | Review draft orders and collate (.80); work on 4/23 omnibus hearing and prepare binders for same (.90); conference with Mark Berkoff re same (.30). | 2.00 |
| 04/03/02 | D. Missner | Telephone conferences with Eric Schaffer, Committee counsel, re creditors meeting; correspondence to client re same | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265462

Page 5

| | | | |
|----------|-----------------|--|------|
| 04/03/02 | N. Taylor | Coordinate filing of several motions and service on service list and individual parties (1.70); conferences with D. Gutfeld regarding filing and coordinate same (.50); revise list of OCP affidavits (.20); calls to and from creditors (.30); conferences with MAB regarding DIP financing order, Logan Company filing of OCP Affidavits and utility motion and order (.30); draft notice of appearance and request for service in Tinline Partners bankruptcy(.30); draft letter to N. Manno enclosing utility motion and order (.30); send copy of order to N. Manno (.10); draft letter to Kirk Sobecki enclosing letters from IRS (.30). | 4.00 |
| 04/04/02 | S. Christenholz | Office conference with MAB regarding status and open matters (.40). | .40 |
| 04/04/02 | M. Berkoff | Field calls from creditors (.70); teleconference with K. Sobecki (.20); office conferences with D. Missner (.20) and S. Christenholz (.40) re: pending issues. | 1.50 |
| 04/04/02 | D. Missner | Review first day matters and prepare docket re same | .30 |
| 04/04/02 | N. Taylor | Conferences with court reporter and email to and from court reporter regarding counsel mentioned at hearing (.50); review and revise service list (.60); obtain information for court reporter (1.0); calls to and from creditors (.60); conference with D. Gutfeld regarding docket (.10); call to clerk regarding incorrect | 6.30 |

National Steel Corporation
Invoice # 1265462

Page 6

docket entry (.20); review, organize and assemble pleadings (3.00); letter to creditor regarding addition to service list (.30).

| | | | |
|----------|-----------------|--|------|
| 04/05/02 | M. Berkoff | Teleconference with R. Wehrnyak re: GM (.20); teleconference with E. Kaupa re: same (.20). Also, review correspondence from creditors (.60); field calls from creditors (.80). | 1.80 |
| 04/05/02 | N. Taylor | Review and revise case information for posting on bankruptcy court website (1.50); review case management order regarding same (.50); send same to T. Pohl, K. Sobecki and S. Wolfe (.20); conferences with D. Gutfeld regarding filing (.20); call to and from S. Wolfe regarding same (.20); calls from creditors (.20); coordinate changes to service list (.30); review Tinline Partners docket for order (.30). | 3.40 |
| 04/06/02 | M. Berkoff | Review numerous emails and correspondence. | .80 |
| 04/08/02 | S. Christenholz | Office conference with MAB regarding status (.40). | .40 |
| 04/08/02 | M. Berkoff | Conference call with E. Krupa and M. Monville at General Motors re: setoff issues (.20); teleconference with T. Pohl re: open issues and April 23 court (.20); prepare letter to M. Monville (.50); office conference with M. Naughton re: open issues (.30). | 1.20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265462

Page 7

| | | | |
|----------|-----------------|--|------|
| 04/08/02 | M. Naughton | Review e-mail and fax relating to request to be added to master service list (.10); conference with D. Gutfeld re: open items, including Motion for Relief from Automatic Stay of Michael Edwards (.10); conference with S. Christenholz re: sale of property, Zug Roofing, utilities, etc. (.30). | .50 |
| 04/08/02 | M. Naughton | Conference with M. Berkoff re: open items, including omnibus hearing on 4/23, motions to lift stay, motion for bar date, etc. (.30). | .30 |
| 04/08/02 | N. Taylor | Review notices of appearances (.50); brief conference with MPN (.20); draft notice of firm name change (.20); draft letter to S. Danzis enclosing DIP documents (.20); organize and assemble pleadings for Tinline (.60). | 1.70 |
| 04/09/02 | W. Choslovsky | Calls to and from Ray Nied regarding Natural Gas contracts (.4); read, analyze and summarize Utilicorp Natural Gas contract per Ray Nied's directive (.7). | 1.10 |
| 04/09/02 | S. Christenholz | Reviewed open files and correspondence from client (.80); prepared for and attended meeting with Naughton and Berkoff regarding open matters (2.20). | 3.00 |
| 04/09/02 | M. Berkoff | Teleconference with E. Krupa (.10); finalize letter to M. Monville (.10) re: General Motors. Also, office conference with N. Taylor re: Bankruptcy Court website (.20) and office | 2.80 |

National Steel Corporation
Invoice # 1265462

Page 8

conference with W. Choslovsky on status (.20). Also, prepare for conference call with W. McDonough and J. Nelson re: Millennium Steel including review documents (.30) and participate on call (.40). Also, internal meeting with M. Naughton and S. Christenholz to coordinate preparation for April 23 court and discuss all pending matters (1.50).

| | | | |
|----------|-------------|---|------|
| 04/09/02 | M. Naughton | Revise, work on bar date motion, form of notice, form of order, etc. (2.20); e-mail to M. Berkoff, D. Missner, T. Pohl re: proposed date for first meeting of creditors (.10); T/C with S. Wolfe re: bar date, first meeting, etc. (.10); conference with M. Berkoff, S. Christenholz re: open items (2.10). | 4.50 |
| 04/09/02 | M. Naughton | Conferences with M. Berkoff, N. Taylor re: schedules, operating reports, etc. (.10); conference with B. Choslovsky re: utility issues, report to R. Nied on certain issues, etc. (.10). | .20 |
| 04/09/02 | N. Taylor | Review docket for Ernst & Young order, top 50 creditor meeting notice (.50); drafted letter to creditors added to service list (.60); conferences with MAB regarding court website (.20); fax to creditor with petition and case numbers (.30); call to and from K. Sobecki regarding court website information (.20); send proposed information to K. Sobecki (.20); call to and from B. Foley regarding claims of creditors (.40); revise notice of change of firm name (.30); conferences with | 5.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265462

Page 9

| | | | |
|----------|-------------|--|------|
| | | MAB (.30); draft chart of utility adequate assurance requests (1.70); review of monthly operating reports, compare form to Bethlehem Steel (.30). | |
| 04/10/02 | M. Berkoff | Field calls from creditors (.70); in house officers C National (.60); review e-mails (.60). | 1.90 |
| 04/10/02 | M. Naughton | Revise bar date motion, bar date order and bar date notice (.60). | .60 |
| 04/10/02 | N. Taylor | Calls to and from creditors (.30); call to and from K. Simon regarding calendar (.20); email same (.10); letters to creditors regarding service list (.60); obtain Ernst & Young order (.20); letter to F. Phillips enclosing order (.20); conference with SJC regarding form fee applications and administrative orders (.20); obtain copies for SJC (.30); coordinate updates to service list (.30). | 2.40 |
| 04/11/02 | M. Berkoff | Telephone conference with M. Cohen (.20); telephone conference with Ron W. (.10); telephone conference with T. Pohl (.10); office conference with Mark P. Naughton and David N. Missner re: pending matters/motions (.40); review e-mails (.40) and new pleadings (.60). | 1.80 |
| 04/11/02 | M. Naughton | Conferences with M. Berkoff, D. Gutfeld re: requests for information by committee counsel on Livonia lease, US Liquids (.20); conferences with M. Berkoff re: litigation, leases, open items | 1.70 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1265462

Page 10

(.50); work on open item list, status report (.50); revise bar date motion (.30); e-mail memorandum and review responses, to M. Berkoff, T. Pohl re: bar date (.20).

04/11/02 N. Taylor Call to K. Logan regarding claims and change of address (.20); draft letter to K. Logan enclosing first day motions and orders (.20); draft letter to J. Martínez enclosing address changes (.20). .60

04/12/02 S. Christenholz Reviewed open matters (.50); created list of pending matters (1.20); office conference with MAB regarding status and Illinois Power (.40). 2.10

04/12/02 M. Berkoff Office conferences with D. Missner and M. Naughton to go over bar date motion, April 23 court, new motions, Debtors' objections and various other matters (1.10); teleconference with S. Creveling re: resolution of tax issue (.30); teleconference with R. Werhnyak (.10); review emails (.70); review pleadings (.80); review correspondence (.80). 3.80

04/12/02 M. Naughton Revise, finalize, file and serve Motion to Set Bar Date, including T/C with T. Pohl re: same and conference with D. Missner (1.30); review respond to e-mail from K. Simon on monthly expenditures/report (.10); conferences with M. Berkoff, D. Missner re: open items (.1.10). 2.50

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265462

Page 11

| | | | |
|----------|-----------------|--|------|
| 04/12/02 | D. Missner | Conference with Naughton and Berkoff re case administration and how responsibilities are being handled | 1.10 |
| 04/12/02 | N. Taylor | Assemble pleadings and arrange in chronological order (1.60); organize and index pleadings for Tinline Partners (.40). | 2.00 |
| 04/13/02 | S. Christenholz | Office conference with Choslovsky regarding open issues (.40). | .40 |
| 04/15/02 | M. Berkoff | Teleconference with T. Pohl (.10) and S. Christenholz (.20) re: pending issues. Also, conference call with R. Werhnyak, Mike Chestovich, and insurance counsel re: motions to lift stay (.40). Also, conference call with R. Werhnyak and T. Pohl re: insurance issues (.30). | 1.00 |
| 04/15/02 | M. Berkoff | Review numerous pleadings and correspondence (1.10); review docket sheet (.30). | 1.40 |
| 04/15/02 | M. Naughton | Draft letter to counsel for Griggs re: filing of Motion for Relief from Stay in Contravention of Case Management Order (.20); draft letter to D. Furr re: request to be on master service list (.10); brief conference with Mark A. Berkoff re: case status, 4/23 hearing, agenda for hearing (.10). | .40 |
| 04/15/02 | N. Taylor | Calls to and from creditors (.30). | .30 |
| 04/16/02 | M. Berkoff | Correspondence to R. Wehrnyak (.30); teleconference with M. Cohen re: rescheduling meeting (.10); review correspondence re: Crane (.20); review reclamation correspondence (.40); review | 2.10 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265462

Page 12

pleadings re: motions to lift stay
(.70); office conference with M.
Naughton re: strategy (.40).

04/16/02 M. Naughton Revise, send letter to D. Furr re: .50
request to be on Master Service
List (.10); conference with M.
Berkoff re: open items, next
week's hearing (.30); T/C with S.
Wolfe re: next week's hearing
(.10).

04/16/02 L. Laughlin Research on website for Indiana .50
creditor matrix for filing;

04/16/02 N. Taylor Email proposed Notice of 2.80
Commencement to K. Simon (.20);
call to and from B. Foley
regarding claims of creditors
(.20); assist with filing of
responses (.70); conference with
W. Choslovsky and MPN regarding
service of same (.30); coordinate
preparation of service list (.30);
send service lists and case
management order to D. Levitt
(.30); call to D. Levitt regarding
service list for filing (.20);
review docket for motion (.60).

04/17/02 M. Berkoff Teleconference with G. Farkas re: .60
set-off issue (.10);
teleconference with Attorney Wine
(represents personal injury
plaintiff) re: motion to lift stay
(.20); office conferences with M.
Naughton re: same (.30).

04/17/02 M. Naughton Work on agenda and otherwise 2.60
prepare for Omnibus Hearing next
week (2.20); draft letter to
counsel for Knies re: filing in
contravention of case management
order (.20); conference with D.

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1265462

Page 13

Gutfeld re: Motion to Extend Time to Assume Leases (.10); T/C with Steve Wolfe re: Omnibus Hearing next week (.10).

04/17/02 M. Naughton Revise, update case calendar (.50); conferences with N. Taylor re: Omnibus Hearing next week (.10); conferences with M. Berkoff re: automatic stay issues, executory contracts, meeting with creditors' tomorrow (.40); draft, send letter to counsel for Madden re: filing in contravention of case management order (.10). 1.10

04/17/02 D. Missner Review and organize pleadings .30

04/17/02 N. Taylor Send K. Logan bar date motion (.20); call from K. Logan regarding bar date motion (.20); conference with MPN regarding same (.20); conferences with MPN regarding agenda, motions regarding Tinline (.30); letter to creditors regarding placement on service list (.40); revise agenda (.30); review case docket for agenda items (.80); revise chart of rejected leases (.50); conferences with MPN and SJC regarding same (.20). 3.10

04/18/02 M. Naughton Conferences with D. Missner re: Committee meeting, Bar Date Motion (.10); conferences with M. Berkoff re: executory contracts, meeting of creditors today (.10); T/C with Steve Wolfe re: Bar Date Motion, Motion to Extend Time to Assume Leases, Schedules (.20); conference with M. Berkoff re: Omnibus Hearing, creditor meeting (.50). .90

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265462

Page 14

| | | | |
|----------|-----------------|---|------|
| 04/18/02 | M. Naughton | Review e-mail from J. Moran re: EES Coke Contract (.10); review Motion to Approve Procedures for Sale of de minimis Assets (.20); review e-mails from M. Chesetovich, B. Choslovsky re: security services contract (.10). | .40 |
| 04/18/02 | N. Taylor | Draft and revise chart of rejected leases (.80); conferences with MPN, MAB, SJC regarding same (.60); review of contracts regarding same (.70); review docket for agenda (.60); review and revise agenda (.60); coordinate preparation of binder for hearing (.40); call to bankruptcy court regarding information on website (.20); call from K. Simon regarding 341 meeting (.10); email chart to K. Simon (.10). | 4.10 |
| 04/19/02 | S. Christenholz | Office conference with MAB regarding open issues (.40); sent email regarding request for information (.30); emails with L. Newman regarding same (.20); office conference with MAB regarding hearing (.30). | 1.20 |
| 04/19/02 | M. Naughton | Conferences with N. Taylor re: filing and service of various pleadings (.30); conferences with M. Berkoff re: hearing next week (.30); revise work on agenda letter (.20) | .80 |
| 04/19/02 | N. Taylor | Coordinate preparation of binders for hearing (.50); review same (.40); draft notices of filing and certificates of service for pleadings being filed (1.00); coordinate preparation of service | 5.40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265462

Page 15

lists for each motion filed
(1.00); coordinate filing and
service of same (1.20); fax K.
Simon Cinergy motion (.20); call
to creditor (.30); conferences
with MPN and WC regarding same
(.30); draft Tinline certificate
of service (.30); letter to court
enclosing certificate of service
(.20).

| | | | |
|----------|-----------------|---|------|
| 04/20/02 | M. Berkoff | Review and respond to email (.80). Review pleadings and documents relating to various motions to lift stay brought by personal injury Plaintiffs (2.8). | 3.60 |
| 04/20/02 | M. Naughton | Draft fax memorandum to Chris Rexroat re: US Liquids (.10); draft fax memorandum to Mike Molinaro re: Cinergy (.10); revise agenda letter for Tuesday's hearing (.90); prepare for Omnibus hearing (.60). | 1.70 |
| 04/22/02 | S. Christenholz | Reviewed orders and prepared for hearing (.80). | .80 |
| 04/22/02 | M. Berkoff | Teleconferences with K. Sobacki (.10) and R. Werhnyak (.10) re: surety bonds. Discuss same with D. Missner (.10); review faxes re: same (.30). Also, review correspondence from creditors (.40); review bond documents (.70). | 1.70 |
| 04/22/02 | M. Naughton | Conferences with M. Berkoff re: agenda, bond issues, hearing tomorrow, Cinergy matters, etc. (.60); revise, circulate and finalize agenda letter, including e-mail to T. Pohl, M. Berkoff and | 1.90 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265462

Page 16

conferences with N. Taylor re:
same (.40); e-mail proposed agenda
to C. Springer (.10); T/C with M.
Berkoff, C. Springer about hearing
tomorrow (.60); conferences with
N. Taylor re: service of agenda
items, orders for hearing
tomorrow, etc. (.20).

| | | | |
|----------|-----------------|---|------|
| 04/22/02 | N. Taylor | Call to and from J. Dalicandro regarding website (.30); email information regarding case to J. Dalicandro (.30); calls from creditors (.60); coordinate filing and faxing of agenda (1.00); review and assemble binder for court (2.50); print and revise orders for hearing (1.50); conference with SJC regarding chart of rejected contracts and documents for court (.20); call to and from H. Mays regarding rejected contracts (.30); revise chart of rejected contracts (.20); email regarding bar date notice (.20); conferences with MPN and MAB regarding hearing (.30). | 7.40 |
| 04/23/02 | S. Christenholz | Reviewed agenda and prepared for court (1.50); appeared in court for hearings (1.80). | 3.30 |
| 04/23/02 | M. Berkoff | Review correspondence from numerous creditors (i.e., requests for payment, requests for notices, copies of claims, etc.) (.40). Review documents received from client (1.10). | 1.50 |
| 04/23/02 | M. Naughton | Draft proposed Stipulation for Cinergy Marketing (.10); prepare for, attend Omnibus Hearing (2.50); draft memorandum and calendar dates from hearing (.20); conferences with S. Christenholz, | 3.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265462

Page 17

| | | | |
|----------|-------------|--|------|
| | | N. Taylor re: service of orders, coordinating To Do items from court (.20). | |
| 04/23/02 | N. Taylor | Assemble orders, distribute, file and prepare for service of same (1.40); conferences with MPN regarding service of orders and drafts (.30); revise draft order (.20); draft enclosure letter (.30). | 2.20 |
| 04/24/02 | M. Berkoff | Office conference with W. Choslovsky re: delegating certain tasks (.20); review correspondence re: Crane (.20); review correspondence from creditors seeking set-offs of pre-petition claims (.60); respond to telephone calls from creditors (.70). | 1.70 |
| 04/24/02 | M. Naughton | Conference with N. Taylor re: coordinating service of orders entered yesterday (.10); conference with M. Berkoff and T. Pohl re: Mitsubishi Lease, Surety Bond Issue and other open items (.30). | .40 |
| 04/24/02 | N. Taylor | Coordinate sending orders (.30); review motions for service parties (1.00). | 1.30 |
| 04/25/02 | M. Berkoff | Review emails and pleadings (1.20); teleconferences from creditors re: case status (.70). | 1.90 |
| 04/26/02 | M. Naughton | Conference with S. Christenholz re: issues relating to taxes, warehousemen's lien, hybrid Utility providers (.20); conferences with M. Berkoff re: Illinois Power, Surety Bonds, Set | .50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265462

Page 18

| | | | |
|----------|-----------------|--|------|
| | | Off Claims and Automatic Stay litigation (.30). | |
| 04/26/02 | N. Taylor | Assist with filings regarding Illinois Power (1.00); obtain service list (.20); draft certificates of service (.50); call to docket regarding filing (.20); letters to creditors regarding addition to service list (1.00); coordinate addition to service list (.10); obtain pleading per MAB (.20). | 3.20 |
| 04/29/02 | M. Berkoff | Review files re: adequate assurance issues, setoff issues, motions to lift stay, professional retention issues and other matters (1.20); work on final bar date notice and order (.30). | 1.50 |
| 04/29/02 | M. Naughton | Update case calendar (.10); conference with N. Taylor re: service of certain pleadings (.10). | .20 |
| 04/29/02 | N. Taylor | Call from creditor (.20); letters to creditors regarding placement on service list (.80); update service list (.20); coordinate service of motion (.20); letter to K. Sobecki enclosing claim form for taxing authority (.30); organize claims received (.20). | 1.90 |
| 04/30/02 | S. Christenholz | Office conference with Naughton regarding draft orders from hearing (.20); office conference with MAB regarding open issues (.30). | .50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265462

Page 19

| | | | |
|-------------|-------------|--|-------------|
| 04/30/02 | M. Naughton | Attention to/update case calendar (.10); conference with M. Berkoff re: open matters (.20); conference with N. Taylor re: service of pleadings, case calendar (.10). | .40 |
| 04/30/02 | N. Taylor | Draft and revise orders (1.00); coordinate filing and service of same (.40); call to clerk (.20); draft enclosure letter (.30); call to B. Foley regarding claim of Mitsubishi (.10); conference with MAB (.30). | 2.30 |
| Total Hours | | | 175.50 |
| Total Fees | | | \$50,218.50 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| D. Missner | Partner | 12.00 | 485.00 | 5,820.00 |
| M. Berkoff | Partner | 35.60 | 395.00 | 14,062.00 |
| M. Naughton | Partner | 34.70 | 385.00 | 13,359.50 |
| S. Christenholz | Associate | 12.40 | 255.00 | 3,162.00 |
| W. Choslovsky | Associate | 1.10 | 255.00 | 280.50 |
| D. Gutfeld | Associate | 9.60 | 205.00 | 1,968.00 |
| L. Laughlin | Paralegal | .50 | 165.00 | 82.50 |
| N. Taylor | Paralegal | 69.60 | 165.00 | 11,484.00 |
| TOTALS | | 175.50 | | 50,218.50 |

Total Fees and Disbursements \$50,218.50

Total Matter Current Balance \$50,218.50

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 36

Matter Number: 306073-000006

Matter Name: Case Administration

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|--|--------------|
| 05/01/02 | S. Christenholz | Office conferences with MAB regarding open matters (.50). | .50 |
| 05/01/02 | M. Naughton | Conference with N. Taylor re: case calendar (.10); conferences with M. Berkoff re: case calendar, Tinsplate Holdings, Comerica, next Omnibus hearing date/preparation for same (.50); conference with C. McManus re: EES Coke Contract (.10). | .70 |
| 05/01/02 | N. Taylor | Calls to and from creditors (.30); call to clerk regarding order submitted to judge (.20); call to K. Logan regarding notice of bar date (.20); revise St. Paul Surety motion and order (.60); call to E. Kaup regarding same (.20); conferences with DNM regarding same (.30); coordinate filing of 2 motions (.30); conferences with MPN (.20); draft notice of filing for affidavits (.30); conference with MPN and MAB regarding case calendar (.20); revise calendar (.30); circulate calendar (.30); call to R. Werhnyak regarding same (.20); revise letter to judge regarding orders submitting tomorrow (.20); conference with MAB and clerk regarding orders | 4.00 |

National Steel Corporation
Invoice # 1273628

Page 37

(.20).

| | | | |
|----------|-----------------|---|------|
| 05/02/02 | M. Naughton | Review respond to email re: schedule information as to environmental matters from C. Babst (.10). | .10 |
| 05/02/02 | N. Taylor | Call to C. Bowler regarding email address (.20); draft letters to Judge Squires enclosing agreed order regarding Cinergy and bar date (.40); coordinate filing (.50); email calendar to H. Tanaka and internally (.30); coordinate faxing of affidavit to OCP (.20); revise calendar (1.00); draft notice of filing (.30); draft amended notice of motion (.30); correspondence with creditors (.40); draft letter to K. Logan (.30); draft letter to creditor in contravention of administration order (.30); calls to and from creditors (.70); email notice to K. Logan (.20); conferences with MAB regarding letter to creditor, orders and bar date notice (.30). | 5.40 |
| 05/03/02 | S. Christenholz | Office conferences with MAB regarding status (.30). | .30 |
| 05/03/02 | M. Naughton | Conferences with M. Berkoff re: case staffing, Omnibus Hearing date on May 14 (.40). | .40 |
| 05/03/02 | D. Missner | Conference with Berkoff re how to staff and administer host of matters in the case | .50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 38

| | | | |
|----------|-------------|---|------|
| 05/03/02 | N. Taylor | Calls to and from creditors (.70); communications with Logan & Company regarding publication of notice and addition of creditors to creditor list (.60); draft notices of filing and notice of motions for filing (1.00); coordinate filing and service of motions (1.20). | 3.50 |
| 05/06/02 | M. Berkoff | Attention to matters up on May 14 and May 16, respectively. | .60 |
| 05/06/02 | M. Berkoff | Review pleadings and correspondence (1.40); office conferences with M. Naughton (.40); D. Missner (.20) and S. Christenholz (.40) re: various pending matters. Also, teleconference with C. Roeder re: money held in pre-petition escrow (.20); teleconference with Herman Mays re: Sloss contract (.30); conference call with Mays and C. Springer re: same (.40). | 3.30 |
| 05/06/02 | M. Naughton | Conferences with D. Missner, B. Choslovsky re: hearing next week, especially focusing on Lift Stay Matters (.80); conference with M. Berkoff re: set off issues, Coke Contract Amendment (.20); review Motion to Lift Stay filed by National Union Fire Insurance Company and conferences with M. Berkoff, D. Gutfeld re: same (.30). | 1.30 |
| 05/06/02 | D. Missner | Prepare with Choslovsky and Naughton for omnibus hearing and matters set for that date | .70 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 39

| | | | |
|----------|-----------------|--|------|
| 05/06/02 | D. Missner | Work on pleadings for omnibus hearing; review and analyze same | .80 |
| 05/07/02 | S. Christenholz | Reviewed various emails from client and files regarding open matters (1.10). | 1.10 |
| 05/07/02 | L. Inskeep | Confs. M. Berkoff and C. McManus regarding stay modification orders. | .50 |
| 05/07/02 | M. Berkoff | Review correspondence and pleadings. | .70 |
| 05/08/02 | M. Naughton | Review, respond to e-mail re: US Department of Labor claim against National Pellet (.10). | .10 |
| 05/08/02 | N. Taylor | Calls to/from creditors (1.0); send documents to creditors (.6); coordinate additions to service list (.3); coordinate preparation of letters re: same (.2); call to document service re: documents and bates labeling(.30) | 2.40 |
| 05/09/02 | S. Christenholz | Reviewed open matters (.50). | .50 |
| 05/09/02 | M. Berkoff | Review correspondence and emails (.60); office conference with W. Choslovsky re: Cinergy's motion and our response (.30). | .90 |
| 05/09/02 | M. Naughton | Review, revise proposed agenda letter (.30); conferences with N. Taylor re: proposed agenda, case calendar, correspondence to movants on filings in contravention of case management order, etc. (.20); conference with M. Berkoff re: omnibus hearing date, Illinois Power, City of River Rouge, and Lazard retention | .90 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 40

(.40).

| | | | |
|----------|-----------------|---|------|
| 05/09/02 | N. Taylor | Calls to/from creditors (1:0); draft agenda (2.5); review case docket for Agenda items (1.5); conferences with MPN re: Agenda (.3); letters to creditors in contravention of case management order (.5); email calendar internally (.2); email Lazard Order to T. Labuda (.2); conference with MAB (.2). | 6.40 |
| 05/10/02 | S. Christenholz | Office conference with MAB regarding status and motions (.50); reviewed various emails regarding pending matters (.40). | .90 |
| 05/10/02 | M. Naughton | Work on, finalize and file Response to Comerica Motion, including conferences with C. McManus and legal research re: same (1.00); lengthy conference with D. Missner, B. Choslovsky re: Omnibus Hearing Tuesday, especially as to Motions to Lift Stay, including T/C with T. Pohl re: same (1.70); conferences with N. Taylor re: updated agenda for hearing and review same (.10). | 2.80 |
| 05/10/02 | D. Missner | Prepare for omnibus hearing with Naughton and Choslovsky with special emphasis on motions to lift stay on personal injury cases; telephone conferences with broker (agent), client and Pohl; analyze letters of credit situation | 3.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 41

| | | | |
|----------|-------------|--|------|
| 05/10/02 | N. Taylor | Obtain specific motions for MAB, WC and DNM (.3); send email to T. Pohl re: Notice of Bar Date (.2); review appeal (.1); draft and revise agenda (1.6); email case calendar (.2); coordinate filing/service of documents (1.0); calls to/from creditors (.6); call to/from S. Thomas (.2). coordinate preparation of proactive admissions for Tinsplate Partners (.3). | 4.50 |
| 05/11/02 | M. Berkoff | Review emails and correspondence (1.40); follow-up calls to Piper Rudnick attorneys re: pending matters (.40); allocation of responsibilities, etc. (.40). | 2.20 |
| 05/12/02 | M. Naughton | Review Bondholders Committee Objection to Surety Bond Motion and e-mails to D. Missner re: same (.20); review e-mail re: J. Behr Motion for Relief from Stay, voice mail re: same and respond to e-mail (.10). | .30 |
| 05/13/02 | M. Berkoff | Review numerous emails (.60); teleconferences from creditors (.30). | .90 |
| 05/13/02 | M. Naughton | Fill out Pro Hac Vice Application for Tinsplate Holdings case (.10); conferences with N. Taylor re: agenda for tomorrow's hearing (.20); review, finalize agenda letter for tomorrow's hearing (.20); conferences with D. Missner re: omnibus hearing tomorrow (.30); conference with M. Berkoff re: omnibus hearing tomorrow (.10). | .90 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 42

| | | | |
|----------|---------------|---|------|
| 05/13/02 | D. Missner | Work on omnibus hearing particularly the complaints to lift stay; telephone conferences and correspondence with attorneys re same; conference with Naughton and Choslovsky | 3.00 |
| 05/13/02 | L. Laughlin | Proof numerous documents/pleadings with Nina Taylor for inclusion in binders for court hearing on May 14 (1.10); draft orders stipulating to continued hearing dates (.60); draft letter to Indiana court for application to appear pro hac vice in Tinline case (.30); draft proposed form of order for Indiana court (.30). | 2.30 |
| 05/13/02 | N. Taylor | Revise agenda (1.5); coordinate filing of same (.3); conference with MPN (.3); create a list of interested parties (.3); coordinate service of agenda on master S. list and other interested parties (.5); assemble binder for hearing (1.7); draft scheduling orders (1.0); conference with WC (.2); send agenda to C. Springer (.2); proof notice of commencement for publication with LLP (.3); emails to/from Logan & Company re: same (.2); draft letter to creditor enclosing final dip financing order (.3); calls to/from creditors (.6); send service lists to creditors (.3). | 7.70 |
| 05/14/02 | W. Choslovsky | Court Hearing: Prepare for and attend omnibus hearing (22 agenda items). | 2.20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 43

| | | | |
|----------|-----------------|--|------|
| 05/14/02 | M. Berkoff | Office conference with D. Missner and M. Naughton re: de-briefing on Omnibus hearing. | .20 |
| 05/14/02 | M. Naughton | Prepare for, attend omnibus hearing (1.60); draft memorandum re: scheduling of new dates, responses, etc. (.30). | 1.90 |
| 05/14/02 | D. Missner | Prepare for and attend omnibus hearing (Judge Squires); attend post court meeting with Claudia Springer re facts of case | 3.70 |
| 05/14/02 | N. Taylor | Assemble and filing orders for service (1.0); obtain specific orders and motions for WC, SJC (.3); conference with DNM (.2); Tinline - calls to district and Bankruptcy Court re: pro hac vice (.6); obtain forms for admission (.2); call from Landmark (.2); calls to/from creditors (.8); email S list and admin. order to creditors (.4); call to court re: case information (.1). | 3.80 |
| 05/15/02 | S. Christenholz | Reviewed emails from client and Naughton regarding open matters (.30). | .30 |
| 05/15/02 | M. Naughton | Review e-mail from J. Wise (Weil Gotshal) re: TriOrient Acknowledgment, forward same to P. Wiener, M. Chestovich and draft e-mails to Mr. Wise (.20); review, exchange e-mails with J. Schumacher re: Portside (.10); T/C with M. Chestovich, F. Santucci re: TriOrient (.10); review and respond to e-mails from M. Chestovich re: Rudd Lease (.10); work on TriOrient matter including | .90 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 44

| | | | |
|----------|-----------------|---|------|
| | | review of Bank Group's comments, e-mails to P. Wiener, etc. (.40). | |
| 05/15/02 | M. Naughton | Review e-mail related to United Healthcare Group Health (.10); draft e-mail to N. Taylor re: requests of Western Lime and USF&G to be added to service list (.10); revise, finalize memo on schedule for next hearings (.10). | .30 |
| 05/15/02 | N. Taylor | Coordinate service of orders (.80); draft letters regarding same (1.00); calls to and from Logan regarding schedules (.30). | 2.10 |
| 05/16/02 | W. Choslovsky | Draft memorandum to Mark Berkoff detailing status of all pending matters. | 1.20 |
| 05/16/02 | S. Christenholz | Set up and organized new matters (.60). | .60 |
| 05/16/02 | M. Berkoff | Teleconference with D. Jury re: Union's request to file Omnibus Claims for employees and retirees (.20); office conference with M. Naughton re: various pending matters (.30); office conference with W. Choslovsky re: handling two new issues (.10); office conference with S. Christenholz re: lien claims (.10); review pleadings (.40) and correspondence and emails (.80). | 1.90 |
| 05/16/02 | M. Naughton | Conferences with M. Berkoff re: schedules, Lazard order, sale motion, critical employee motion (.30); conference with C. McManus re: set off issues (.10). | .40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 45

| | | | |
|----------|-----------------|--|------|
| 05/16/02 | N. Taylor | Calls from creditors (.50); send service list and documents to creditors (.30). | .80 |
| 05/17/02 | S. Christenholz | Reviewed and organized files (1.60); office conference with Naughton regarding open matters (.30); drafted list of open matters (1.30); phone conference with Larry Clancy regarding service list (.20). | 3.40 |
| 05/17/02 | M. Naughton | Review files and create checklist of open matters/to do items (.50); conferences with M. Berkoff re: open items, matters to be assigned going forward, status of various items, etc. (1.40); review memoranda from S. Christenholz, B. Choslovsky, and conferences with them, re: open items (.20). | 2.10 |
| 05/17/02 | M. Naughton | Conferences with C. McManus re: set off issues/motions, Joseph Behr motion (.20); T/Cs with K. Simon re: adequate protection motion, critical employee retention motion (.10); attention to filing motions re: critical employee retention program and adequate protection stipulation (.20). | .50 |
| 05/17/02 | N. Taylor | Obtain motions per MAB (.30); review docket for objections to fee applications (.20); conferences with MAB regarding schedules (.20); call from B. Crocker (.10); call to and from K. Simon regarding motions for filing (.30); update and send case calendar (.40); draft notices of motion and notices of filing | 7.30 |

National Steel Corporation
Invoice # 1273628

Page 46

(1.00); revise motions (.30);
coordinate filing and service of
motions (4.50).

| | | | |
|----------|-------------|--|------|
| 05/20/02 | M. Berkoff | Review emails. | .20 |
| 05/20/02 | M. Naughton | Prepare for, including review of court transcript, attend court hearing re: Lazard retention (1.90); e-mail to clients re: Lazard, surety bond (.10); letter to J. Sebastian enclosing surety order (.20); letter to K. Sobecki, B. McDonough re: Lazard Order (.10); draft revised order on schedules, fax cover sheet to master service list re: same (.20). | 2.50 |
| 05/20/02 | M. Naughton | Review letter from counsel for Western Lime re: Notice of Appearance and respond to same (.10); review proposed order on National Union's Motion for Relief from Stay (.10); review Motion for Relief from Automatic Stay of PSC Metals and Memorandum to C. McManus re: same (.10). | .30 |
| 05/20/02 | M. Naughton | Conference with B. Choslovsky re: open items, including Livonia lease, Rabbi Trust and others (.10). | .10 |
| 05/20/02 | L. Laughlin | Draft various correspondence to creditors re: service list requests; review correspondence. | 1.10 |
| 05/20/02 | N. Taylor | Call from B. Crocker regarding schedules (.20); call to and from MAB regarding same (.20); email to and from MPN regarding same (.20); begin preparation of agenda (1.60); calls to and from B. | 2.60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 47

| | | | |
|----------|-----------------|--|------|
| | | Choslovsky regarding continuances (.20); call from court regarding website (.20). | |
| 05/21/02 | M. Berkoff | Review emails. | .40 |
| 05/21/02 | M. Naughton | Receipt of Order Authorizing Retention of Lazard as entered and forward same to client (.10); conference with D. Missner re: Berndt Motion for Relief from Stay, 5/28 hearing, set off matters, etc. (.20); draft letter to J. Squires re: Order Extending Schedules(.10). | .40 |
| 05/21/02 | D. Missner | Prepare for omnibus hearing: review motions to lift stay, organize and review correspondence | 1.00 |
| 05/21/02 | D. Missner | Telephone conferences with company representative re notice of commencement and effect on retirees and whether they have to file proofs of claim; telephone conference with reporter in West Virginia re same issue | .60 |
| 05/22/02 | W. Choslovsky | Prepare and review May 28, 2002 hearing agenda. | .30 |
| 05/22/02 | S. Christenholz | Office conference with MAB regarding status (.40); office conference with Naughton regarding pending matters, including Michigan Property Sales, Illinois Power, Portside and miscellaneous executory contracts (.70). | 1.10 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 48

| | | | |
|----------|-------------|---|------|
| 05/22/02 | M. Berkoff | Prepare for May 28 court (1.20); telephone call T. Pohl regarding same (.10); office conference David Missner regarding same (.10). | 1.40 |
| 05/22/02 | M. Naughton | Review subpoena for documents related to deferred compensation plan, draft fax memo to R. Wehrnyak re: same and T/C with counsel issuing subpoena (.20). | .20 |
| 05/22/02 | M. Naughton | Begin to prepare for Tuesday's court hearing (.20); conference with S. Christenholz re: Illinois Power, Portside, asset dispositions, B.O.P. Services Contract, Ruan Contract, etc (.50); T/C with UST, Clerk's office re: Schedules (.10); review, revise proposed agenda and conferences with N. Taylor re: same (.20). | 1.00 |
| 05/22/02 | D. Missner | Prepare for omnibus hearing with Naughton and Berkoff; conference call with Claudia Springer | .80 |
| 05/22/02 | N. Taylor | Call to and from creditors regarding bar date, filing of claim and filing of schedules (.70); call to and from Logan regarding notice for publication (.20); draft agenda (.60). | 1.50 |
| 05/23/02 | M. Berkoff | Review pleadings filed in derogation of case management order (.30); review correspondence (.30); e-mails (.40) and prepare for May 28 court (.80). Also, office conferences with Bill | 2.10 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 49

Choslovsky regarding amending
order lifting stay in favor of
National Union Insurance (:30).

| | | | |
|----------|-------------|--|------|
| 05/23/02 | M. Naughton | Review, respond to e-mails on schedules (.10); work on schedules and global notes to schedules, including T/Cs with E. Crocker and conferences with M. Berkoff and N. Taylor re: same (1.00); work on, finalize agenda letter to Judge Squires (.40); T/C with L. Newman re: claim of Robert McBride (.10); attention to order on National Fire Insurance (.10). | 1.70 |
| 05/23/02 | D. Missner | Work on preparation for next omnibus hearing | 1.00 |
| 05/23/02 | L. Laughlin | Proof revised agenda for 5/25, gather and insert information in agenda (.60); review court docket, insert docket numbers and verify information in agenda (1.40); draft letter to creditor re: notices (.30); review and search for pleadings on-line, gather and assemble documents (1.20). | 3.50 |
| 05/23/02 | N. Taylor | Revise Agenda (1.00); coordinate filing and service of Agenda (1.00); calls to J. Delecandro, S. Wolfe and B. Crocker regarding schedules (.80); call to Copy Service regarding schedules (.30); conference with MAB, MPN and B. Crocker (.30); call to and from creditors (.70); call to and from clerk (.30); send documents to creditor (.30); send order regarding schedules to Trustee (.30). | 5.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 50

| | | | |
|----------|---------------|---|------|
| 05/24/02 | M. Berkoff | Telephone calls from creditors re: bar date notice and DIP issues (.80); Office conference with M. Naughton to prepare for 5/28 court (.30); Prepare for court (.60); Conference call with M. Naughton and T. Pohl re: Exclusivity Extension Motion (.20) | 1.90 |
| 05/24/02 | M. Naughton | Lengthy conferences with M. Berkoff re: court hearing Tuesday, schedules, Motion to Sell Texas Real Estate, Motion to Extend Exclusivity (1.10); T/C with R. Wehrnyak, M. Berkoff re: sale of Texas real estate, R. McBride subpoena (.30); T/Cs with M. Berkoff, T. Pohl re: sale of Texas real estate and Motion to Extend Exclusivity (.30). | 1.70 |
| 05/24/02 | N. Taylor | Coordinate filing of schedules in bankruptcy (1.00); call to and from J. Dalicandro of bankruptcy court (.30); call to copy service (.20). | 1.50 |
| 05/25/02 | M. Berkoff | Office conference with Nina Taylor re: preparation for 5/28 court (.20); preparation for court, including review of Mitsubishi and Marubeni pleadings and numerous other pleadings (2.40) | 2.60 |
| 05/25/02 | N. Taylor | Preparation for court hearing, assemble binder of motions (1.80); draft and assemble orders (1.50); conference with MAB (.20). | 3.50 |
| 05/28/02 | W. Choslovsky | Omnibus Hearing before Judge Squires: 21 agenda items, and prepare for same | 1.80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 51

| | | | |
|----------|-----------------|--|------|
| 05/28/02 | S. Christenholz | Phone conference with Werhnyak regarding status (.40); office conference with MAB regarding same (.10). | .50 |
| 05/28/02 | M. Berkoff | Preparation for Court (.30); attendance in court at omnibus hearing (2.10); office conference with N. Taylor re: entry of orders and follow-up (.10); follow-up office conference with M. Naughton (.10); review correspondence, pleadings and emails (.80). | 3.40 |
| 05/28/02 | M. Naughton | Prepare for, attend Omnibus hearing (2.80); review e-mail re: NKK/Dofasco (.10); review proposed exclusivity extension motion (.20). | 3.10 |
| 05/28/02 | D. Missner | Attend and participate in the omnibus hearing before Judge Squires; conference with client and co-counsel | 2.40 |
| 05/29/02 | M. Berkoff | Review and edit motion to extend exclusive periods (.40); teleconference with T. Pohl re: same (.10); teleconference with Micky C. re: May 30 conference call on labor issues (.10); office conference with S. Loren re: same (.10); prepare for call (.50). | 1.20 |
| 05/29/02 | M. Berkoff | Review correspondence and pleadings (.60); review emails (.60); office conference with N. Taylor re: attachment to Ernst & Young order to Court (.20); correspondence to Judge Squires (.30); teleconferences from creditors and retirees re: bankruptcy notice (.80). | 2.50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 52

| | | | |
|----------|-------------|--|------|
| 05/29/02 | M. Naughton | Draft letter to Judge Squires enclosing orders for Cinergy and City of River Rouge (.10); conferences with C. McManus re: Motions to Sell Texas Real Estate and Extend Exclusivity Periods (.20); review proposed Affidavit in Support of Motion to Sell Texas Real Estate (.20). | .50 |
| 05/29/02 | N. Taylor | Service of orders upon service list and interested parties (2.00); letter to judge enclosing attachment to Ernst & Young order (.30); conferences with MAB (.30); begin agenda for 6/18 hearing (.30); calls to and from creditors (.60). | 3.50 |
| 05/30/02 | M. Berkoff | Finalize, file and serve motion to extend exclusive periods (.80); teleconferences from creditors and retirees re: bar date notice (.70). Also, review correspondence and numerous emails (1.40). | 2.90 |
| 05/30/02 | N. Taylor | Revise motions (.40); draft notices (.40); coordinate filing of motion (.50); calls to and from Logan & Company regarding notice, claims and publication (.30); letter to creditor (.30); conferences with MAB (.10); obtain copies of notices (.20); calls to and from creditors (.30). | 2.50 |
| 05/31/02 | M. Berkoff | Return calls to creditors (.70); review pleadings and begin preparation for June 18 court (1.0). also, teleconference with S. Wolfe re: Debtors' exclusivity motion (.10). | 1.80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 53

| | | | |
|-------------|-------------|---|-------------|
| 05/31/02 | M. Naughton | T/C with H. Emilfarb (creditor's counsel) (.10). | .10 |
| 05/31/02 | N. Taylor | Calls to and from creditors (.60); coordinate filing of motion (.50); call to and from Logan & Company (.20); letters to Logan & Company enclosing claims received (.30); letters to creditors enclosing notice regarding bar date (.60); revise and send case calendar (.30); review schedules for particular claimant (.30); call to clerk regarding website (.10); conference with A. Derby regarding pleadings (.30). | 3.20 |
| Total Hours | | | 167.10 |
| Total Fees | | | \$47,331.50 |

TIME KEEPER SUMMARY

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| D. Missner | Partner | 17.50 | 485.00 | 8,487.50 |
| L. Inskeep | Partner | .50 | 445.00 | 222.50 |
| M. Berkoff | Partner | 31.10 | 395.00 | 12,284.50 |
| M. Naughton | Partner | 25.20 | 385.00 | 9,702.00 |
| S. Christenholz | Associate | 9.20 | 255.00 | 2,346.00 |
| W. Choslovsky | Associate | 5.50 | 255.00 | 1,402.50 |
| L. Laughlin | Paralegal | 6.90 | 165.00 | 1,138.50 |
| N. Taylor | Paralegal | 71.20 | 165.00 | 11,748.00 |
| TOTALS | | 167.10 | | 47,331.50 |

| | |
|------------------------------|--------------------|
| Total Fees and Disbursements | \$47,331.50 |
| Total Matter Current Balance | <u>\$47,331.50</u> |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283068

Matter Number: 306073-000006

Matter Name: Case Administration

For Legal Services Rendered Through June 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-------------|---|--------------|
| 06/03/02 | M. Berkoff | Teleconferences from creditors and retirees re: bankruptcy notice (.70); office conference with L. Packer (.20); review emails, pleadings and correspondence (.80); teleconference with T. Pohl (.10). Also, correspondence to R. Werhnyak, K. Sobacki and W. McDonough (.30). | 2.10 |
| 06/03/02 | L. Laughlin | Review numerous creditor's correspondence (.40); add necessary parties to 2002 service lists (.30); draft numerous confirmation letters (.40); draft letter to M. Kilgore (.30). | 1.40 |
| 06/04/02 | M. Berkoff | Review emails (.30); correspondence (.30) and pleadings (.40); teleconference with Nick Voulamanos at Ramies Capital (.20). Also, office conference with D. Missner on status (.20); office conference with W. Choslovsky re: matters up on June 18 (.30). Also, office conference with S. Christenholz re: various DIP issues (.20). | 1.90 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283068

Page 2

| | | | |
|----------|-----------------|--|------|
| 06/04/02 | D. Missner | Review case management files; prepare for omnibus hearing | .50 |
| 06/05/02 | S. Christenholz | Reviewed pleadings (.40). | .40 |
| 06/05/02 | M. Berkoff | Office conference with D. Missner (.10) and W. Choslovsky (.30) re: lift stay motions. Also, office conference with M. Naughton re: preparation for June 18 Court (.40). Also, consideration of McBride 2004 request (.10). Also, office conferences with M. Fenton and G. Plumb re: GECC motion and supplement (.30); review pleadings (.80) and prepare for court (.60). | 2.60 |
| 06/05/02 | M. Naughton | Conference with M. Berkoff re: 6-18 hearing preparation and strategies (.30); e-mail to R. Werhnyak re: R. McBride subpoena and conference with M. Berkoff re: same (.20). | .50 |
| 06/05/02 | L. Laughlin | Review correspondence re: general matters (.50); draft letters to entities re: request for 2002 service list (.30); review docket re: schedule for 6/18 hearing (.20). | 1.00 |
| 06/05/02 | C. Mcmanus | Telephone conference with creditor re: bar date. | .10 |
| 06/06/02 | M. Berkoff | Prepare for June 18 hearing. | 1.30 |
| 06/09/02 | M. Berkoff | Review emails and correspondence(.80); review Comerica's objection to extending exclusivity (.40). | 1.20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283068

Page 3

| | | | |
|----------|-------------|---|------|
| 06/10/02 | M. Berkoff | Office conference with W. Choslovsky re: status on pending lift stay motions and preparations for June 18 court (.20); conference call with W. Choslovsky and D. Leavitt (Hartford's counsel) re: Hartford's position (.30); teleconference with R. Bendix re: PNC's motion for setoff (.20); review motions (.20); office conference with C. McManus re: setoff motions set for hearing on June 18 (.10). Also, office conference with M. Naughton re: status of various matters (.20); prepare for June 18 court (.40). | 1.60 |
| 06/10/02 | M. Naughton | Receipt, review of final version of Agreed Order with Cinergy (.10); revise, send letter to Judge Squires submitting orders on River Rouge and Cinergy (.20); review letter from counsel for J. Westhause, retiree, and conference with N. Taylor re: same (.10). | .40 |
| 06/10/02 | M. Naughton | Conference with N. Taylor re: case calendar, court agenda (.10); conferences with M. Berkoff re: MB Valuation, Omnibus Hearing, meeting tomorrow, etc. (.30); conference with S. Christenholz re: utilities, asset sale/disposition notices, etc. (.10). | .50 |
| 06/10/02 | M. Naughton | Review letter from R. Werhnyak re: Robert McBride (.10); draft letter to L. Newman (counsel for Robert McBride) re: subpoena and enclosing documents (.20). | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283068

Page 4

| | | | |
|----------|-----------------|---|------|
| 06/10/02 | N. Taylor | Review schedules for specific creditors (1.10); revise and send case calendar (.70); begin to draft agenda (1.30); calls to and from creditors (.60). | 3.70 |
| 06/11/02 | S. Christenholz | Office conference with Naughton regarding River Rouge, Portside, Illinois Power, and sale of Ecorse property (.50). | .50 |
| 06/11/02 | M. Naughton | Conference with S. Christenholz re: Portside Energy, Illinois Power settlement, City of River Rouge, sale of Ecorse real estate (.50). | .50 |
| 06/11/02 | N. Taylor | Call to J. Dalicandro regarding filing of affidavit and disk (.20); review disk for several parties (.60); draft agenda and obtain docket (2.00); review Judge Squires' court call on-line (.30); draft notice of filing for answer (.30); revise chart of fee applications (.50). | 3.90 |
| 06/12/02 | M. Berkoff | Office conferences with W. Choslovsky re: various lift stay motions (.40); review and analyze Comerica's Objection to Debtors' Exclusivity Extension Motion (.40). Also, review numerous pleadings and miscellaneous correspondence in connection with 6/18 Court (1.40) and telephone calls from creditors/retirees (.40). | 2.60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283068

Page 5

| | | | |
|----------|-------------|--|------|
| 06/12/02 | N. Taylor | Call to and from Landmark regarding schedules (.20); review CD Roms (.30); call to creditor regarding claim and listing on schedules (.30); revise agenda (1.50); revise list of interested parties (.30); review schedules for specific creditors (.60). | 3.20 |
| 06/13/02 | M. Berkoff | Office conferences with M. Naughton (.30) and W. Choslovsky (.20) re: 6/18 Omnibus Hearing. Also, prepare for hearing (1.10). | 1.60 |
| 06/13/02 | M. Naughton | Brief conference with Committee Counsel, D. Gramlich, re: financing order, omnibus hearing next week (.10); work on agenda letter for Judge Squires (.30); conferences with M. Berkoff re: omnibus hearing next week (.30); T/C with C. Springer re: omnibus hearing next week, modifications to financing order, contract issues, etc. (.50). | 1.20 |
| 06/13/02 | M. Naughton | Review e-mail from J. Moran relating to Ruan Leasing (.10). | .10 |
| 06/13/02 | N. Taylor | Calls to and from creditors (.60); send creditor service list (.30); obtain order regarding adequate assurance (.30); email regarding case calendar (.20); review schedules for specific creditors (.70); conference with A. Derby regarding correspondence (.30). | 2.40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2113356

National Steel Corporation
Invoice # 1283068

Page 6

| | | | |
|----------|-----------------|--|------|
| 06/14/02 | S. Christenholz | Reviewed and organized files (.30); office conference with Naughton regarding Portside, Illinois Power and sale of Ecorse property (.50); office conferences with Naughton regarding status reports (1.20). | 2.00 |
| 06/14/02 | M. Naughton | Conferences with S. Christenholz re: sale of Michigan real estate, Illinois Power matters, Portside Energy, Toledo Blanks, General Stevederes, etc. (1.20); conferences with N. Taylor re: agenda letter (.20); work on agenda letter (.40). | 1.80 |
| 06/14/02 | N. Taylor | Revise agenda (.70); coordinate filing and service of affidavit, notice of sale and agenda (1.00); revise and send case calendar (.40); begin to assemble documents for hearing (1.50). | 3.60 |
| 06/17/02 | W. Choslovsky | Prepare Mickey Chestovich, witness and NSC in-house counsel, for June 18 hearing. | 1.80 |
| 06/17/02 | M. Berkoff | Prepare for June 18 court including work on GECC stipulation and negotiate interim stipulation with Comerica's counsel (1.60); teleconference with T. Pohl (.20); teleconferences with S. Towbin (.30); office conferences with W. Choslovsky (.30) and M. Naughton (.20); office conferences with N. Taylor re: court orders (.40); office conferences with M. Fenton re: Comerica (.40). Also, review revised agenda (.20) and prepare for argument on motion to extend exclusive periods including review | 5.60 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283068

Page 7

cases (1.7). Also, office conferences with D. Gutfeld re: review of docket and prepare for court (.30).

06/17/02 M. Naughton Prepare for omnibus hearing tomorrow generally (.60); prepare for automatic stay motions, including work on potential testimony of M. Chestovich, review case law, etc. (3.90); conferences with M. Berkoff re: hearing tomorrow (.20); attention to document subpoena of Robert McBride (.10). 4.80

06/17/02 M. Naughton T/C with Committee counsel re: Motion to Extend Time to Respond/Object to DIP Financing Order (.10). .10

06/17/02 N. Taylor Conferences with MAB (.50); obtain motion regarding extending time (.20); review court call (.30); revise agenda (.30); service of sale notice (.20); prepare binders and draft and assemble orders for hearing (4.20); conference with B. Choslovsky regarding documents for hearing (.20); conference with MPN regarding court call (.20); calls to and from creditors (.20) 6.30

06/17/02 D. Gutfeld Pull/review cases re: extension of exclusivity (.6); review court docket for additional filings (for 6/18 hearing) (.4); review Committee Motion re: modification of DIP order for 6/18 hearing (.4). 1.40

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2113356

National Steel Corporation
Invoice # 1283068

Page 8

| | | | |
|----------|---------------|---|------|
| 06/18/02 | W. Choslovsky | Court Hearing: Prepare for and appear at omnibus hearing and present/argue myriad agenda items (28 in total) (2.4); morning meeting with Mickey Chestovich, NSC in-house counsel, to review/prepare witness testimony (1.80); review agenda items with Mark Naughton (.30). | 4.50 |
| 06/18/02 | M. Berkoff | Work on Interim Stipulation providing provisional adequate protection to Comerica (.40); discuss same with M. Fenton (.20) and K. Carlson (.10). Also, prepare for Omnibus hearing (.60); attendance at hearing (1.70). Also, teleconferences from S. Wolf re: meeting in August to discuss pension issues (.20). Also, teleconferences from creditors re: case status, bar date notice, outcome of June 18 court, etc. (.80). Also, office conferences with N. Taylor re: Court and responding to creditors inquiries (.30). | 4.30 |
| 06/18/02 | M. Naughton | Prepare for, attend omnibus hearing as to Motions to Lift Stay, Illinois Power, Portside, including conference with M. Chestovich re: same (4.20); draft memorandum re: To Do items from today's court hearing (.10). | 4.30 |
| 06/18/02 | N. Taylor | Review schedules and affidavit of service to determine if plaintiffs received notice (2.00); conferences with MAB and WC regarding same (.30); coordinate updates to service list (.10); | 4.00 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283068

Page 9

coordinate mailing of claims to Logan (.20); draft letter to H. Stroube enclosing CD Rom with schedules (.30); brief conference with MAB regarding creditor calls (.10); call to Logan regarding same (.10); review and assemble orders for service (.60); coordinate preparation of pro hac vice admissions (.30).

| | | | |
|----------|-------------|---|------|
| 06/19/02 | M. Naughton | Revise Order Authorizing Sale of Texas real estate (.40); draft, revise proposed Order Denying Grigg Motion to Lift Automatic Stay (.60); review e-mail related to scheduled claims of PI creditors, set off creditors, etc. (.10). | 1.10 |
| 06/19/02 | N. Taylor | Service of orders, draft letters to interested parties enclosing orders (2.80); conferences with B. Choslovsky regarding orders (.20); conference with MAB regarding service (.10); calls to and from creditors (.60). | 3.70 |
| 06/20/02 | M. Berkoff | Teleconference with S. Wolfe re: MB valuations (.20); discuss same with C. Springer (.20) and T. Pohl (.10); teleconferences from numerous creditors (.70). | 1.20 |
| 06/20/02 | M. Naughton | Conference with M. Berkoff re: status (.10); draft letter to Judge Squires re: Order on Texas real estate (.10). | .20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283068

Page 10

| | | | |
|----------|-----------------|--|------|
| 06/20/02 | N. Taylor | Obtain pleadings in Birmingham Steel case per MAB (.50); draft letter to Northern District of Indiana enclosing application for admission for Tinline partners (.30); call clerk of district court (.20); assemble applications for admission (.20). | 1.20 |
| 06/21/02 | N. Taylor | Revise and send case calendar. | .50 |
| 06/24/02 | M. Naughton | Finalize, deliver to Judge, Order Authorizing Sale of Texas Real Estate (.10). | .10 |
| 06/25/02 | S. Christenholz | Phone conference with Naughton regarding status of Illinois Power, General Stevedoring and Sale of Ecorse property (.20). | .20 |
| 06/25/02 | M. Berkoff | Review numerous faxes, correspondence, pleadings and emails (1.10); teleconferences from creditors re: case status, etc. (.60). Also, office conferences with M. Fenton re: finalizing Comerica stipulation (.20); review C. Springer's email re: same (.10); review final version of stipulation (.30). | 2.30 |
| 06/25/02 | M. Naughton | Conferences with S. Christenholz re: open items, including Illinois Power, General Stevedore, Toledo Blank, Workscape contract, Ecorse, Michigan real estate, Ebner, Portside, etc. (1.00). | 1.00 |
| 06/25/02 | N. Taylor | Obtain notice of sale for K. Sobecki (.20). | .20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283068

Page 11

| | | | |
|----------|-----------------|--|------|
| 06/26/02 | M. Berkoff | Teleconferences from creditors counsel (.30); review emails faxes and correspondence (.40); teleconferences with T. Pohl (.50). | 1.20 |
| 06/26/02 | M. Naughton | Lengthy conferences with M. Berkoff re: Defasco, retention of MB Valuation and environmental permitting fees (.80). | .80 |
| 06/26/02 | N. Taylor | Draft letter to R. Werhnyak enclosing Reed Smith fee application (.30); coordinate additions to service list (.30); email regarding case calendar (.20); organize and assemble files (.40); conference with A. Derby regarding review of claims (.30); send claims to Logan (.30); call to clerk regarding website (.10); call to and from trustee regarding operating reports (.20); review report (.20); conference with MAB regarding same (.20). | 2.50 |
| 06/27/02 | S. Christenholz | Office conference with Naughton regarding open issues (.20). | .20 |
| 06/27/02 | M. Berkoff | Prepare for Board meeting (.80); teleconference with K. Sobacki (.20); teleconference with A. Yearley (.10); teleconference with T. Pohl (.10); office conferences with D. Missner (.20) and N. Taylor (.20); attend board meeting telephonically (2.70). | 4.30 |
| 06/27/02 | M. Naughton | Conference with S. Christenholz re: Worthington Steel, sale of City of Ecorse Real Estate, General Stevedores, Callis Easement, Toledo Blank, River Rouge Real Estate (.80). | .80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283068

Page 12

| | | | |
|----------|-----------------|--|------|
| 06/27/02 | D. Missner | Review and analyze pleadings for next omnibus hearing | .50 |
| 06/27/02 | N. Taylor | Draft notice of filing for 5th supplement to debtor's ordinary course professionals (.30); email to and from B. Crocker regarding pension (.30); revise case calendar (.30); draft notice of motion (.30); coordinate preparation for filing and service of motion (.50); update service list of interested parties (.30); coordinate revisions to service list (.30); assemble and maintain case file (1.70); letter to R. Werhnyak enclosing committee fee applications (.20); review case docket (.60). | 4.80 |
| 06/28/02 | S. Christenholz | Reviewed emails. | .30 |
| 06/28/02 | M. Berkoff | Teleconferences with B. Foley (.20); office conference with S. Christenholz re: open items and returning calls (.30). | .50 |
| 06/28/02 | M. Naughton | Draft, revise and file Motion to Reject Cinergy Contract (.80); review, revise Motion to Reject Pellet Contract and conferences with B. Choslovsky re: same (.50); review case calendar (.10); attention to filing various motions to reject (.20). | 1.60 |
| 06/28/02 | N. Taylor | Revise chart of fee applications (.50); conferences with M. Naughton and W. Choslovsky regarding filing of motions (.50); revise notices and motions and coordinate filing on motions | 6.40 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

National Steel Corporation
 Invoice # 1283068

Page 13

(3.0); conference with C. McManus regarding motions to be filed (.20); draft letter enclosing order to service list (.30); coordinate service of same (.10); revise and send case calendar (.30); assemble and maintain case file (1.0); draft letter to K. Sobecki enclosing letter from taxing authority (.30); conferences with M. Berkoff regarding monthly operating reports (.20).

| | | | |
|----------|-------------|-------------------------|-------------|
| 06/30/02 | M. Berkoff | Review numerous emails. | .90 |
| | Total Hours | | 116.50 |
| | Total Fees | | \$33,017.50 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| D. Missner | Partner | 1.00 | 485.00 | 485.00 |
| M. Berkoff | Partner | 35.20 | 395.00 | 13,904.00 |
| M. Naughton | Partner | 20.10 | 385.00 | 7,738.50 |
| C. Mcmanus | Associate | .10 | 265.00 | 26.50 |
| S. Christenholz | Associate | 3.60 | 255.00 | 918.00 |
| W. Choslovsky | Associate | 6.30 | 255.00 | 1,606.50 |
| D. Gutfeld | Associate | 1.40 | 205.00 | 287.00 |
| L. Laughlin | Paralegal | 2.40 | 165.00 | 396.00 |
| N. Taylor | Paralegal | 46.40 | 165.00 | 7,656.00 |
| | | ===== | | ===== |
| TOTALS | | 116.50 | | 33,017.50 |

| | |
|------------------------------|--------------------|
| Total Fees and Disbursements | \$33,017.50 |
| Total Matter Current Balance | <u>\$33,017.50</u> |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

August 23, 2002
Invoice # 1293368

Matter Number: 306073-000006

Matter Name: Case Administration

For Legal Services Rendered Through July 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-------------|---|--------------|
| 07/01/02 | M. Naughton | Conference with S. Christenholz re: Illinois Power settlement (.10); review, execute Motion re: set off with Metal Building (.10); review, execute Motion re: Set Off with American Iron Oxide (.10). | .30 |
| 07/01/02 | N. Taylor | Send creditor service lists (.30); conferences with MPN and DNM regarding filing and service of motions (.50); draft notices of motion (.60); coordinate filing and service of motions (2.50); coordinate with copy service (.50); revise list of interested parties (.50); draft withdrawal of motion (.40). | 5.30 |
| 07/02/02 | M. Naughton | Conference with S. Christenholz re: various matters, including Illinois Power Settlement Agreement and motion (.70); work on retention of MB Valuation, including review of proposed motion and affidavit, T/C with MB Valuation and conference with D. Gutfeld (1.50); work on Motion to Reject Pellet Contract, including lengthy conference with B. Choslovsky and review e-mail | 3.10 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293368

Page 2

exchange (.90).

| | | | |
|----------|-------------|---|------|
| 07/02/02 | N. Taylor | Conferences with K. Simon - regarding motion for filing (.30); track receipt of DNM motion (.20); coordinate mailing of motion to additional parties (.20); conferences with MPN regarding filings (.30); draft certification of publication (1.30); revise and coordinate filing of monthly operating reports (1.30). | 3.60 |
| 07/03/02 | M. Naughton | Review Motion of CIT Financial for Order Compelling Assumption or Rejection of License Agreement, and e-mail to client re: same (.50); draft letter to counsel for CIT Financial re: Motion (.20); work on Motion to Reject Iron Ore Pellet Contract, including review of drafts, review of e-mails and conferences with B. Choslovsky (.40); work on Motion to Retain MB Valuation, including review of Motion and Declaration in Support Thereof and conferences with D. Gutfeld re: same (1.90); T/C with K. Simon re: additional Motion for Adequate Protection (.20); work on, revise and finalize Motion to Approve Settlement with Illinois Power (1.00). | 4.20 |
| 07/03/02 | N. Taylor | Email motion to EYCF (.20); conferences with MPN regarding filings (.30); multi conferences with K. Simon regarding filing of motions (.30); draft notices and revise motions for filing (1.50); | 4.50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293368

Page 3

coordinate filing and service of motions (1.50); update service list of interested parties (.20); revise notices (.50).

| | | | |
|----------|-------------|---|------|
| 07/08/02 | M. Naughton | Prepare for next omnibus hearing, including review of motions that have been filed, begin work on agenda, etc. (.70); conference with B. Choslovsky re: Spectra Resources, Seaway Motions (.10); review objections of Mitsubishi Corp. and Marubeni Corp. to Dofasco motion (.30). | 1.10 |
| 07/08/02 | D. Missner | Review motions and prepare for omnibus hearing | .30 |
| 07/08/02 | D. Missner | Telephone conferences with creditors re claims filing and bar date matters | .20 |
| 07/08/02 | N. Taylor | Coordinate filing of certificates of publication (.30); conference with WC regarding pension orders (.20); calls to and from creditors (.60); call to and from R. Werhnyak regarding professionals (.20); send creditor service lists (.30); obtain pleadings (.30); send pleading to creditor (.30); review and assemble pleadings for indexes and for July 16, 2002 hearing (1.00). | 3.20 |
| 07/09/02 | M. Naughton | Review case calendar/docket for next week's hearing (.10). | .10 |
| 07/09/02 | N. Taylor | Begin to prepare agenda (.80); coordinate revisions to service list (.20). | 1.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293368

Page 4

| | | | |
|----------|-------------|---|------|
| 07/09/02 | A. Derby | Pull from Docket Pleadings to be Sent to Landmark | .70 |
| 07/10/02 | M. Naughton | T/C with R. Werhnyak (0.00). | .00 |
| 07/10/02 | D. Missner | Court appearance (Judge Squires) re Dofasco matter and continuance of same | 1.00 |
| 07/10/02 | N. Taylor | Call to and from Milbank Tween regarding operating reports (.20); review case docket for operating reports and objections (.50); call from K. Simon (.20); email documents to K. Simon (.30); calls to and from creditors (.60); email service list to creditors (.30); review Judge Squire's calendar (.30); draft agenda (1.30); draft letter to creditor in contravention of administrative order (.20). | 3.90 |
| 07/11/02 | M. Berkoff | Review email from R. Stroube re: July 16 court (.20); review Objections filed by City of River Rouge (.30); respond to emails from counsel for Comerica (.10) and GECC (.10) re: July 16 hearing. Also, office conferences with M. Fenton re: Comerica and GECC (.20); discuss same with W. McDonough (.10); review related emails (.30). | 1.30 |
| 07/11/02 | M. Naughton | T/C with B. Choslovsky, T/C to G. Green, re: CIT Motion (.10); T/C with B. Choslovsky re: Spectra Motion (.10). | .20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293368

Page 5

| | | | |
|----------|-------------|--|------|
| 07/11/02 | N. Taylor | Revise agenda (1.70); review case docket and calendar for agenda (1.30); print pleadings (.60); review case calendar (.40); draft letter to P. McCoul (.30); draft letter to K. Sobecki (.30); calls to and from creditors (.40); review schedules for claimant (.50). | 5.50 |
| 07/11/02 | A. Derby | Pull from Docket Pleadings to be Sent to Landmark | .10 |
| 07/12/02 | M. Berkoff | Prepare for July 16 court (1.30); office conference with M. Naughton re: same (.30). | 1.60 |
| 07/12/02 | M. Naughton | Review objection to City of River Rouge's Motion to Retain MB Valuation (.10); review Objection to City of River Rouge's Motion for Adequate Protection (.10); T/C with S. Towbin re: Illinois Power Motion (.10); review, revise, finalize response to Spectra's Motion for Relief from Automatic Stay (.30); conference with M. Berkoff re: hearing Tuesday (.30). | .90 |
| 07/12/02 | N. Taylor | Draft notice and revise motions (.60); draft letter enclosing order (.30); revise notice of filing (.20); coordinate filing and service of several documents (.60); revise list of interested parties (.30); begin to prepare order for 7/16 hearing (1.60); review case docket for agenda (.50); review Judge Squires' calendar for 7/16 (.20). | 4.30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293368

Page 6

| | | | |
|----------|-----------------|---|------|
| 07/14/02 | M. Berkoff | Prepare for July 16 court including review objections filed by Ad Hoc Bondholders' Committee (.90); begin preparation for Motion to Grant Adequate Protection to Mitsubishi and Marubeni in Tim Pohl's absence (.40); review emails (.30). | 1.60 |
| 07/15/02 | W. Choslovsky | Prepare for July 16 hearing; organize, review and edit draft orders for entry. | 2.60 |
| 07/15/02 | S. Christenholz | Reviewed open matters (.40). | .40 |
| 07/15/02 | M. Berkoff | Review Mitsubishi/Marubeni Adequate Protection Stipulation (1.20); prepare for July 16 court (2.10); office conferences with M. Naughton (.30) and D. Missner (.10) re: court. Also, teleconference from K. Sobecki re: court (.10); office conference with T. Pohl re: covering Mitsubishi/Marubeni motion (.60). Also, teleconferences with S. Towbin (.10) and J. Schwartz (.10) re: July 16 court. Also, working dinner with M. Naughton and C. Springer to go over matters up in court on July 16 (1.0). | 5.60 |
| 07/15/02 | M. Naughton | Prepare for hearing tomorrow, including review of various motions including Iron Ore Contract and MB Valuation (1.40); review objections of Ad Hoc Bondholder committee to set off motions (.20); conferences with M. Berkoff re: hearing tomorrow, including adequate protection issues (.70); work on agenda | 2.60 |

National Steel Corporation
Invoice # 1293368

Page 7

letter and conferences with N.
Taylor re: same (.30).

| | | | |
|----------|-------------|--|------|
| 07/15/02 | M. Naughton | T/C with B. Fishman re: City of River Rouge objection to MB Valuation and to Marubeni adequate protection (.2); work on agreed order for Portside Energy (.10); T/C with S. Towbin re: Illinois Power and set off motions (.10); review e-mail from Wayne County re: objection, forward same to M. Berkoff, T. Pohl and respond to same (.20); T/C with S. Wolfe re: hearing tomorrow, especially as to Adequate Protection Motion, Illinois Power and MB Valuation (.20); review e-mails as to Mitsubishi and Marubeni Adequate Protection matters (.10); working dinner with Committee counsel, M. Berkoff re: issues set for hearing tomorrow (1.00). | 1.90 |
| 07/15/02 | D. Missner | Prepare for omnibus hearing; review pleadings re City of River Rouge; review tax file re response and objections | .70 |
| 07/15/02 | N. Taylor | Review case docket for motion and objections (.60); conferences with K. Simon regarding objections (.20); send objections to K. Simon (.30); review judge's calendar (.20); revise agenda (.70); coordinate filing and service of agenda (.60); prepare scheduling orders for hearing (1.60); assemble binder for hearing (.30); assemble orders (.30); email documents to counsel (.20). | 5.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293368

Page 8

| | | | |
|----------|-----------------|--|------|
| 07/16/02 | W. Choslovsky | Prepare for July 16 omnibus hearing; organize motions, pleadings and exhibits (2.4); omnibus hearing before Judge Squires (31 matters) (.7); post-omnibus hearing tasks, including calling/faxing outside counsel regarding entry of orders (.8). | 3.90 |
| 07/16/02 | S. Christenholz | Phone conference with D. Gutfeld regarding documents production (.10). | .10 |
| 07/16/02 | M. Berkoff | Prepare for hearing on Adequate Protection Motion (Mitsubishi and Marubeni) (.70); attendance at Omnibus Hearing (.90); follow-up office conferences with B. Fishman, S. Towbin, K. Carlson and C. Springer (.40). Also, teleconference with K. Sobecki re: de-briefing on Court (.20); teleconference from T. Pohl re: debriefing on Court (.20). | 2.40 |
| 07/16/02 | M. Naughton | Prepare for, attend omnibus court hearing, including conferences with various attorneys after court (2.30); calendar/docket hearing dates (.10); memo to B. Choslovsky, N. Taylor re: open items from today's hearing (.20); memo to S. Christenholz re: Integrated Housecare Motion (.10); review Integrated Housecare Motion to Lift Stay (.20); review Committee's Objection to Proposed Adequate Protection for Mitsubishi/Marubeni (.20). | 3.10 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293368

Page 9

| | | | |
|----------|-----------------|--|------|
| 07/16/02 | N. Taylor | Calls to and from creditors regarding claims (.60); calls to and from attorneys regarding service list, fax numbers and order (.40); draft minute order (.10); send Spectra & Iron Ore order to counsel (.40); conference with WC regarding service of orders (.20); draft letter to service list enclosing orders (.20); coordinate service of same (.10); coordinate review of 2002 list (.20); email procedure motion to attorneys (.20); review and assemble orders for service (.50). | 2.90 |
| 07/16/02 | A. Derby | Obtain Pleadings from Docket for Landmark | .20 |
| 07/17/02 | S. Christenholz | Review open matters (.30). | .30 |
| 07/17/02 | D. Missner | Review and analyze pleadings re omnibus hearing | .50 |
| 07/17/02 | N. Taylor | Draft letters to interested parties enclosing entered orders (1.30); call from creditor (.20). | 1.50 |
| 07/18/02 | M. Naughton | Conference with M. Berkoff (.10). | .10 |
| 07/18/02 | N. Taylor | Draft letters regarding service of orders on interested parties (1.50). | 1.50 |
| 07/19/02 | M. Naughton | T/C with Committee's professionals and Debtor's professionals re: status (.40). | .40 |
| 07/19/02 | N. Taylor | Revise and send case calendar (.50). | .50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293368

Page 10

| | | | |
|----------|-------------|--|------|
| 07/19/02 | A. Derby | Obtain from Docket Pleadings for Landmark | .30 |
| 07/22/02 | M. Naughton | E-mail exchanges with M. Berkoff (.10). | .10 |
| 07/22/02 | N. Taylor | Letter to K. Sobecki regarding taxing authorities (.20); call to and from R. Werhnyak (.20); call to K. Simon (.20); coordinate updates to service list (.30); call to and from creditor (.30); conference with MAB regarding professionals' fees (.30). | 1.50 |
| 07/22/02 | A. Derby | Obtain from Docket Pleadings for Landmark | .20 |
| 07/23/02 | M. Berkoff | Prepare for July 23 meeting at Skadden (.60); teleconferences from creditors (.70). Also, office conferences with M. Naughton (.10), S. Christenholz (.30) and D. Missner (.10) re: various pending DIP issues. | 1.80 |
| 07/23/02 | M. Naughton | Conferences with M. Berkoff re: open items (.20). | .20 |
| 07/23/02 | N. Taylor | Calls to and from K. Simon regarding motion regarding diminimus assets, notice regarding same, service list regarding same, fee application (.50); obtain specific orders per MAB (.30); call from GTP regarding National Robinson LLC (.20); UCC searches regarding National Robinson LLC (.30) | 1.30 |
| 07/24/02 | M. Berkoff | Teleconference from B. McDonough to go over various pending matters. | .20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293368

Page 11

| | | | |
|----------|-----------------|---|------|
| 07/24/02 | M. Naughton | Lengthy conference with M. Berkoff re: court hearing Monday, several open issues (.40). | .40 |
| 07/24/02 | N. Taylor | Call from creditor regarding service list (.20); calls to and from J. Defini regarding ordering transcript (.20). | .40 |
| 07/24/02 | A. Derby | Update Pleadings Index (.5); Obtain Pleadings From Docket for Landmark (.5) | 1.00 |
| 07/25/02 | A. Derby | Update Pleadings Index | .10 |
| 07/26/02 | N. Taylor | Revise and send case calendar (.50); letter to R. Gallup enclosing letters from taxing authorities (.30); letter to creditor enclosing bar date notice and claim (.30); send same notice to creditor (.30); organize and assemble files (2.00). | 3.40 |
| 07/29/02 | S. Christenholz | Office conference with Naughton regarding environmental research, River Rouge transaction and Illinois Power (.40). | .40 |
| 07/29/02 | M. Berkoff | Prepare for July 29 Court (.50); office conference with M. Naughton re: same (.20). Also, attendance at hearing (.90); report to B. McDonough (.10); R. Werhnyak (.20) and T. Pohl (.20). Also, review IRS Motion (.30). | 2.40 |
| 07/29/02 | M. Naughton | Conferences with M. Berkoff re: court hearing this morning on AFCO (.10); receipt, (initial) review of City of River Rouge's pleadings to compel payment of water bills and real estate taxes (.20); draft | .60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293368

Page 12

letter to clients re: River Rouge
pleadings (.30).

| | | | |
|----------|-------------|---|------|
| 07/29/02 | N. Taylor | Review case docket for operating reports (.20); conference with MAB regarding same (.20); call to and from S. Hunter regarding operating reports (.30); print several motions from docket and distribute same (1.00); review docket for notices and certificates of service per MPN (.50); review certificate of service for bar date notice for specific creditor per MAB (.30); call to and from J. Defini regarding transcript (.20); draft letter enclosing order regarding insurance agreement (.30); coordinate service of same (.20); order UCC searches for National Robinson LLC (.30) | 4.00 |
| 07/30/02 | M. Naughton | Review motion of City of River Rouge for payment of administrative expense and Memorandum in Support thereof (.50); review motion of City of River Rouge for payment for remaining alleged pre-petition claim (.40); review Committee's objection to Illinois Power settlement (.10); review, respond to e-mail from Bob Foley (Comptroller) re: professional invoices (.10); conferences with M. Berkoff re: Ernst & Young Canada retention, lease issues, etc (.20). | 1.30 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1293368

Page 13

| | | | |
|----------|-------------|---|-------------|
| 07/30/02 | N. Taylor | Obtain applications to employ Ernst & Young for D. Gutfeld (.40); calls to and from creditors and send documents per request (.70); draft letter to creditor regarding placement on 2002 service list (.30); call from J. Defini regarding transcript and arrange pick up of same (.10); conference with docket department regarding same (.10); conference with GTP regarding indexing of closing binders of multiple transactions (.20); coordinate copying of indexes (.30); conference with MAB regarding organization of same (.10). | 2.20 |
| 07/31/02 | M. Naughton | Conference with S. Christenholz re: Integrated Housekeeping/Management Motion for Stay Relief (.10); review letter to creditors requesting to be added to Master Service List (.10). | .20 |
| 07/31/02 | N. Taylor | Calls from J. Defini (.10); coordinate with docket department (.10); call from M. Chestovich (.10); draft letter to creditor enclosing notice of bar date and claim form (.30); index closing documents of Double G loan agreement (1.20); review and index contents of boxes (.50). | 2.50 |
| 07/31/02 | A. Derby | Obtain and Assemble Pleadings for Landmark Document Services | .20 |
| | Total Hours | | 108.90 |
| | Total Fees | | \$27,708.50 |

National Steel Corporation
Invoice # 1293368

Page 14

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|-----------------|--------------|-------------|-------------|
| D. Missner | Partner | 2.70 | 485.00 | 1,309.50 |
| M. Berkoff | Partner | 16.90 | 395.00 | 6,675.50 |
| M. Naughton | Partner | 20.80 | 385.00 | 8,008.00 |
| S. Christenholz | Associate | 1.20 | 255.00 | 306.00 |
| W. Choslovsky | Associate | 6.50 | 255.00 | 1,657.50 |
| N. Taylor | Paralegal | 58.00 | 165.00 | 9,570.00 |
| A. Derby | Project Assist. | 2.80 | 65.00 | 182.00 |
| | | ===== | | ===== |
| TOTALS | | 108.90 | | 27,708.50 |

Total Fees and Disbursements \$27,708.50

Total Matter Current Balance \$27,708.50

EXHIBIT 5

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

May 28, 2002
Invoice # 1265441

Matter Number: 306073-000007

Matter Name: Claims Administration and Objections

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|-------------|------------|--|--------------|
| 04/09/02 | G. Plumb | Conference with Berkoff re: mechanic lien claims. | .10 |
| 04/10/02 | G. Plumb | Review DIP Credit Agreement (.6); review DIP Financing Order (.4); began review of lien claims (.3). | 1.30 |
| 04/11/02 | G. Plumb | Additional analysis of claims. | .40 |
| 04/16/02 | G. Plumb | Conference with Berkoff re: LaSalle leasing; review e-mail from Taylor; call to LaSalle Bank. | .20 |
| 04/19/02 | M. Berkoff | Review claims filed with Court. | .40 |
| Total Hours | | | 2.40 |
| Total Fees | | | \$1,058.00 |

T I M E K E E P E R S U M M A R Y

| TIMEKEEPER | TITLE | HOURS | RATE | FEEES |
|------------|---------|-------|--------|----------|
| ----- | ----- | ----- | ----- | ----- |
| G. Plumb | Partner | 2.00 | 450.00 | 900.00 |
| M. Berkoff | Partner | .40 | 395.00 | 158.00 |
| | | ===== | | ===== |
| TOTALS | | 2.40 | | 1,058.00 |

Total Fees and Disbursements \$1,058.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1265441

Page 2

Total Matter Current Balance

\$1,058.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 54

Matter Number: 306073-000007

Matter Name: Claims Administration and Objections

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|---|--------------|
| 05/08/02 | W. Choslovsky | Review Medicare subrogation payment letter sent by Mickey Chestovich and e-mails to and from Mr. Chestovich regarding same. | .40 |
| 05/08/02 | W. Choslovsky | Medicare claims information research, per Mickey Chestovich's e-mail. | .20 |
| 05/15/02 | W. Choslovsky | E-mail question from Mickey Chestovich regarding processing of Medicare claims. | .30 |
| 05/20/02 | W. Choslovsky | E-mails to and from Mickey Chestovich to determine proper claimants in underlying Morelock state court action. | .40 |
| 05/20/02 | G. Plumb | Memo to National Steel employees responsible for leased equipment issues re: GECC lease claims. | .40 |
| 05/21/02 | G. Plumb | Review e-mail from GE counsel. | .10 |
| 05/24/02 | S. Christenholz | Phone conferences with Billy Johnson regarding retiree claims (.20). | .20 |
| 05/28/02 | D. Missner | Conference with Jack Fishman, Jerry Ginsburg and Mark Williams re preference and claims analysis | 1.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 55

| | | | |
|----------|---------------|--|------------|
| 05/29/02 | W. Choslovsky | Investigate and draft response to Andrew Janies May 22 letter regarding identities of two debtor corporations named "National Steel Corporation"; call to Mickey Chestovich regarding same (1.1); draft letter to Pat Simrall, Warren County Mississippi tax collector, regarding subsidiary debtors (.4). | 1.50 |
| 05/29/02 | G. Plumb | Messages to Sobecki and McDonnaugh re: GE leases; message to Berkoff. | .10 |
| | Total Hours | | 4.60 |
| | Total Fees | | \$1,520.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| D. Missner | Partner | 1.00 | 485.00 | 485.00 |
| G. Plumb | Partner | .60 | 450.00 | 270.00 |
| S. Christenholz | Associate | .20 | 255.00 | 51.00 |
| W. Choslovsky | Associate | 2.80 | 255.00 | 714.00 |
| | | ===== | | ===== |
| TOTALS | | 4.60 | | 1,520.00 |

Total Fees and Disbursements \$1,520.00

Total Matter Current Balance \$1,520.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283022

Matter Number: 306073-000007

Matter Name: Claims Administration and Objections

For Legal Services Rendered Through June 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|---------------|---|--------------|
| 06/03/02 | G. Plumb | Conference with Berkoff re: equipment lease issues. | .10 |
| 06/04/02 | G. Plumb | Review pleadings re: GE leases (.30); conference with Berkoff (.10). | .40 |
| 06/05/02 | M. Fenton | Conference with M. Berkoff regarding strategy to respond to GE Capital Corp. motion for allowance of administrative expense claim (0.2). | .20 |
| 06/05/02 | G. Plumb | Email to client re: GE leases; telephone conference with Berkoff and Fenton re: supplemental pleading (.10). | .10 |
| 06/06/02 | W. Choslovsky | Call to Cheryl Rachwal at Total Travel in Michigan regarding claims bar date. | .20 |
| 06/06/02 | M. Fenton | Continuation of analysis of GECC motion and review of application (2.0); conference call with M. Berkoff and Tim Pohl to discuss strategy to respond to same (0.3). | 2.30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283022

Page 2

| | | | |
|----------|-----------|---|------|
| 06/06/02 | G. Plumb | Review supplemental pleading (.2); message to counsel re: deadline for filing objection (.1); e-mail to Fenton and voice message to Berkoff re: status (.1). | .40 |
| 06/07/02 | M. Fenton | Continued attention to motion of GECC to compel payment of administrative expense; review and analysis of supplement to same (2.80); conference call with client and M. Berkoff discussing motion and strategies for response (.50); conference with counsel for GECC to discuss whether they will extend date to file objection (.10); review response filed to Comerica motion regarding adequate protection (.20). | 3.60 |
| 06/10/02 | M. Fenton | Conference with attorney Burgess for GECC on whether they will agree to extend time to file objections to motion (.10); draft memo regarding same to Mark Berkoff and George Plumb (.10). | .20 |
| 06/10/02 | G. Plumb | Review various e-mails re: GE motion and response (.20); teleconference with Fenton re: agreement of counsel (.10); message from Berkoff re: perfection issue under revised Art. 9 (.10); research perfection issues (.50); conference with Mannix re: perfection issue and response to Berkoff re: searches (.3). | 1.20 |
| 06/11/02 | M. Fenton | Two telephone conferences with GECC attorney Burgess to discuss adequate protection (.20); discuss same with Mark Berkoff (.20). | .40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283022

Page 3

| | | | |
|----------|---------------|---|------|
| 06/12/02 | W. Choslovsky | Call from Jon Francheschi, National Steel Corporation's in-house counsel, regarding Point Energy prepetition claim. | .30 |
| 06/12/02 | M. Fenton | Conference call with M. Berkoff and T. Burgess and A. Terras for GECC to discuss issues and possible settlement (.50); review information received from client on Ziegler lien claim (.20); two conversations with J. Moran regarding same and need for meeting to discuss lien claim (.20); review Schema Roofing correspondence and purported lien claim (.80); research regarding liens created under Minnesota Mining law (3.20). | 4.90 |
| 06/13/02 | M. Fenton | Review draft adequate protection stipulation from GECC (.50); revise same (.70); meet with Mark Berkoff to discuss same and make further revisions per his comments (.50); discuss adequate protection issue with attorney Pohl (.20); forward revised draft to GECC with comment that subject to client review (.10); review information regarding possible mechanics lien filed on Hanna Ore Mining Company (.20). | 2.20 |
| 06/13/02 | D. Missner | Conference with Berkoff re CoAmerica's position on adequate protection; telephone conference with Carlson re solution for same | .40 |
| 06/14/02 | M. Fenton | Review recent revisions to stipulation prepared by GECC and edit and revise stipulation accordingly (.50); forward with memo to GECC (.10). | .60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283022

Page 4

| | | | |
|----------|-------------|--|------|
| 06/14/02 | D. Missner | Telephone conference with Kurt Carlson re CoAmerica regarding adequate protection | .30 |
| 06/17/02 | M. Fenton | Conference with Bill McDonough and M. Berkoff regarding GECC stipulation and insurance issues (.10); memo to attorney Burgess advising of client consent and need for wire instructions (.10); forward two sets of wire instructions to client (.10); review Comerica pleadings (.50); draft stipulation with Comerica regarding adequate protection (2.00). | 2.80 |
| 06/17/02 | L. Inskeep | Conf. M. Naughton re jury waiver with filing proof of claim and analysis regarding Katchen decision. | .20 |
| 06/17/02 | M. Naughton | T/C with R. Werhnyak re: claim of Jack Redline (retired executive) for death benefit (.10). | .10 |
| 06/18/02 | M. Fenton | Revise and redraft stipulation with Comerica based upon comments received from M. Berkoff (.50). | .50 |
| 06/19/02 | M. Fenton | Review requested revisions to Comerica Stipulation prepared by their counsel (.20). | .20 |
| 06/24/02 | M. Fenton | Review revisions to Comerica stipulation (.20); revise and redraft stipulation per changes (.30); conference with attorney Carlson regarding same and revise again per new comments (.30); forward revised stipulation to creditors Committee counsel and Bond Committee counsel seeking their revisions prior to filing | 1.00 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283022

Page 5

| | | | |
|----------|-------------|--|------------|
| | | with Court (.20). | |
| 06/24/02 | M. Berkoff | Office conferences with M. Fenton re: finalizing adequate protection stipulation (.30); review emails (.20); report to D. Missner (.10). | .60 |
| 06/24/02 | G. Plumb | Review UCC Summary (.2); memo to Berkoff (.1); conference with Berkoff re: sale of interests (.2). | .50 |
| 06/25/02 | M. Fenton | Review Committee comments to Comerica order (.10); forward comments to Comerica and discuss same with attorney Carlson (.20); discuss revisions with Committee counsel Springer (.20); revise stipulation per comments (.30); draft letter to Judge Squires with executed stipulation (.20). | 1.00 |
| 06/28/02 | M. Fenton | Draft letter to parties on service list enclosing executed order with Comerica (.20). | .20 |
| | Total Hours | | 24.90 |
| | Total Fees | | \$9,383.00 |

TIMEKEEPER SUMMARY

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| D. Missner | Partner | .70 | 485.00 | 339.50 |
| G. Plumb | Partner | 2.70 | 450.00 | 1,215.00 |
| L. Inskeep | Partner | .20 | 445.00 | 89.00 |
| M. Berkoff | Partner | .60 | 395.00 | 237.00 |
| M. Naughton | Partner | .10 | 385.00 | 38.50 |
| M. Fenton | Of Counsel | 20.10 | 365.00 | 7,336.50 |
| W. Choslovsky | Associate | .50 | 255.00 | 127.50 |
| | | ===== | | ===== |
| TOTALS | | 24.90 | | 9,383.00 |

Total Fees and Disbursements

\$9,383.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283022

Page 6

Total Matter Current Balance

\$9,383.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

August 23, 2002
Invoice # 1293352

Matter Number: 306073-000007

Matter Name: Claims Administration and Objections

For Legal Services Rendered Through July 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|---------------|--|--------------|
| 07/08/02 | W. Choslovsky | Return calls to approximately 10 retirees who received bar date notices and have questions. | 1.10 |
| 07/08/02 | W. Choslovsky | Calls to/from Doug Callahan, lawyer for Retiree Ronald Swanson, regarding necessity of filing proofs of claim; read bar date notice. | .60 |
| 07/09/02 | W. Choslovsky | Call from Doug Callahan, lawyer for Ronald Swanson, regarding retiree benefits; review debtor's schedules per Mr. Callahan's inquiry. | .60 |
| 07/11/02 | W. Choslovsky | Call from Mickey Chestovich and Ed Repking at National Steel Corporation regarding Dinzler Company's claim form. | .20 |
| 07/15/02 | W. Choslovsky | Call from John Francheschi, National Steel Corporation in-house Michigan counsel, regarding retiree benefits and necessity to file claims. | .20 |
| 07/25/02 | W. Choslovsky | Return calls to multiple retirees and their lawyers to answer questions about filing claims and Retiree Committee. | .70 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293352

Page 2

| | | | |
|----------|-------------|--|----------|
| 07/29/02 | M. Naughton | Review e-mail from counsel for certain class actionlike creditors re: proofs of claim and forward same to M. Berkoff, T. Pohl, etc. (.20). | .20 |
| | Total Hours | | 3.60 |
| | Total Fees | | \$944.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| M. Naughton | Partner | .20 | 385.00 | 77.00 |
| W. Choslovsky | Associate | 3.40 | 255.00 | 867.00 |
| | | ===== | | ===== |
| TOTALS | | 3.60 | | 944.00 |

Total Fees and Disbursements \$944.00

Total Matter Current Balance \$944.00

EXHIBIT 6

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

April 25, 2002
Invoice # 1255014

Matter Number: 306073-000008

Matter Name: Consignment/Reclamation/Trust/Fund
Claims

For Legal Services Rendered Through March 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|--|--------------|
| 03/06/02 | M. Naughton | Review, compile reclamation notices from various parties, including TriStar (.20). | .20 |
| 03/10/02 | C. Mcmanus | Reviewed reclamation materials received thus far. | .40 |
| 03/12/02 | S. Christenholz | Office conference with Colleen McManus regarding reclamation claims (.10); revised reclamation claims (.40). | .50 |
| 03/12/02 | M. Naughton | T/C with professional re: formation meeting for creditors (.10). | .10 |
| 03/13/02 | S. Christenholz | Phone conference with attorney for Fuchs regarding reclamation demand (.30). | .30 |
| 03/14/02 | S. Christenholz | Reviewed materials from Keith Simon (.30). | .30 |
| 03/14/02 | C. Mcmanus | Reviewed reclamation demand letters. | .40 |
| 03/20/02 | S. Christenholz | Review reclamation demands (.40). | .40 |
| 03/20/02 | J. Duban | Confer with D. Missner re: need for summary and analysis of reclamation issues. | .20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255014

Page 2

| | | | |
|-------------|-------------|---|------------|
| 03/21/02 | J. Duban | Conference with D. Missner regarding 546(c) and 2-702 requirements. | .20 |
| 03/23/02 | J. Duban | Research regarding all reclamation issues, including interpretation of receipt of demand, delivery of goods, burden of proof elements of claim and quantification of amount; commence analysis and annotation of each demand for reclamation. | 5.00 |
| 03/25/02 | J. Duban | Confer D. Missner re: analysis of reclamation claims and continue analysis of individual demands. | 1.00 |
| 03/28/02 | M. Naughton | T/C with B. Factor re: reclamation claim (.20). | .20 |
| 03/29/02 | J. Duban | Confer D. Missner re: status of analysis of reclamation claims, and continue to work thereon. | 1.00 |
| 03/30/02 | J. Duban | Complete analysis of all reclamation claims; review, revise and finalize chart thereof. | 5.50 |
| Total Hours | | | 15.70 |
| Total Fees | | | \$5,108.50 |

T I M E K E E P E R S U M M A R Y

| TIMEKEEPER | TITLE | HOURS | RATE | FEES |
|-----------------|-----------|-------|--------|----------|
| M. Naughton | Partner | .50 | 385.00 | 192.50 |
| J. Duban | Partner | 12.90 | 335.00 | 4,321.50 |
| C. Mcmanus | Associate | .80 | 265.00 | 212.00 |
| S. Christenholz | Associate | 1.50 | 255.00 | 382.50 |
| TOTALS | | 15.70 | | 5,108.50 |

Total Fees and Disbursements \$5,108.50

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1255014

Page 3

Total Matter Current Balance

\$5,108.50

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

May 28, 2002
Invoice # 1265442

Matter Number: 306073-000008

**Matter Name: Consignment/Reclamation/Trust/Fund
Claims**

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-------------|---|--------------|
| 04/01/02 | J. Duban | Confer with D. Missner and revisions to analysis of reclamation claims. | 1.00 |
| 04/01/02 | D. Missner | Conference with Duban re reclamation claims and review chart (.20); correspondence with client re same (.20). | .40 |
| 04/02/02 | J. Duban | Emails from and to Amalgamated regarding status of reclamation claim. | .20 |
| 04/02/02 | M. Naughton | Telephone conversation with B. Factor regarding Reclamation Claim; Email exchange as to same (.20). | .20 |
| 04/03/02 | J. Duban | E-mails and conference D. Missner re: proposed treatment of reclamation claims (.20); field calls from reclamation creditors and counsel (.30). | .50 |
| 04/04/02 | J. Duban | Analyze additional reclamation claims forwarded by J. Moran, and update reclamation claim chart accordingly. | .40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265442

Page 2

| | | | |
|----------|------------|---|------|
| 04/05/02 | J. Duban | T/Cs counsel for Big Rivers Inc., Silbase and Global Titanium regarding reclamation claims (.30); field other calls from reclamation creditors (.30); revisions to reclamation analysis chart (.20); commence review of Global Titanium position (.20). | 1.00 |
| 04/10/02 | D. Missner | Conference with Duban re reclamation claims and re facts & strategies | .30 |
| 04/11/02 | J. Duban | T/Cs from reclamation creditors Silbase and Global Titanium (.40); update reclamation analysis (.60). | 1.00 |
| 04/12/02 | J. Duban | Review submissions by Global Titanium; draft letter to Global attorney, N. Kahn re: counter position; review Imperial Machine reclamation demand; revise reclamation analysis and dictate memo to D. Missner and M. Berkoff re: same. | 1.50 |
| 04/15/02 | J. Duban | E-mail from D. Missner and to J. Moran regarding reclamation analysis and recommendations for course of action (.20); letter from Sil-Base counsel regarding debtor's request to repurchase reclaimed goods (.20). | .40 |
| 04/16/02 | J. Duban | Conference and e-mail D. Missner regarding status analysis (.20); several e-mails to and from J. Moran regarding Silbase and other reclamation issues, and strategies for proceeding with conclusion of analysis (.40); field calls and correspondence from several reclamation claimants, and respond to same (.50). | 1.10 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1265442

Page 3

Total Hours

8.00

Total Fees

\$2,795.00

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| ----- | ----- | ----- | ----- | ----- |
| D. Missner | Partner | .70 | 485.00 | 339.50 |
| M. Naughton | Partner | .20 | 385.00 | 77.00 |
| J. Duban | Partner | 7.10 | 335.00 | 2,378.50 |
| | | ===== | | ===== |
| TOTALS | | 8.00 | | 2,795.00 |

Total Fees and Disbursements

\$2,795.00

Total Matter Current Balance

\$2,795.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 56

Matter Number: 306073-000008

Matter Name: Consignment/Reclamation/Trust/Fund
Claims

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|-------------|------------|---|--------------|
| 05/03/02 | J. Duban | Review S. Cave letter regarding Premier/DEC demand and email from D. Missner regarding same. | .20 |
| 05/03/02 | D. Missner | Review Cave letter; telephone conference with client re demand for reclamation and/or assumption or rejection of contract | .40 |
| 05/08/02 | J. Duban | Correspondence from Jasper and T/C from N. Kahn and W. Factor regarding reclamation claims. | .50 |
| 05/17/02 | J. Duban | Letter from and e-mail to attorney for Flanders Electric; confer M. Berkoff re: process, generally; commence work re: updating reclamation analysis and second stage (confirmation of validity of claim). | 1.20 |
| 05/24/02 | J. Duban | E-mail from J. Moran and T/C Berendsen Fluid Power regarding claim; general work on phase 2 of reclamation claims. | 1.20 |
| 05/29/02 | J. Duban | Field calls and inquiries from putative reclamation creditors (.40). | .40 |
| Total Hours | | | 3.90 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 57

Total Fees \$1,366.50

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|---------------------|--------------|--------------|-------------|-------------|
| ----- D. Missner | Partner | .40 | 485.00 | 194.00 |
| J. Duban | Partner | 3.50 | 335.00 | 1,172.50 |
| | | ===== | | ===== |
| TOTALS | | 3.90 | | 1,366.50 |

Total Fees and Disbursements \$1,366.50

Total Matter Current Balance \$1,366.50

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283023

Matter Number: 306073-000008

Matter Name: Consignment/Reclamation/Trust/Fund
Claims

For Legal Services Rendered Through June 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|-------------|----------|---|--------------|
| 06/04/02 | J. Duban | Work on reclamation claims, Phase II and T/Cs from TriStar Steel and Big Rivers, and responses thereto. | .70 |
| 06/10/02 | J. Duban | Field inquiries regarding status of reclamation claims. | .40 |
| 06/17/02 | J. Duban | Field inquiries from reclamation creditors. | .40 |
| Total Hours | | | 1.50 |
| Total Fees | | | \$502.50 |

TIMEKEEPER SUMMARY

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| J. Duban | Partner | 1.50 | 335.00 | 502.50 |
| TOTALS | | 1.50 | | 502.50 |

Total Fees and Disbursements \$502.50

Total Matter Current Balance \$502.50

EXHIBIT 7

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

April 25, 2002
Invoice # 1255015

Matter Number: 306073-000009

Matter Name: Creditor Meetings/Committees

For Legal Services Rendered Through March 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|--------------------|---|-------------------|
| 03/07/02 | L. Laughlin | T/C with creditors; assemble orders for J. Kennedy (creditor) and draft fax. | .50 |
| 03/11/02 | M. Berkoff | Teleconference with K. Sobecki re: United States Trustee's meeting of Fifty Largest Creditors on March 18, 2002. | .20 |
| 03/15/02 | M. Berkoff | Prepare for meeting of the fifty largest creditors (.40). | .40 |
| 03/17/02 | M. Berkoff | Prepare for meeting of Debtors' Fifty Largest Creditors. | 1.80 |
| 03/18/02 | M. Berkoff | Office conference with K. Sobecki and T. Pohl to prepare for meeting of NSC's fifty largest creditors (1.70); attend meeting (.50); report to D. Missner (.20). | 2.40 |
| 03/26/02 | D. Missner | Telephone conferences with counsel to Committee re first omnibus hearing and rejection of contracts and proposed meeting with company | .40 |
| | Total Hours | | 5.70 |
| | Total Fees | | \$2,172.50 |

National Steel Corporation
Invoice # 1255015

Page 2

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| D. Missner | Partner | .40 | 485.00 | 194.00 |
| M. Berkoff | Partner | 4.80 | 395.00 | 1,896.00 |
| L. Laughlin | Paralegal | .50 | 165.00 | 82.50 |
| | | ===== | | ===== |
| TOTALS | | 5.70 | | 2,172.50 |

Total Fees and Disbursements \$2,172.50

Total Matter Current Balance \$2,172.50

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

May 28, 2002
Invoice # 1265443

Matter Number: 306073-000009

Matter Name: Creditor Meetings/Committees

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

Hours

| | | | |
|----------|-------------|--|------|
| 04/01/02 | D. Missner | Attend meeting with counsel to Creditors Committee with Pohl and Naughton; discuss all aspects of case | 2.40 |
| 04/04/02 | D. Missner | Correspondence to and telephone conferences with client, Pohl and counsel to committee re April 18th committee meeting | .50 |
| 04/10/02 | D. Missner | Telephone conferences with Committee counsel re creditors meeting and agenda matters | .20 |
| 04/11/02 | M. Berkoff | Telephone conferences with C. Springer re: questions on pending Motions (.30); telephone conferences with D. Gutfeld (.20) and Mark P. Naughton (.10) re: same. | .60 |
| 04/11/02 | M. Naughton | T/C with C. Springer. | .10 |
| 04/12/02 | M. Naughton | T/C with D. Gramlich re: retention motion (.10); review Committee's motions to retain counsel (.20). | .30 |
| 04/15/02 | M. Naughton | Telephone conference with Committee counsel D. Gramlich re: Deloitte application, other matters for next date (.10); telephone conference with C. Springer re: US Liquids, Livonia | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265443

Page 2

Lease and Motions for Relief from
Stay (.20).

| | | | |
|----------|-------------|--|------|
| 04/16/02 | M. Berkoff | Prepare for April 18 meeting with Committee. | .70 |
| 04/17/02 | M. Berkoff | Office conference with Debtors' management, Debtors' professionals to prepare for April 18 meeting with Committee (2.50); additional preparation for meeting (2.40). | 4.90 |
| 04/17/02 | D. Missner | Attend meeting with Pohl, Berkoff, clients, Lazard and E&Y re preparation for creditors meeting; review materials and confer with parties | 3.30 |
| 04/18/02 | M. Berkoff | Meeting at Skadden with clients and full committee and their representatives. | 6.50 |
| 04/18/02 | D. Missner | Prepare for and attend pre-meeting at Skadden with clients and then meeting with full Creditors Committee, clients, counsel and advisors | 6.50 |
| 04/23/02 | M. Naughton | T/C with D. Gramlich re: Illinios Power (.10). | .10 |
| 04/28/02 | M. Naughton | Email C. Springer re: Motion to Establish Sales Procedures and Illinois Power. | .10 |
| 04/29/02 | M. Naughton | Lengthy T/C with C. Springer re: Illinois Power Hearing (.60); draft e-mail to D. Gramlich, C. Springer re: Illinois Power (.10); review, forward e-mail from C. Springer re: Illinois Power (.10). | .80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265443

Page 3

| | | | |
|----------|-------------|--|-------------|
| 04/30/02 | M. Naughton | T/C with C. Springer re: Sales Procedures Motion and Illinois Power (.10). | .10 |
| | Total Hours | | 27.40 |
| | Total Fees | | \$11,966.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| D. Missner | Partner | 12.90 | 485.00 | 6,256.50 |
| M. Berkoff | Partner | 12.70 | 395.00 | 5,016.50 |
| M. Naughton | Partner | 1.80 | 385.00 | 693.00 |
| | | ===== | | ===== |
| TOTALS | | 27.40 | | 11,966.00 |

Total Fees and Disbursements \$11,966.00

Total Matter Current Balance \$11,966.00

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 58

Matter Number: 306073-000009

Matter Name: Creditor Meetings/Committees

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-------------|---|--------------|
| 05/01/02 | M. Naughton | Telephone conference with C. Springer re: Illinois Power, Sales Procedures Motion, Omnibus hearing date, etc. (.30). | .30 |
| 05/13/02 | M. Naughton | Review, respond to e-mails from C. Springer re: hearing tomorrow (.10). | .10 |
| 05/14/02 | M. Naughton | Conference (after court) with C. Springer, D. Missner re: Illinois Power, City of river Rouge, TriOrient, etc. (.90). | .90 |
| 05/15/02 | M. Naughton | T/Cs with C. Springer re: City of River Rouge and TriOrient (.40). | .40 |
| 05/16/02 | M. Naughton | Draft e-mail to C. Springer re: Illinois Power Settlement (.10). | .10 |
| 05/22/02 | M. Berkoff | Conference call with David Missner, Mark Naughton and C. Springer regarding May 28 court. | .40 |
| 05/22/02 | M. Naughton | Brief T/C with Claudia Springer re: Tuesday's court hearing (.10); conference with C. Springer, D. Missner, M. Berkoff re: Tuesday's hearing (.80). | .90 |
| 05/24/02 | M. Naughton | T/C with C. Springer re: hearing on Tuesday (.20). | .20 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 59

| | | | |
|----------|-------------|---|------------|
| 05/28/02 | M. Naughton | T/C with C. Springer re: schedules, hearing this morning, etc. (.20). | .20 |
| | Total Hours | | 3.50 |
| | Total Fees | | \$1,351.50 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| ----- | ----- | ----- | ----- | ----- |
| M. Berkoff | Partner | .40 | 395.00 | 158.00 |
| M. Naughton | Partner | 3.10 | 385.00 | 1,193.50 |
| | | ===== | | ===== |
| TOTALS | | 3.50 | | 1,351.50 |

| | |
|------------------------------|-------------------|
| Total Fees and Disbursements | \$1,351.50 |
| Total Matter Current Balance | <u>\$1,351.50</u> |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283024

Matter Number: 306073-000009

Matter Name: Creditor Meetings/Committees

For Legal Services Rendered Through June 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-------------|--|--------------|
| 06/07/02 | M. Berkoff | Teleconference with S. Wolfe re: section 341 meeting (.20); teleconference with T. Pohl (.20); teleconferences with K. Sobecki (.10) and Bill McDonough (.10); work on presentation (.80). Also, teleconferences with K. Simon re: presentation (.30). | 1.70 |
| 06/10/02 | M. Berkoff | Prepare for Section 341 meeting (.80); office conference with R. Werhnyak, K. Sobecki, F. Phillips and T. Pohl to further prepare for meeting (1.7); attendance at meeting (including side conference with C. Springer) (1.8). | 4.30 |
| 06/10/02 | M. Naughton | Review of intended presentation for first meeting of creditors, and conferences with M. Berkoff re: same (.30). | .30 |
| 06/11/02 | M. Berkoff | Teleconference with M. Naughton re: meeting (.10); attend meeting with Committee's and Debtors' professionals (5.10). | 5.20 |
| 06/11/02 | M. Naughton | Prepare for (including conference with M. Berkoff), attend meeting at Skadden Arps with various professionals re: operational issues, labor issues, etc. (4.10). | 4.10 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283024

Page 2

| | | | |
|----------|-------------|--|------------|
| 06/25/02 | M. Naughton | T/C with, e-mails to, Claudia Springer (.10). | .10 |
| 06/26/02 | M. Naughton | Telephone conference with Dave Dragich (Creditor) (.10). | .10 |
| | Total Hours | | 15.80 |
| | Total Fees | | \$6,195.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| M. Berkoff | Partner | 11.20 | 395.00 | 4,424.00 |
| M. Naughton | Partner | 4.60 | 385.00 | 1,771.00 |
| | | ===== | | ===== |
| TOTALS | | 15.80 | | 6,195.00 |

Total Fees and Disbursements \$6,195.00

Total Matter Current Balance \$6,195.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

August 23, 2002
Invoice # 1293353

Matter Number: 306073-000009

Matter Name: Creditor Meetings/Committees

For Legal Services Rendered Through July 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-------------|---|--------------|
| 07/01/02 | M. Naughton | Lengthy T/C with C. Springer re: Detroit Bulk Storage, Edward Levy contract, Defasco, Illinois Power, River Rouge transaction, etc. (.60). | .60 |
| 07/03/02 | M. Naughton | Review letter from attorney for creditors, Max and Barbara Travis (.10). | .10 |
| 07/08/02 | M. Naughton | Review e-mail on open items from C. Springer (.10). | .10 |
| 07/09/02 | M. Berkoff | Conference call with M. Naughton and C. Springer re: various matters up in court on July 10 and July 16. | .40 |
| 07/09/02 | M. Naughton | T/C with C. Springer, M. Berkoff re: Dofasco matter, Illinois Power, Slag contract, CIT Motion, next week's omnibus hearing date, etc. (.70). | .70 |
| 07/12/02 | M. Naughton | T/Cs with D. Gramlich, C. Springer re: Illinois Power (.10); T/C with creditors' attorney re: status, bar date (.10). | .20 |
| 07/15/02 | M. Naughton | T/Cs with C. Springer re: hearing tomorrow (.40). | .40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
 Invoice # 1293353

Page 2

| | | | |
|-------------|-------------|---|------------|
| 07/18/02 | M. Berkoff | Prepare for July 19 Committee conference call (.80); office conference with M. Naughton re: call and status of various matters (.30). | 1.10 |
| 07/19/02 | M. Berkoff | Participate on call with Committee's professionals (.60); follow-up teleconference with T. Pohl (.40); review emails (.20). | 1.20 |
| 07/19/02 | M. Naughton | T/C with Creditor's counsel, Chris Duggan, re: filing of Proof of claim, procedure for same (.20). | 2.00 |
| 07/24/02 | M. Naughton | T/C with C. Springer re: Illinois Power matter (.20). | .20 |
| 07/31/02 | M. Naughton | T/C with C. Springer, M. Tashman re: NKK/DaFosco, Illinois Power, general status, etc., (.20). | .20 |
| Total Hours | | | 7.20 |
| Total Fees | | | \$2,799.00 |

T I M E K E E P E R S U M M A R Y

| TIMEKEEPER | TITLE | HOURS | RATE | FEEES |
|-------------|---------|-------|--------|----------|
| ----- | ----- | ----- | ----- | ----- |
| M. Berkoff | Partner | 2.70 | 395.00 | 1,066.50 |
| M. Naughton | Partner | 4.50 | 385.00 | 1,732.50 |
| | | ===== | | ===== |
| TOTALS | | 7.20 | | 2,799.00 |

| | |
|------------------------------|-------------------|
| Total Fees and Disbursements | \$2,799.00 |
| Total Matter Current Balance | <u>\$2,799.00</u> |

EXHIBIT 8

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

April 25, 2002
Invoice # 1255016

Matter Number: 306073-000011

Matter Name: Employee Matters

For Legal Services Rendered Through March 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-------------|--|--------------|
| 03/06/02 | M. Naughton | T/C with attorney, Todd Schroeder, re: workers' compensation issues (.10). | .10 |
| 03/08/02 | M. Naughton | Conferences with B. Choslovsky re: workers' compensation issues, discussions with In House counsel, etc. (.20); T/C with attorney Todd Schroeder re: workers' compensation issues (.10); review e-mails from C. McManus re: Minnesota Workers' Compensation issues and conferences with C. McManus re: same (.20). | .50 |
| 03/12/02 | M. Naughton | Review memorandum relating to automatic stay and claims for back pay (.10). | .10 |
| 03/13/02 | M. Naughton | T/C with M. Chestovich re: union's request for information as to outstanding claims (.10). | .10 |
| 03/18/02 | C. Mcmanus | Telephone conference with PR representative re: employee issues; exchanged emails with same re: same. | .30 |
| 03/20/02 | M. Naughton | Review proposed letter to union re: grievances and respond to W. Choslovsky re: same (.10). | .10 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1255016

Page 2

| | | | |
|-------------|-------------|---|------------|
| 03/27/02 | M. Berkoff | Review documents regarding proposed employee retention plan. | 1.70 |
| 03/28/02 | M. Naughton | T/C with Jan Bond (counsel for local 50, chemical workers) re: general status, request for pleadings, etc. (.30). | .30 |
| Total Hours | | | 3.20 |
| Total Fees | | | \$1,213.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| M. Berkoff | Partner | 1.70 | 395.00 | 671.50 |
| M. Naughton | Partner | 1.20 | 385.00 | 462.00 |
| C. Mcmanus | Associate | .30 | 265.00 | 79.50 |
| TOTALS | | 3.20 | | 1,213.00 |

Total Fees and Disbursements \$1,213.00

Total Matter Current Balance \$1,213.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283025

Matter Number: 306073-000011

Matter Name: Employee Matters

For Legal Services Rendered Through June 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|-------------|---------------|---|--------------|
| 06/12/02 | W. Choslovsky | Read and summarize key employee retention motion and order per Jon Francheschi's request. | .60 |
| Total Hours | | | .60 |
| Total Fees | | | \$153.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| W. Choslovsky | Associate | .60 | 255.00 | 153.00 |
| TOTALS | | .60 | | 153.00 |

Total Fees and Disbursements \$153.00

Total Matter Current Balance \$153.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

August 23, 2002
Invoice # 1293354

Matter Number: 306073-000011

Matter Name: Employee Matters

For Legal Services Rendered Through July 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|---|--------------|
| 07/12/02 | M. Naughton | T/C with J. Bond (Chemical Workers' Union) re: bar date, form of Union's claim, 5500 Forms, etc. (.20). | .20 |
| 07/12/02 | D. Gutfeld | Teleconference with S. Christenholz re: payment to independent contractors (.2); review First Day Motion/Order re: payment of employee claims (.6); correspondence with S. Christenholz re: same (.2). | 1.00 |
| 07/15/02 | S. Christenholz | Office conference with D. Gutfeld regarding employee/shipper issues (.20); reviewed order authorizing Debtors to pay pre-petition employee claims (.20); office conference with D. Gutfeld regarding wage claims (.20). | .60 |
| 07/15/02 | M. Naughton | Draft e-mails to M. Berkoff, T. Pohl, K. Sobecki re: Chemical Workers' Union (.20); draft e-mail to K. Sobecki re: same (.10). | .30 |
| 07/15/02 | D. Gutfeld | Research re: priority of wage claim of independent contractor under 507(a)(3) (1.2); conf. with S. Christenholz re: same (.4). | 1.60 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

April 25, 2002
Invoice # 1255017

Matter Number: 306073-000012

Matter Name: Environmental Matters

For Legal Services Rendered Through March 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|-------------|------------|---|--------------|
| 03/15/02 | M. Berkoff | Teleconference with Carol Man at NSC Environmental Affairs re: questions (.10). | .10 |
| 03/15/02 | D. Missner | Review EPA issues with Michael Elam; correspondence to and from client; additional conference with Elam | .50 |
| Total Hours | | | .60 |
| Total Fees | | | \$282.00 |

TIMEKEEPER SUMMARY

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| D. Missner | Partner | .50 | 485.00 | 242.50 |
| M. Berkoff | Partner | .10 | 395.00 | 39.50 |
| TOTALS | | .60 | | 282.00 |

Total Fees and Disbursements \$282.00

Total Matter Current Balance \$282.00

EXHIBIT 9

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

National Steel Corporation
 Attn: Ron Werhnyak
 4100 Edison Lakes Parkway
 Mishawaka, IN 46545

May 28, 2002
 Invoice # 1265445

Matter Number: 306073-000012

Matter Name: Environmental Matters

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|-------------|-----------------|--|--------------|
| 04/04/02 | S. Christenholz | Phone conference with Jack Moran regarding environmental and indenture issues (.40). | .40 |
| 04/05/02 | S. Christenholz | Phone conference with Lewis regarding environmental issues (.50) | .50 |
| Total Hours | | | .90 |
| Total Fees | | | \$229.50 |

T I M E K E E P E R S U M M A R Y

| TIMEKEEPER | TITLE | HOURS | RATE | FEES |
|------------------------------|-----------|-------|--------|-----------------|
| S. Christenholz | Associate | .90 | 255.00 | 229.50 |
| TOTALS | | .90 | | 229.50 |
| Total Fees and Disbursements | | | | \$229.50 |
| Total Matter Current Balance | | | | <u>\$229.50</u> |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293354

Page 2

| | | | |
|----------|-----------------|---|------------|
| 07/16/02 | S. Christenholz | Phone conference with Phil Martino regarding administrative expense claim issues (.30); office conference with Deb Gutfeld regarding employee claims (.20). | .50 |
| 07/16/02 | M. Naughton | Review e-mail from J. Bond (counsel for Chemical Workers) re: claims, and forward same to T. Pohl, C. Springer, M. Berkoff (.20). | .20 |
| 07/16/02 | D. Gutfeld | Confer with S. Christenholz re: entitlement of independent contractors to priority claim under 507(a)(3). | .30 |
| 07/23/02 | W. Choslovsky | Calls to/from Paul Bare, lawyer for retiree in Michigan, regarding Retiree Committee. | .20 |
| 07/31/02 | W. Choslovsky | E-mails and letters to/from M. Chestovich regarding David Breen's white collar retiree questions; bankruptcy code research regarding white collar pension claims. | 1.70 |
| | Total Hours | | 6.60 |
| | Total Fees | | \$1,629.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| M. Naughton | Partner | .70 | 385.00 | 269.50 |
| S. Christenholz | Associate | 1.10 | 255.00 | 280.50 |
| W. Choslovsky | Associate | 1.90 | 255.00 | 484.50 |
| D. Gutfeld | Associate | 2.90 | 205.00 | 594.50 |
| | | ===== | | ===== |
| TOTALS | | 6.60 | | 1,629.00 |

Total Fees and Disbursements \$1,629.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283026

Matter Number: 306073-000012

Matter Name: Environmental Matters

For Legal Services Rendered Through June 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|-------------|-------------|--|--------------|
| 06/13/02 | M. Naughton | Review correspondence as to 7/7 Merger Inc. site (.10). | .10 |
| 06/18/02 | M. Berkoff | Teleconferences with R. Werhnyak (.10) and C. Babst (.30) re: permits. | .40 |
| 06/28/02 | M. Naughton | Attention to issue re: payment of environmental agency fees, including T/C with C. Babst and conferences with M. Berkoff (.20). | .20 |
| 06/30/02 | M. Berkoff | Review Isabella Mines file (.40); memo to M. Fenton (.10). | .50 |
| Total Hours | | | 1.20 |
| Total Fees | | | \$471.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEs</u> |
|-------------------|--------------|--------------|-------------|-------------|
| M. Berkoff | Partner | .90 | 395.00 | 355.50 |
| M. Naughton | Partner | .30 | 385.00 | 115.50 |
| TOTALS | | 1.20 | | 471.00 |

Total Fees and Disbursements \$471.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

August 23, 2002
Invoice # 1293355

Matter Number: 306073-000012

Matter Name: Environmental Matters

For Legal Services Rendered Through July 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|--|--------------|
| 07/03/02 | M. Naughton | T/C with C. Babst re: environmental permit fees and request to pay same (.20). | .20 |
| 07/05/02 | M. Fenton | Review information relative to consent order and agreement and reclamation plan with Pennsylvania Department of Environmental Protection (.80); begin research on issue and letter of credit (1.20). | 2.00 |
| 07/08/02 | M. Fenton | Continued attention to material sent regarding reclamation in Pennsylvania and letter of credit issue (1.80). | 1.80 |
| 07/18/02 | S. Christenholz | Office conference with Naughton regarding air fees for Minnesota (.30); office conferences with Choslovsky regarding same (.10). | .40 |
| 07/18/02 | M. Naughton | Lengthy T/C with C. Babst, S. Christenholz re: environmental permitting issues (.80). | .80 |
| 07/22/02 | W. Choslovsky | Call from Lydia Kachigian and Mickey Chestovich regarding environmental liabilities triggered by Metals lease rejection; discuss same with Mark Berkoff. | .50 |

National Steel Corporation
Invoice # 1273628

Page 60

Matter Number: 306073-000011

Matter Name: Employee Matters

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|---------------|--|--------------|
| 05/01/02 | M. Naughton | Telephone conference with H. Wolf-Radda, counsel for Group Health Plan re: payments received and authorized (.20). | .20 |
| 05/02/02 | M. Naughton | Draft email to R. Wehrnyak, et al re: payments to Group Health Plan Administrator for Granite City (.10). | .10 |
| 05/08/02 | M. Naughton | Finalize, send e-mail re: payments to Granite City Group Health Plan. | .10 |
| 05/17/02 | W. Choslovsky | Call from Mickey Chestovich to discuss cancellation of employee's Michigan Country Club membership paid for by National Steel Corporation. | .20 |
| 05/17/02 | M. Naughton | Review e-mail relating to West Virginia Workers' Compensation Claims. | .10 |
| 05/20/02 | W. Choslovsky | Call from John Francheschi, NSC's in house counsel, regarding Union's CBA and Bankruptcy Code Section 1113's Good Faith requirement. | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2113356

National Steel Corporation
Invoice # 1273628

Page 61

| | | | |
|----------|---------------|---|----------|
| 05/29/02 | W. Choslovsky | Read letter from Milan Chestovich to Tom Finnerty regarding Gail Milne's membership at Great Oaks Country Club. | .20 |
| 05/30/02 | D. Missner | Correspondence to retirees re claims and status | .30 |
| | Total Hours | | 1.50 |
| | Total Fees | | \$516.50 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| ----- | ----- | ----- | ----- | ----- |
| D. Missner | Partner | .30 | 485.00 | 145.50 |
| M. Naughton | Partner | .50 | 385.00 | 192.50 |
| W. Choslovsky | Associate | .70 | 255.00 | 178.50 |
| | | ===== | | ===== |
| TOTALS | | 1.50 | | 516.50 |

Total Fees and Disbursements \$516.50

Total Matter Current Balance \$516.50

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 62

Matter Number: 306073-000012

Matter Name: Environmental Matters

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|-------------|-------------|--|--------------|
| 05/01/02 | M. Naughton | Review, respond to email from M. Chestovich re: statement of Financial Affairs question on environmental matters and investigate question (.30). | .30 |
| 05/07/02 | M. Berkoff | Conference call with R. Werhnyak, W. McDonough and Joe Reinhart (NSC's outside environmental counsel) re: DEP issues at National Mines (.40). | .40 |
| Total Hours | | | .70 |
| Total Fees | | | \$273.50 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| M. Berkoff | Partner | .40 | 395.00 | 158.00 |
| M. Naughton | Partner | .30 | 385.00 | 115.50 |
| TOTALS | | .70 | | 273.50 |

| | |
|------------------------------|-----------------|
| Total Fees and Disbursements | \$273.50 |
| Total Matter Current Balance | <u>\$273.50</u> |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

May 28, 2002
Invoice # 1265444

Matter Number: 306073-000011

Matter Name: Employee Matters

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|-------------|-------------|--|--------------|
| 04/30/02 | M. Naughton | Conference with S. Christenholz re: employee's potential post-petition claims (.10). | .10 |
| Total Hours | | | .10 |
| Total Fees | | | \$38.50 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|----------------------|------------------|--------------|-------------|--------------|
| ----- M. Naughton | ----- Partner | .10 | 385.00 | 38.50 |
| TOTALS | | .10 | | 38.50 |

| | |
|------------------------------|----------------|
| Total Fees and Disbursements | \$38.50 |
| Total Matter Current Balance | <u>\$38.50</u> |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293355

Page 2

| | | | |
|----------|-----------------|--|------|
| 07/25/02 | M. Fenton | Confer with attorney Reinhart regarding Isabella Mine issue and status (.70); review consent decree (.80); research environmental issues in bankruptcy and letter of credit issues related to environmental claims (2.00). | 3.50 |
| 07/25/02 | M. Berkoff | Office conference with Marc Fenton re: Hanna Mines and Penn. Dep. | .30 |
| 07/26/02 | S. Christenholz | Phone conference with Chip Babst regarding environmental issues (.30); phone conference with Naughton regarding same (.20); office conference with MAB regarding environmental issues (.10); reviewed documents from Bapst regarding environmental issues (.30). | .90 |
| 07/29/02 | S. Christenholz | Research on payment of environmental fees (2.80); office conference with Naughton regarding Illinois Power and environmental issues (.20). | 3.00 |
| 07/29/02 | M. Fenton | Research environmental issues and stay relief issues (1.80). | 1.80 |
| 07/29/02 | M. Naughton | Conferences with S. Christenholz re: environmental permitting fees, strategy related thereto (.20). | .20 |
| 07/30/02 | S. Christenholz | Office conference with Naughton regarding environmental fees and Ruan leases (.40); review of research regarding environmental fees for conference call (.40). | .80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293355

Page 3

| | | | |
|-------------|-----------------|--|------------|
| 07/30/02 | M. Naughton | Conferences with S. Christenholz, and T/Cs with C. Babst, re: environmental fees, especially Minnesota permits, and strategy related thereto (1.00). | 1.00 |
| 07/31/02 | S. Christenholz | Edited email regarding environmental fees (.40). | .40 |
| 07/31/02 | M. Naughton | Draft e-mail to K. Sobecki, R. Werhnyak, C. Babst re: permits and fees, and conference with S. Christenholz re: same. (1.10). | 1.10 |
| Total Hours | | | 18.70 |
| Total Fees | | | \$6,240.50 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEE</u> |
|-------------------|--------------|--------------|-------------|------------|
| M. Berkoff | Partner | .30 | 395.00 | 118.50 |
| M. Naughton | Partner | 3.30 | 385.00 | 1,270.50 |
| M. Fenton | Of Counsel | 9.10 | 365.00 | 3,321.50 |
| S. Christenholz | Associate | 5.50 | 255.00 | 1,402.50 |
| W. Choslovsky | Associate | .50 | 255.00 | 127.50 |
| TOTALS | | 18.70 | | 6,240.50 |

| | |
|------------------------------|-------------------|
| Total Fees and Disbursements | \$6,240.50 |
| Total Matter Current Balance | <u>\$6,240.50</u> |

EXHIBIT 10

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

April 25, 2002
Invoice # 1255018

Matter Number: 306073-000013

Matter Name: Executory Contracts/Personalty

For Legal Services Rendered Through March 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|--|--------------|
| 03/13/02 | S. Christenholz | Phone conference with Phil Martino regarding executory contract issues. | .40 |
| 03/15/02 | M. Naughton | Draft, revise, finalize and file motion to reject certain executory contracts (.80). | .80 |
| 03/15/02 | D. Missner | Review executory contract issues with client and Deb Gutfeld regarding which contracts to reject and how to accomplish same; discuss correspondence with parties | .80 |
| 03/15/02 | D. Gutfeld | Conference with D. Missner re: Motion to Reject Executory Contracts (.3); t/c with Jack Moran re: certain contracts (.1); review contracts (1.1); conf. with M. Naughton re: Motion to reject executory contracts (.3); prepare motion to reject executory contracts (1.6) | 3.40 |
| 03/17/02 | D. Gutfeld | Prepare Motion to Reject Executory Contracts and unexpired lease | 1.30 |
| 03/18/02 | W. Choslovsky | Call from John Franceschi, NSC's in-house counsel in Michigan, regarding roofer contract on Zug Island (.3); gather facts regarding BP natural gas contract and draft motion to reject same; | 2.40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255018

Page 2

coordinate rejection with Joanne Malstrom (1.4); read Motion to Reject Natural Gas Contracts filed March 15, 2002; discuss same with Mark Naughton and Keith Simon (.7).

03/18/02 S. Christenholz Reviewed fax regarding Gallo Equipment Co. (.20) .20

03/18/02 M. Naughton Conferences with B. Choslovsky re: rejection of BP Canada contract and contractor's contract to fix roof (.20). .20

03/18/02 D. Gutfeld Prepare/review Motion to Reject Executory Contracts and Unexpired Lease (1.7); v/m to D. Missner re: same (.00); review new contracts (.5). 2.20

03/19/02 W. Choslovsky Call from Joanne Malstrom, NSC's natural gas purchaser, to discuss rejection of contracts, including BP and Union Gas (.8); draft and edit Motion to Reject BP's Executory Natural Gas contract and draft court order; coordinate filing same (1.9); Read Beck's roofing contract and related correspondence forwarded by John Franceschi, NSC's in-house counsel in Michigan; summarize same; e-mails to/from Mr. Franceschi regarding assumption of contract and completion of work (.8). 3.50

03/19/02 M. Naughton Review, analyze Waste Management Services Agreement with US Liquids and settlement agreement for rejection purposes (.40); review, finalize motion to authorize rejection of contract with BP .80

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1255018

Page 3

Canada/Amoco Energy (.30); e-mail to D. Missner re: rejection of Waste Management Services Agreement (.10).

| | | | |
|----------|-----------------|--|------|
| 03/20/02 | W. Choslovsky | E-mails to/from John Franceschi, NSC's in house counsel in Michigan, regarding Zog Island Roofing contract (.4); call from Mr. Franceschi, NSC's in-house counsel in Michigan, re: Zog Island Roofing contract (.1); call to Chris Kerr, lawyer for T. F. Beck & Co., regarding completion of roofing repair work on Zog Island (.6); draft letter to Chris Kerr regarding completion of Zog Island Roofing repair work; e-mail to John Franceschi regarding same (1.0). | 2.10 |
| 03/20/02 | D. Missner | Telephone conference with reps of debtor re various executory contract matters, coal supply agreements and other related matters concerning pros and cons related to assumption or rejection of agreements | 2.50 |
| 03/20/02 | D. Gutfeld | Revise Motion to Reject Certain Executory Contracts/Leases (.8); review contracts/leases for notice information (.3); corr. with J. Moran re: rejection of contracts (.1); conf. with M. Naughton and N. Taylor re: same (.1). | 1.30 |
| 03/21/02 | S. Christenholz | Research on executory contract issues (1.90). | 1.90 |
| 03/21/02 | M. Naughton | Revise, draft motion to reject certain executory contracts and order related thereto (.50). | .50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255018

Page 4

| | | | |
|----------|-----------------|--|------|
| 03/22/02 | S. Christenholz | Phone conference with Gallo regarding Marlin leasing (.30). | .30 |
| 03/22/02 | M. Naughton | Draft, revise, finalize and file motion to reject various executory contracts (1.10). | 1.10 |
| 03/25/02 | S. Christenholz | Phone conferences with Lloyd Meyer regarding Gallo (.60); phone conference with Kurt Finke regarding Gallo equipment leases (.40). | 1.00 |
| 03/25/02 | M. Naughton | Review proposed Motion to Reject, and letter re: rejection of Illinois Power Contract (.20); attention to Ruan Equipment Lease matter, including e-mail exchange with J. Moran and S. Christenholz (.20). | .40 |
| 03/27/02 | M. Naughton | E-mail exchange with J. Malstrom re: natural gas contract rejections and review proposed rejection letter (.20); T/Cs with K. Simon re: rejection of Cinergy Marketing contract (.20); review, revise finalize Motion to Reject Cinergy Marketing Contract (.50); conference with D. Gutfeld re: Motion to Reject Natural Gas Contracts (.10). | 1.00 |
| 03/27/02 | M. Naughton | Review Rudd Equipment Lease (.10); letter to counsel for Rudd Equipment (.10); review Comerica Leasing leases and schedules (.20). | .40 |
| 03/27/02 | D. Gutfeld | Review contract and prepare Motion to Reject Union Gas Limited Contract | 1.30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255018

Page 5

| | | | |
|----------|-----------------|--|-------------|
| 03/28/02 | M. Naughton | T/C with D. Priotto (OGE) re: potential administrative expense, rejection of contract (.10); T/Cs with G. Szyllagi (US Liquids) re: potential rejection of contract, request for extension of time to respond (.40). | .50 |
| 03/28/02 | D. Gutfeld | Review/revise Motions to Reject Certain Executory Contracts; conf. with M. Naughton re: same. | 1.60 |
| 03/29/02 | S. Christenholz | Phone conference with Naughton regarding objection to Motion to reject contract (.30). | .30 |
| 03/29/02 | M. Naughton | Review Objection to Motion to Reject Energy USA Contract and forward same to client (.40); conference with S. Christenholz re: same, reply thereto (.10); review fax from counsel for OGE and forward same to J. David (.20); review correspondence from counsel for US Liquids (.10). | .80 |
| 03/29/02 | D. Missner | Telephone conferences with attorneys re hearing re rejection of executory contracts and how to handle same. | .30 |
| 03/31/02 | S. Christenholz | Reviewed motion to reject executory contract with gas provider and objection to same (.60); research on rejection of executory contract (1.10). | 1.70 |
| | Total Hours | | 35.00 |
| | Total Fees | | \$10,043.00 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1255018

Page 6

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| D. Missner | Partner | 3.60 | 485.00 | 1,746.00 |
| M. Naughton | Partner | 6.50 | 385.00 | 2,502.50 |
| S. Christenholz | Associate | 5.80 | 255.00 | 1,479.00 |
| W. Choslovsky | Associate | 8.00 | 255.00 | 2,040.00 |
| D. Gutfeld | Associate | 11.10 | 205.00 | 2,275.50 |
| | | ===== | | ===== |
| TOTALS | | 35.00 | | 10,043.00 |

Total Fees and Disbursements \$10,043.00

Total Matter Current Balance \$10,043.00

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

May 28, 2002
Invoice # 1265446

Matter Number: 306073-000013

Matter Name: Executory Contracts/Personalty

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

Hours

| | | | |
|----------|-----------------|--|------|
| 04/01/02 | S. Christenholz | Reviewed case law for reply to Energy USA's objection to Motion to Reject (.60); office conference with Naughton regarding same (.20); conference calls with Neid, Malstrom and Simon regarding same (.40); office conference with D. Neff regarding 365 issues (.20). | 1.40 |
| 04/01/02 | M. Naughton | Telephone conversations with K. Simon (.20); Conferences with S. Christenholz regarding response to objection of Energy USA to Motion to request contracts (.60); Review, revise reply to objection of Energy USA (.40); Telephone conversation with R. Del Priori (Livonia Lease) Re Rejection of Lease (.10); Review objection of Lessor for Livonia Lease to Rejection (.10); Forward objection; e-mail exchange with J. Moran regarding same (.10); Review, revise, finalize motion to request Union Gas Storage Contract (.20); Review, revise, finalize motion to reject Illinois Power Contract (.20); Review e-mail from telephone conversation E. Kaup regarding rejection of Illinois Power (.10). | 2.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265446

Page 2

| | | | |
|----------|-----------------|---|------|
| 04/01/02 | D. Gutfeld | Revise Order re: Motion to Reject Executory Contracts and Unexpired Leases (NKK, etc..) (.30); - prepare/file reply to response of Energy USA (Motion to Reject) (1.4); conference with K. Simon re: same (.3). | 2.00 |
| 04/02/02 | S. Christenholz | Phone conference with Sabre, attorney for Ruon Leasing, regarding contract issues (.40). | .40 |
| 04/02/02 | M. Naughton | Review email J. Malstrom regarding Energy USA (.10); Review email J. Malstrom regarding OGE indebtedness (.10). | .20 |
| 04/02/02 | D. Gutfeld | Review/revise Motion to Reject Contract with Illinois Power (.9); review/revise Motion to Extend Time to Reject Executory Contract; conference with Mark P. Naughton re: same (.3). | 1.20 |
| 04/03/02 | S. Christenholz | Phone conference with Smith regarding Ruan leasing (.30); reviewed Beck Roofing file (.30). | .60 |
| 04/03/02 | D. Gutfeld | Review correspondence re: Union Gas Limited rejection (.2); telephone conference with representative at Union Gas Limited re: rejection process (.4); telephone conference with Joanne Malstrom re: same (.2). | .80 |
| 04/03/02 | D. Gutfeld | Telephone conference with Jeff Schumaker, Eric Kaup, and E. Robertson re: Motion to Reject Contract with Illinois Power (.8); revise Motion to Reject Illinois Power (.6); prepare Illinois Power | 2.40 |

National Steel Corporation
Invoice # 1265446

Page 3

Motion for filing (.3); conference with Mark A. Berkoff and Jack Moran re: parties to Illinois Power contract and Motion to Reject (.4); prepare information re: Illinois Power parties for 4/23 hearing; conference with Mark A. Berkoff re: same (.3).

04/04/02 S. Christenholz Phone conference with Chris Kerr .70
regarding Zug Roofing (.40);
reviewed Ruan lease (.30).

04/04/02 D. Gutfeld Telephone conference with Joanne 1.20
Malstrom (.2); telephone
conference with J. Schumacher re:
Illinois Power (.3); review
response letter to Illinois Power
(.3); prepare comments re: same
(.4).

04/08/02 M. Naughton Review e-mails as to Comerica .50
Equipment Lease and respond to
same (.20); review e-mails as to
Rudd Equipment Lease (.10); review
letter re: Union Gas Ltd. (.10);
review letter re: Gallo Equipment
Co. (.10).

04/09/02 M. Naughton Review e-mail re: Illinois Power .60
matters/contract (.10); conference
with D. Gutfeld re: Illinois Power
contract (.30); conference with D.
Gutfeld re: Motion to Reject
Workscape contract (.10); T/C with
US Liquids' counsel re: Motion to
Reject (.10).

04/09/02 D. Gutfeld Conference with Mark P. Naughton 2.30
re: rejection of Workscape, Inc.
(.1) contract; draft Motion to
Reject Workscape Contract (1.3);
conference with Mark P. Naughton
re: Illinois Power (.3); review

National Steel Corporation
Invoice # 1265446

Page 4

Illinois Power contract re: PPO
Information (.40); telephone
conference with Jeff Schumacher
re: supplemental motion to
Illinois power contract (.2).

| | | | |
|----------|-----------------|--|------|
| 04/10/02 | M. Naughton | T/Cs and conference with E. Robertson (and D. Gutfeld) re: Illinois Power Issues (.90); T/C with J. Schumacher, D. Gutfeld re: status of Illinois Power matter (.40). | 1.30 |
| 04/10/02 | D. Gutfeld | Conference with Mark P. Naughton and Eric Robertson re: Illinois Power Contract and the availability of PPO service (.9); telephone conference with J. Schumacher re: IP Contract and status of supplemental pleadings (.4); review correspondence to E. Kaup re: PPO service and Rider PPO/SC21 schedules (1.4); conference with Jack Moran and prepare correspondence re: Workspace contract (.6). | 3.30 |
| 04/11/02 | S. Christenholz | Office conference with M. Naughton regarding Illinois Power and open issues (.40). | .40 |
| 04/11/02 | M. Naughton | Review, revise Motion to Reject Workspace Contract and conferences with D. Gutfeld re: same (.40); conferences with S. Christenholz re: Illinois Power matters (.10); conference with D. Gutfeld re: Motion to Extend Time to Assume/Reject Leases (.10); attention to Illinois Power matters; including review of documents (.30). | .90 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265446

Page 5

| | | | |
|----------|-----------------|---|------|
| 04/11/02 | M. Naughton | Factual investigation, including review of e-mail from D. Gutfeld, re: inquiry from Committee as to burdensome nature of contracts with US Liquids and lease in Livonia (.20). | .20 |
| 04/11/02 | D. Missner | Review memos re executory contracts (.20); telephone conferences with company representatives re lease vs financing device (.30); inter-office meeting re same (.30); telephone conference with Pohl (.10). | .90 |
| 04/12/02 | S. Christenholz | Phone conference with Francesci regarding roofing contract (.40); phone conference with Kerr regarding roofing contract (.50); office conference with Naughton regarding Illinois Power (.40); reviewed Illinois Power documents (.40). | 1.70 |
| 04/12/02 | M. Naughton | Review, finalize, file and serve Motion to Reject Workscape Contract (.30); Time to Assume/Reject Leases (.30); conferences with D. Gutfeld re: same (.30); review correspondence from counsel for US Liquids (.10). | 1.00 |
| 04/12/02 | D. Gutfeld | Revise Motion to Reject Workscape Contract (.7); conference with Mark P. Naughton re: same (.3); prepare Notice/Certificate for Filing (.2). | 1.20 |
| 04/13/02 | S. Christenholz | Research on effect of rejection on a contract (.60); reviewed Illinois Power documents (.50). | 1.10 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265446

Page 6

| | | | |
|----------|-----------------|--|------|
| 04/15/02 | S. Christenholz | Phone conference with Curtis Summers regarding D.A. Stuart (.30); phone conference with Lloyd Dohrman regarding D.A. Stuart (.20); phone conference with John Davis regarding D.A. Stuart (.20); phone conference with Francesci regarding roofing contract (.20); phone conference with Davis regarding D. A. Stuart (.30); office conference with Naughton (including phone conferences with Gutfeld and Robertson) regarding Illinois Power (1.10); phone conferences with Naughton and Gutfeld regarding Illinois Power (.40); phone conference with Robertson regarding Illinois Power (.70); | 3.40 |
| 04/15/02 | M. Naughton | Review email from David N. Missner to W. McDonough re: leases (.10); draft fax cover sheet to Jack Moran re: US Liquids (.10); draft emails to, review emails from, J. Moran re: Livonia Lease (.20); review materials relating to Illinois Power Contract, PPO Service (.80); conferences with Steven Christenholz re: same, including telephone conference with E. Robertson (1.20). | 2.40 |
| 04/15/02 | M. Naughton | Telephone conference with E. Kaup re: Illinois Power matter; motion for sale of assets, other open matters (.20); telephone conference with US Liquids' counsel re: settlement (.10); review objection of US Liquids to Motion to Reject Contract and forward same to Jack Moran (.20). | .50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265446

Page 7

| | | | |
|----------|-----------------|---|------|
| 04/15/02 | D. Gutfeld | Review Corr. from J. Schumacher re: Illinois Power (.2); t/c with M. Naughton and S. Christenholz re: declaratory complaint and case research (.2); research re: bankruptcy cases involving PPO service or similar facts (1.3); t/c with S. Christenholz re: same (.1). | 1.80 |
| 04/16/02 | S. Christenholz | Phone conference with attorney for roofing company regarding settlement (.20); office conference with Naughton regarding Illinois Power (.30); emails regarding Illinois Power (.40); phone conference with Leipold and office conference with Naughton regarding Illinois Power (.80). | 1.70 |
| 04/16/02 | M. Berkoff | Office conference with M. Naughton re: Illinois Power (.10); review pleadings (.80). | .90 |
| 04/16/02 | M. Naughton | Review objection of Cinergy to Motion to reject Contract (.20); T/C with R. Wehrnyak re: Cinergy marketing objection (.20); T/C with K. Simon re: Cinergy response (.10). | .50 |
| 04/16/02 | M. Naughton | Review, respond to e-mail from J. Schumacher re: Illinois Power (.10); initial review of Illinois Power response to motion to reject (.20). | .30 |
| 04/17/02 | W. Choslovsky | E-mails to and from Micky Chestovich regarding rejection of Portage Security contract. | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265446

Page 8

| | | | |
|----------|-----------------|---|------|
| 04/17/02 | S. Christenholz | Phone conferences with Eric Robertson regarding Illinois Power (.60); research and drafted complaint for injunctive relief (2.90); phone conference with Leipold regarding Illinois Power (.40); office conferences with M. Naughton regarding strategy and stipulation (.50); reviewed faxes regarding Illinois Power (.20); follow-up for list of executory contracts (.40); office conference with M. Naughton regarding Illinois Power and Portside Energy (.40). | 5.40 |
| 04/17/02 | M. Naughton | Review letter from S. Christenholz to Eugene Geekie re: Portside Motion (.10); conference with M. Berkoff, including T/C with T. Pohl re: equipment leases, open items, Omnibus Hearing, etc. (.70); T/C with J. Malstrom, K. Simon re: Cinergy Marketing (.10). | .90 |
| 04/17/02 | M. Naughton | T/C with C. Rexroat (U.S. Liquids) re: Motion to Reject U.S. Liquids Contract (.10); memorandum to D. Missner, M. Berkoff re: information on rejected executory contracts (.10); conferences with S. Christenholz, N. Taylor re: analysis of contracts that have been rejected or are to be rejected (.20); review e-mail from J. Moran re: US Liquids and respond to same (.20). | .60 |
| 04/18/02 | W. Choslovsky | Calls and e-mails to and from Micky Chestovich regarding rejection of Security Services contract. | .30 |

National Steel Corporation
Invoice # 1265446

Page 9

| | | | |
|----------|-----------------|---|------|
| 04/18/02 | S. Christenholz | Reviewed documents, drafted and edited stipulation for Illinois Power dispute (2.60); office conference with M. Naughton regarding same (.40); conference call with Robertson, Fitzhenry and M. Naughton regarding same (1.40); office conference with M. Naughton regarding chart of rejected contracts (.20); phone conference with Malstrom regarding chart (.30); phone conference with Schumacher regarding same and Illinois Power (.60); conference call with M. Naughton and counsel for Illinois Power and follow-up with M. Naughton (.40); office conferences with M. Naughton regarding final changes to stipulation for Illinois Power (.30); drafted email to counsel for Illinois Power regarding stipulation (.40); research regarding executory contracts (1.00); email to Malstrom regarding list of executory contracts (.20); phone conference and emails with Robertson regarding Illinois Power (.40); sent email to client regarding stipulation on Illinois Power (.20); reviewed settlement offer from Illinois Power (.20). | 8.60 |
| 04/18/02 | M. Naughton | Lengthy T/Cs with E. Robertson, S. Christenholz re: Illinois Power (1.40); work on, including drafting, revising and conferences with Christenholz, pleadings for Illinois Power, including Complaint and proposed Stipulation (.80); review e-mails from B. Choslovsky re: Minnesota Power, respond to same (.10); T/C with J. | 3.40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265446

Page 10

Patton (Portside Electric) re:
Motion next week, Motion to Extend
Time to Assume Leases (.20);
conference with S. Christenholz
re: same (.10); T/C with M.
Leipold, B. Hyman, S. Christenholz
re: Illinois Power Issues (.20);
review, revise proposed
Stipulation between Debtors and
Illinois Power (.60).

| | | | |
|----------|-----------------|--|------|
| 04/18/02 | M. Naughton | Review e-mail relating to Cinergy Contracts from J. Malstrom (.10); conferences with S. Christenholz, N. Taylor, J. Malstrom, J. Schumacher re: information on rejected contracts (.20); review fax from Cinergy counsel re: proposed rejection of contract, adequate assurance of payment argument (.10); T/Cs with K. Simon re: Cinergy Marketing (.20); | .60 |
| 04/18/02 | M. Naughton | Review proposed settlement from B. Hyman on behalf of Illinois Power (.10); draft cover memo to J. Schumacher, E. Robertson, etc. re: Illinois Power (.10). | .20 |
| 04/18/02 | M. Naughton | T/C with M. Chestovich, J. Heintz re: US Liquids Agreement and potential Agreement/Settlement (.20). | .20 |
| 04/19/02 | S. Christenholz | Reviewed emails and made substantial edits to complaint for injunctive relief regarding Illinois Power (1.70); office conferences with M. Naughton regarding Portside and Illinois Power (.80); conference calls and emails with John Davis, Naughton, Nied, Schumacher, Robertson regarding Illinois Power (4.30); | 7.80 |

National Steel Corporation
Invoice # 1265446

Page 11

drafted letter to Patton regarding Portside (.40); phone conferences with Patton regarding motion to extend deadline to reject contracts and Portside motion (.40); office conference with Deb Gutfeld regarding Illinois Power research (.20).

| | | | |
|----------|-------------|--|------|
| 04/19/02 | M. Naughton | Draft, revise and research Reply in Support of Motion to Reject US Liquids Agreement (2.40); review, revise Reply in Support of Motion to Reject Cinergy Marketing Agreement (.90), and conference with K. Simon re: same (.20). | 3.50 |
| 04/19/02 | M. Naughton | T/Cs with M. Leipold, S. Christenholz re: Illinois Power (.40). | .40 |
| 04/19/02 | M. Naughton | T/C with Ben Ackerly (Cinergy Marketing) re: Motion to Reject Contracts, Adequate Assurance Issues (.30); T/C with C. Gettleman (Granite City Regional Port district) re: unexpired lease (.10). | .40 |
| 04/19/02 | D. Gutfeld | Research re: Michigan Law on contract interpretation and parol evidence (US Liquids) (1.1); Research re: waiver of rule 7001 requirement for adversary complaint (Union Gas Limited) (.8). | 1.90 |
| 04/20/02 | M. Naughton | Draft Order Authorizing Rejection of Livonia Lease (.20); draft Order Authorizing Rejection of US Liquid's Contract (.20); draft Order Authorizing Rejection of Portside Contract (.20). | .60 |

National Steel Corporation
Invoice # 1265446

Page 12

| | | | |
|----------|-----------------|--|------|
| 04/22/02 | S. Christenholz | Office conferences, phone conferences and emails with M. Naughton, Schumacher, Davis, Robertson, Sobecki and counsel for Illinois Power regarding stipulation and settlement (3.70); edited versions of the stipulation and emailed same to client (.90); phone conference with Schumacher regarding Illinois Power (.20); drafted and edited settlement letter for Illinois Power (1.30); office conferences with M. Naughton regarding Illinois Power and settlement letter (.40); drafted email to client regarding Illinois Power settlement letter (.20); office conference with Nina regarding executory contracts (.20); edited list of executory contracts (.20); reviewed PPO documents and emails regarding settlement letter for Illinois Power (.50); phone conference with attorney Hyman regarding Illinois Power (.20). | 7.80 |
| 04/22/02 | M. Naughton | Conferences with S. Christenholz re: Illinois Power (.80); T/Cs with B. Hyman, M. Leipold, S. Christenholz re: status (1.10); review, comment upon proposed settlement letter to counsel for Illinois Power (.20); review e-mails related to Illinois Power (.10); review, comment upon proposed stipulation with Illinois Power (.60); T/C with J. Davis, J. Schumacher, E. Robertson, S. Christenholz re: Illinois Power Stipulation, status (.90); review, respond to e-mail from J. Malstrom on Cinergy (.10). | 3.80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265446

Page 13

| | | | |
|----------|-----------------|--|------|
| 04/22/02 | M. Naughton | Review correspondence from counsel for Cinergy Marketing re: Motion to Reject, Demand for Adequate Protection, etc. (.10); T/Cs (4) with counsel for Cinergy Marketing re: same (.60); draft e-mail to J. Malstrom, et al re: same (.10); T/C with R. Nied, J. Malstrom and K. Simon re: Cinergy Marketing issue, NIPSCO matter (.60); T/C with counsel for US Liquids re: rejection of contract (.20). | 1.60 |
| 04/23/02 | W. Choslovsky | Illinois Power Adversary: draft Motion to Expedite Time to Answer, Limit Discovery and Set Trial; briefed by Mark Naughton on nature of case; read Motion to Reject IP contract and Adversary Complaint against IP. | 3.50 |
| 04/23/02 | S. Christenholz | Office conference with M. Naughton regarding strategy on Illinois Power (.40); office conferences with Robertson regarding hearing results, strategy, and complaint against Illinois Power (.40); phone conference with Ray Nied regarding executory contracts (including Zinc contract) (.30); phone conference with Schumacher regarding Illinois Power (.20); phone conference with Sobecki regarding same (.30); phone conference with Leipold regarding same (.30); substantial edits on complaint and reviewed statute and cases regarding Illinois Power (1.90); office conference with Choslovsky regarding Illinois Power (.30); edited settlement letter and forwarded to the client with long email (1.00); phone conference with Ray Nied regarding Zinc contract (.20). | 5.30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265446

Page 14

| | | | |
|----------|---------------|--|------|
| 04/23/02 | M. Berkoff | Work on Illinois Power including office conferences with M. Naughton and S. Christenholz re: same. | .80 |
| 04/23/02 | M. Naughton | Review e-mail string between R. Nied, J. Schumacher and Bill Choslovsky re: Detroit Edison, and respond to same (.20); conferences with S. Christenholz, B. Choslovsky re: Illinois Power (.50); conferences with B. Choslovsky re: Detroit Edison (.10); T/C with K. Sobacki, S. Christenholz re: Illinois Power (.50); T/Cs with B. Hyman, M. Leipold, S. Christenholz re: Illinois Power issues (.60); review, revise adversary proceeding against Illinois Power (.40); review, revise Motion to Schedule Trial Against Illinois Power (.40); review, revise proposed Stipulation with Illinois Power (.20). | 2.90 |
| 04/23/02 | M. Naughton | Review, respond to e-mail regarding US Liquids (.10). | .10 |
| 04/23/02 | M. Naughton | T/Cs with M. Chestovich, L. Crane re: Weirton Steel Contract (.30); review proposed language in Weirton Steel Contract (.10). | .40 |
| 04/24/02 | W. Choslovsky | Call and e-mail to Robert Breidenbach, lawyer for Shannah Construction, regarding construction of Gantry Crane (.4); e-mail to Micky Chestovich regarding construction of crane by Shannah Construction (.2). | .60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265446

Page 15

| | | | |
|----------|-----------------|---|------|
| 04/24/02 | W. Choslovsky | Research and help draft Morton for injunctive Relief regarding Illinois Power (3.2) | 3.20 |
| 04/24/02 | S. Christenholz | Phone conference with Chris Townsend regarding regulatory issues (.40); phone conference with John Davis regarding Illinois Power (.20); edited Illinois Power complaint and motion (.40); numerous phone conferences and office conferences regarding Illinois Power (1.00); edited complaint and scheduling motion for Illinois Power (.80); pulled and reviewed exhibits for complaint versus Illinois Power (.80); office conferences with Bill Choslovsky and Mark Naughton regarding preliminary injunction (1.00); drafted motion for preliminary injunction (1.80). | 6.40 |
| 04/24/02 | M. Berkoff | Telephone call from A. Brilliant re: Mitsubishi Lease (.10); discuss same with T. Pohl (.10) and D. Missner (.10). Also, telephone conferences with M. Naughton and R. Werhnyak re: Mitsubishi Lease (.40); begin review of documents (.80). | 1.50 |
| 04/24/02 | M. Naughton | Factual investigation re: Mitsubishi Caster Leverage Lease and conferences with M. Berkoff re: same (.20); telephone conference with M. Chestovich re: same (.10); conference with M. Berkoff and R. Wehrnyak re: Mitsubishi Lease (.30). | .60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265446

Page 16

| | | | |
|----------|-----------------|---|-------|
| 04/24/02 | C. Townsend | Telephone conversation with S. Christenholz, D. Fein regarding Illinois Power issue (.20); Review Illinois Power's Power Purchase Option tariff (1.00); Voicemail to S. Christenholz (.00). | 1.20 |
| 04/25/02 | W. Choslovsky | Draft and research Motion and accompanying order to expedite hearing on previously set matter against Illinois Power; discuss same with Mark Naughton (2.8); assist Steve Christenholz in drafting and research for Motion for Preliminary Injunction (1.8). | 4.60 |
| 04/25/02 | S. Christenholz | Substantial editing on motion for preliminary injunction (4.20); editing of motions and complaint for filing (1.90); office conferences, emails, phone conferences, and conference calls with Naughton, Sobecki, Davis, Schumacher, Berkoff, Robertson, Leipold and Hyman (4.40). | 10.50 |
| 04/25/02 | M. Naughton | Conferences with S. Christenholz and B. Choslovsky re: Illinois Power matters, including Adversary Proceeding, Motion for Preliminary Injunction and Motion to Reject, etc. (1.10); review emails relating to Illinois Power (.20); review and revise Adversary Complaint against Illinois Power, Motion for TRO and Motion to Expedite Hearing (2.80). | 4.10 |
| 04/25/02 | J. Magana | Pull cases and shepardize for W. Choslovsky. | .40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265446

Page 17

| | | | |
|----------|-----------------|--|------|
| 04/26/02 | S. Christenholz | Additional research on Illinois Power for TRO and complaint (2.00); substantial editing of motion for TRO, motion to expedite hearing, motion to advance hearing on motion to reject and complaint versus Illinois Power (1.30); prepared documents for filing (.60); office conferences with Choslovsky and Naughton regarding Illinois Power, filing and hearing (1.40); phone conferences with John Davis regarding same (.60); phone conferences with Schumacher regarding hearing and trip to Chicago (.80); drafted and edited long email to Wolf regarding lease rejection (1.00). | 7.70 |
| 04/26/02 | M. Berkoff | Review Mitsubishi lease and related documents. | 2.40 |
| 04/26/02 | M. Naughton | Review, revise, finalize Adversary Complaint against Illinois Power (.40); review, revise, finalize Motion to Shorten Answer Time re: same (.10); review, revise, finalize Motion for TRO re: same (.40); review and finalize letter to Judge Squires re: same (.20); review, revise, finalize letter to Mark Leipold re: same (.10); conferences with S. Christenholz and B. Choslovsky (and email exchanges) related to same (.90); review, revise Motion to expedite Hearing on Motion to Reject (.50); telephone conferences with K. Sobecki and J. Davis re: Illinois Power matters (.40); telephone conference with M. Leipold re: Illinois Power matters (.10); | 3.30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265446

Page 18

conference with J. Burke and S. Christenholz re: trial strategy on Illinois Power (.20).

| | | | |
|----------|-----------------|--|------|
| 04/26/02 | M. Naughton | Draft proposed stipulation relating to Cinergy (.10); voice mail exchange with B. Ackerly (Cinergy) re: same (.10). | .20 |
| 04/26/02 | M. Naughton | Telephone conference with J. Schumacher and S. Christenholz re: hearing Monday, potential testimony, Affidavit in Support thereof. | .40 |
| 04/26/02 | J. Burke | Office conference with Naughton regarding litigation strategy. | .20 |
| 04/27/02 | S. Christenholz | Phone conference with Schumacher regarding hearing on Illinois Power (.40). | .40 |
| 04/27/02 | M. Naughton | Prepare for Illinois Power Hearing Monday (.80). | .80 |
| 04/28/02 | S. Christenholz | Office conferences with Naughton regarding preparation for Illinois Power hearing (1.00); additional research on rejection for Illinois Power motions (2.10); drafted long email to Naughton in preparation for hearing (.90); prepared for hearing (.70); phone conference with Schumacher regarding hearing on Illinois Power (.30); further review of documents and preparation for hearing (2.00). | 7.00 |
| 04/28/02 | M. Berkoff | Continued review of Mitsubishi leases. | 1.60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265446

Page 19

| | | | |
|----------|-----------------|--|------|
| 04/28/02 | M. Naughton | Prepare for Illinois Power hearing tomorrow, including conferences with S. Christenholz (2.80); review emails relating to Minnesota Power (.10). | 2.90 |
| 04/29/02 | S. Christenholz | Prepared for hearing on Illinois Power issues (2.00); phone conferences with Fitzhenry regarding issues for Illinois Power hearing (.40); office conference with Schumacher to prepare for hearing on Illinois Power (.60); hearing on motion for preliminary injunction and motion to reject Illinois Power contract (1.50); follow-up with Naughton and Schumacher regarding Illinois Power (.60); drafted long email to clients regarding hearing results on Illinois Power (.80); office conferences with MAB and W. Choslovsky regarding same (.40); phone conference with Sobecki regarding Illinois Power hearing results (.40); conference call with Sobecki, Davis, and Naughton regarding strategy for Illinois Power (.50). | 7.20 |
| 04/29/02 | M. Berkoff | Office conferences with S. Christenholz and M. Naughton re: Illinois Power (.20); review emails re: same (.20); consideration of response to Portside Energy's Motion (.40); teleconference with T. Pohl re: Illinois Power (.10). | .90 |
| 04/29/02 | M. Naughton | Prepare for hearing on Illinois Power, including review of relevant pleadings and affidavit, conference with J. Schumacher and S. Christenholz re: same, etc. (1.40); post hearing conference | 4.80 |

National Steel Corporation
Invoice # 1265446

Page 20

with S. Christenholz, J. Schumacher (.20); attend court hearing re: Motion on Illinois Power (1.60); T/C with J. Davis, J. Schumacher, S. Christenholz re: Illinois Power matters, strategy (.50); review, revise proposed e-mail to K. Sobecki, et al. re: hearing this morning (.10); work on proposed order re: retroactivity of rejection for Illinois Power (.30); T/C with T. Pohl re: Illinois Power strategy, hearing this morning (.20); T/C with K. Sobecki, J. Davis, T. Pohl, G. Cullen, S. Christenholz re: Illinois Power matter, strategy (.40); conferences with J. Davis (voice mail exchange), S. Christenholz re: Illinois Power (.10).

| | | | |
|----------|-----------------|--|------|
| 04/29/02 | M. Naughton | Draft, revise proposed stipulation as to Cinergy Marketing (.80); draft letter to M. Molinaro, B. Ackerly re: Cinergy Marketing (.20); T/C with J. Malstrom re: Cinergy Marketing Contract rejection (.20). | 1.20 |
| 04/30/02 | W. Choslovsky | Call from John Francheschi regarding Cognex dispute; Read Cognex contract documents sent by John Francheschi (.6); receive letter from Richard Bradeinbach regarding Granite City crane; e-mails to/from Braidenbach and Micky Chestovich regarding same (.5). | 1.10 |
| 04/30/02 | S. Christenholz | Phone conference with Mike Rowda regarding executory contracts (.30); phone conference with John Davis regarding Illinois Power settlement discussions (.30); | 1.20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2113356

National Steel Corporation
Invoice # 1265446

Page 21

office conference with Naughton regarding Illinois Power settlement discussions (.30); office conference with Naughton regarding Illinois Power and Portside Energy (.30).

| | | | |
|----------|-------------|---|------|
| 04/30/02 | M. Berkoff | Office conferences with S. Christenholz re: Portside Energy and Illinois Power (.40); review emails (.20). | .60 |
| 04/30/02 | M. Naughton | T/Cs with M. Leipold re: form of order on retroactivity, other open matters (.30); attention to Illinois Power matters, including e-mail to Christenholz re: orders on same and e-mail to various parties re: Illinois Power discovery (.30); review e-mails related to Minnesota Power (.10); conference with W. Choslovsky re: Detroit Edison (.10); T/C with J. Davis re: Illinois Power (.20); conferences with S. Christenholz re: Illinois Power, Portside, etc. (.20); revise Order Denying Motion for TRO Against Illinois Power (.10); revise order relating to Illinois Power retroactive rejection (.10); initial review of discovery propounded by Illinois Power (.20); T/C with T. Pohl re: Illinois Power (.10). | 1.70 |
| 04/30/02 | M. Naughton | Review, revise proposed order for Cinergy (.50); T/Cs with B. Ackerly (Cinergy counsel) re: same (.30); review correspondence relating to Port District Lease and draft cover memo to clients re: same (.20); review proposed order as to US Liquids (.10). | 1.10 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265446

Page 22

Total Hours 180.90
Total Fees \$53,415.50

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| D. Missner | Partner | .90 | 485.00 | 436.50 |
| M. Berkoff | Partner | 8.70 | 395.00 | 3,436.50 |
| C. Townsend | Partner | 1.20 | 385.00 | 462.00 |
| M. Naughton | Partner | 51.10 | 385.00 | 19,673.50 |
| J. Burke | Partner | .20 | 360.00 | 72.00 |
| S. Christenholz | Associate | 86.70 | 255.00 | 22,108.50 |
| W. Choslovsky | Associate | 13.60 | 255.00 | 3,468.00 |
| D. Gutfeld | Associate | 18.10 | 205.00 | 3,710.50 |
| J. Magana | Librarian | .40 | 120.00 | 48.00 |
| | | ===== | | ===== |
| TOTALS | | 180.90 | | 53,415.50 |

Total Fees and Disbursements \$53,415.50

Total Matter Current Balance \$53,415.50

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 63

Matter Number: 306073-000013

Matter Name: Executory Contracts/Personalty

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|--|--------------|
| 05/02/02 | W. Choslovsky | Call to Mike Steir, lawyer for Cognex, to discuss payment and terms of second machine (.8); calls and e-mails to and from John Francheschi at National Steel Corporation regarding Cognex machine (.7); read e-mails forwarded by Mike Steir, lawyer for Cognex, regarding post petition services (.3); calls from Mike Steir and John Francheschi regarding Cognex purchase (.4). | 2.20 |
| 05/02/02 | S. Christenholz | Phone conference with Mike Rowda regarding executory contracts and vendor issues (.40). | .40 |
| 05/02/02 | M. Naughton | Receipt, review of proposed agreed order for Cinergy (.10); conferences with S. Christenholz re: Portside energy (.50); review, revise work on response to Portside Energy's Motion (.80). | 1.40 |
| 05/06/02 | M. Naughton | Review Motion of Cinergy Marketing Requesting Relief from Utility Order (.30); review Motion of Comerica Leasing for Relief from Automatic Stay/to Compel Assumption of Lease (.30); e-mails | .90 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 64

to C. McManus re: Comerica Leasing
(.10); e-mail to, conference with
B. Choslovsky re: Cinergy
Marketing (.20).

| | | | |
|----------|---------------|---|------|
| 05/07/02 | W. Choslovsky | Call from John Francheschi and Ray Nied to discuss potential rejection of Praxair Liquid Nitrogen contract. | .30 |
| 05/09/02 | W. Choslovsky | Read Cinergy's pleadings regarding Debtors' Motion to Reject Granite City Confirmation; read and summarize underlying contracts (1.7); case law research on Cinergy's Motion for Adequate Assurance for Great Lakes Confirmation (1.1); draft reply brief in opposition to Cinergy's Motion for Adequate Assurance (3.7). | 6.50 |
| 05/10/02 | M. Naughton | Work on, finalize and file response to Cinergy Motion for Adequate Assurance, including conferences with B. Choslovsky (.50); draft preliminary response to E. Geekie (Portside Energy) (.20); T/C with B. Ackerly re: Cinergy proposed settlement (.20); review Portside's reply in support of motion (.20). | 1.10 |
| 05/12/02 | M. Naughton | Draft e-mail to J. Malstrom re: Cinergy settlement proposal (.20); draft e-mail relating to Portside Energy (.10); review letter from M. Terry to K. Foley (Portside Energy) (.10); conferences with B. Choslovsky re: Praxair situation (.40). | .80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 65

| | | | |
|----------|-----------------|--|------|
| 05/13/02 | W. Choslovsky | Read Luria Scrap Agreement and Luria Lease sent by Mike Rowda and summarize same; draft memorandum to Mike Rowda regarding consequences of rejection (1.2); read ESM and Rossborough Magnesium Supply contracts sent by Mike Rowda and summarize same; draft memorandum to Rowda regarding consequences of rejection (.7). | 1.90 |
| 05/13/02 | S. Christenholz | Phone conference with Frank Smith and Larry Antes regarding Ruan lease (.50). | .50 |
| 05/13/02 | M. Berkoff | Office conference with W. Choslovsky re: rejection of executory contract. | .10 |
| 05/13/02 | M. Naughton | Conferences with S. Christenholz re: Portside Energy (.10); review e-mails relating to Praxair (.10); T/C with counsel for Portside Energy (.20); T/C with D. Missner, K. Carlson re: Comerica Leasing (.20). | .60 |
| 05/14/02 | W. Choslovsky | Calls and e-mails to and from Bill Rowda, National Steel Corporation's Purchasing Manager, regarding (1) Luria Scrap contact; (2) EMS/Rossborough contact; (3) rejecting IDS contract; and (4) Livonia Michigan lease; draft letter to Mr. Rowda regarding Livonia Michigan Rejection Order. | .90 |
| 05/14/02 | S. Christenholz | Office conference with Choslovsky regarding executory contract issues (.20). | .20 |
| 05/14/02 | M. Naughton | Review e-mails re: Proxair (.10). | .10 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 66

| | | | |
|----------|-----------------|---|------|
| 05/15/02 | M. Naughton | Draft e-mails to client, D. Missner regarding Comerica/Proof of Insurance, review responses (.30); draft e-mail to J. Davis, J. Schumacher re: Portside (.20). | .50 |
| 05/17/02 | W. Choslovsky | Fax from Mike Rowda regarding rejecting Insurance Data Services service contract. | .20 |
| 05/20/02 | W. Choslovsky | Call from John Francheschi, NSC's in-house counsel, regarding assuming outside medical contractor's contracts. | .20 |
| 05/20/02 | S. Christenholz | Conference call with Ray Nied and Joel Beckman regarding Glencore (.40); office conference with MPN regarding same (.30); sent email to client regarding same (.30). | 1.00 |
| 05/20/02 | M. Naughton | Review e-mail from J. Malstrom re: natural gas purchases, and draft e-mail to B. Choslovsky re: same (.10); review fax from J. Moran on Xerox Corporation and respond to J. Moran re: same (.20); draft proposed Order for Cinergy Marketing Demand for Adequate Assurance (.70). | 1.00 |
| 05/20/02 | M. Naughton | Conference with S. Christenholz re: rejection of Zinc contract, new Zinc contract (.20). | .20 |
| 05/21/02 | S. Christenholz | Phone conference with attorney for CD Peters regarding construction contract (.40). | .40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 67

| | | | |
|----------|---------------|---|-----|
| 05/21/02 | M. Naughton | Review, revise orders relating to Cinergy Marketing and circulate same (.70); conference with S. Christenholz re: Portside Energy (.10). | .80 |
| 05/22/02 | M. Naughton | Review e-mails from B. Choslovsky as to Praxair (.10); T/C with J. Schumacher re: Portside Energy, especially as to transfer of operations, etc. (.10); draft e-mail to J. Schumacher re: Portside Energy (.10). | .30 |
| 05/23/02 | M. Naughton | Conferences with D. Missner re: Comerica Leasing (.10). | .10 |
| 05/23/02 | M. Naughton | T/C with J. Patton (Portside Energy) (.10); draft letter to K. Carlson (Comerica) re: adequate protection hearing (.10); T/C with B. Ackerly re: Cinergy Order (.10); revise Cinergy Order per comments of K. Simon, J. Malstrom (.10). | .40 |
| 05/24/02 | M. Naughton | T/C with J. Patton re: Portside Energy matter (.20). | .20 |
| 05/25/02 | M. Berkoff | Review correspondence re: GECC lease accounts (.20) | .20 |
| 05/28/02 | W. Choslovsky | Call from John Francheschi regarding Del Ray Connecting Railroad and rejecting intra-company contracts. | .20 |
| 05/29/02 | M. Naughton | Review Ben Ackerly's proposed revisions to Cinergy Order and revise, finalize same (.20); draft Order Withdrawing City of River Rouge Motion (.10). | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #30-2115356

National Steel Corporation
Invoice # 1273628

Page 68

| | | | |
|-------------|---------------|--|------------|
| 05/30/02 | W. Choslovsky | Draft and research motion to reject insurance data systems executory contract. | 2.30 |
| 05/31/02 | M. Naughton | Review proposed revisions to Cinergy Order (.10); revise, execute Motion to Reject IDS contract (.10); e-mail exchange with B. Ackerly, J. Malstrom re: Cinergy (.20). | .40 |
| Total Hours | | | 26.60 |
| Total Fees | | | \$8,008.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| ----- | ----- | ----- | ----- | ----- |
| M. Berkoff | Partner | .30 | 395.00 | 118.50 |
| M. Naughton | Partner | 9.10 | 385.00 | 3,503.50 |
| S. Christenholz | Associate | 2.50 | 255.00 | 637.50 |
| W. Choslovsky | Associate | 14.70 | 255.00 | 3,748.50 |
| | | ===== | | ===== |
| TOTALS | | 26.60 | | 8,008.00 |

Total Fees and Disbursements \$8,008.00

Total Matter Current Balance \$8,008.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283027

Matter Number: 306073-000013

Matter Name: Executory Contracts/Personalty

For Legal Services Rendered Through June 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|---|--------------|
| 06/05/02 | S. Christenholz | Phone conference with IOS Capital regarding copier contract (.20). | .20 |
| 06/12/02 | W. Choslovsky | Calls from Jon Francheschi regarding rejecting Henry Ford Health Care contract. | .30 |
| 06/12/02 | S. Christenholz | Office conference with Naughton regarding executory contract issues (.20). | .20 |
| 06/18/02 | M. Naughton | Draft memorandum to B. Choslovsky re: rejection of various contracts (.10). | .10 |
| 06/18/02 | G. Plumb | Conference with Berkoff re: analysis of LLC (.3); message to in-house counsel (.1); review of summary memo (.3); review LLC Agreement (.6); review Operating, Supply and Services Agreement (.9); review lease, side letter and Guaranty (.5); review license (.1); consider possible claims and liabilities (.3); teleconference with Jack Moran to discuss facts/background (.4); conference with Berkoff (.2). | 3.70 |
| 06/19/02 | W. Choslovsky | Review contracts from Jack Moran, NSC in-house counsel, directing to reject. | .50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283027

Page 2

| | | | |
|----------|---------------|---|------------|
| 06/19/02 | G. Plumb | Teleconference with Jack Moran re: renegotiation of terms of agreement and related matters. | .30 |
| 06/20/02 | W. Choslovsky | Read and summarize two pellet purchase contracts with Iron Ore Company of Canada that NSC seeks to reject. | 1.20 |
| 06/20/02 | M. Naughton | Work on Motion to Reject Remaining Cinergy Contract (.80). | .80 |
| 06/20/02 | G. Plumb | Review Moran e-mail and respond to Berkoff inquiry re: National Robinson LLC Venture. | .30 |
| 06/21/02 | G. Plumb | Review e-mails re: National Robinson (.2); message from Berkoff re: bankruptcy issues (.1); response to Berkoff (.1). | .40 |
| 06/24/02 | W. Choslovsky | Draft three motions to reject regarding Iron Ore Canada's pellet purchase contracts. | 2.30 |
| 06/27/02 | W. Choslovsky | Draft two motions to reject regarding Rolling Meadows leases. | 1.70 |
| 06/28/02 | W. Choslovsky | Draft, edit and file Overland Kansas Motion to Reject Lease (1.3); draft and edit Motions to Reject Iron Ore Company of Canada's Pellet Contracts; e-mails/calls to/from numerous client contacts regarding same (2.5). | 3.80 |
| 06/30/02 | M. Berkoff | Review draft motion to reject certain Iron Ore Pellet contracts and related emails. | .40 |
| | Total Hours | | 16.20 |
| | Total Fees | | \$5,220.50 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283027

Page 3

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| G. Plumb | Partner | 4.70 | 450.00 | 2,115.00 |
| M. Berkoff | Partner | .40 | 395.00 | 158.00 |
| M. Naughton | Partner | .90 | 385.00 | 346.50 |
| S. Christenholz | Associate | .40 | 255.00 | 102.00 |
| W. Choslovsky | Associate | 9.80 | 255.00 | 2,499.00 |
| | | ===== | | ===== |
| TOTALS | | 16.20 | | 5,220.50 |

Total Fees and Disbursements \$5,220.50

Total Matter Current Balance \$5,220.50

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

August 23, 2002
Invoice # 1293356

Matter Number: 306073-000013

Matter Name: Executory Contracts/Personalty

For Legal Services Rendered Through July 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|---------------|---|--------------|
| 07/01/02 | W. Choslovsky | E-mails/calls to/from Jack Moran and other National Steel Corporation ("NSC") contacts regarding Iron Ore contract rejection (.5); review NSC's Minntac purchase orders (.2); redraft Motion to Reject Iron Ore Pellet & Transportation contracts per client's directive (2.3). | 3.00 |
| 07/02/02 | W. Choslovsky | E-mails to/from Jack Moran, National Steel Corporation counsel, regarding Iron Ore contracts and Minntac purchase orders (.6); review and revise motions to reject iron ore pellet contracts (2.2). | 2.80 |
| 07/03/02 | W. Choslovsky | Calls/e-mails to/from client contacts to gather business facts regarding Iron Ore pellet contracts; edit Motion to Reject Iron Ore contracts and file same. | .70 |
| 07/03/02 | J. Duban | Confer W. Choslovsky regarding executory nature and divisibility of magnesium requirements contracts. | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293356

Page 2

| | | | |
|----------|-----------------|--|-----|
| 07/08/02 | W. Choslovsky | Call from Joel Beckman at National Steel Corporation regarding rejection of Iron Ore contract; call to Dennis McPhee, Vice President Sales at Seaway Freighters, regarding rejection of transportation contract (.5); calls to/from John Davis, National Steel Corporation Purchasing, regarding CIT Motion to reject contract (.4). | .90 |
| 07/08/02 | M. Berkoff | Teleconference from Farhad Sukia re: equipment leases. | .30 |
| 07/09/02 | W. Choslovsky | Calls from Mickey Chestovich regarding withdrawal of Rolling Meadows Motion to Reject. | .20 |
| 07/11/02 | W. Choslovsky | Call from John Davis at National Steel Corporation regarding CIT computer licensing contract (.2); calls to Gary Green, CIT Financial's lawyer, regarding July 16 hearing (.2). | .40 |
| 07/12/02 | W. Choslovsky | Call from Dennis McPhee at Seaway Transporters regarding Motion to Reject Pellet Contract (.3); draft letter to Dennis McPhee at Seaway Transporters regarding July 16 hearing (.3); calls to Gary Green, CIT Financing lawyer, regarding July 16 hearing and continuing CIT motion (.2). | .80 |
| 07/15/02 | S. Christenholz | Office conferences with T. Paxton regarding executory contract research (.40); office conferences with Naughton and Paxton regarding executory contract issues (.30). | .70 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293356

Page 3

| | | | |
|----------|-----------------|--|------------|
| 07/24/02 | W. Choslovsky | Case law research regarding whether "Liquidating Agreement" in Furmanite lawsuit is an EC, and if so, whether assumption must be explicit. | 1.70 |
| 07/24/02 | M. Naughton | Review list of long term contracts prepared by client (.30); T/C with client, J. Sakowsky (Icon Capital) re: renewal of lease (.30). | .60 |
| 07/25/02 | S. Christenholz | Email regarding GE Capital leases (.10). | .10 |
| 07/25/02 | M. Fenton | Review request by GE Capital modular space for payment on trailer (.10); confer with counsel for GE regarding facts regarding same (.10). | .20 |
| 07/26/02 | M. Fenton | Confer with counsel for GE Capital Modular regarding insufficiency of documentation to make determination on collateral and request new documents (.20); initial review of lease document (.20). | .40 |
| 07/29/02 | S. Christenholz | Phone conference with Trish Rademacher regarding G.E. leases (.30). | .30 |
| 07/30/02 | S. Christenholz | Phone conference with Jack Moran regarding GE leases (.20); phone conference with Ed Krupa regarding AGA gas contract (.20). | .40 |
| | Total Hours | | 13.80 |
| | Total Fees | | \$3,729.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293356

Page 4

T I M E K E E P E R S U M M A R Y -

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| M. Berkoff | Partner | .30 | 395.00 | 118.50 |
| M. Naughton | Partner | .60 | 385.00 | 231.00 |
| J. Duban | Partner | .30 | 335.00 | 100.50 |
| M. Fenton | Of Counsel | .60 | 365.00 | 219.00 |
| S. Christenholz | Associate | 1.50 | 255.00 | 382.50 |
| W. Choslovsky | Associate | 10.50 | 255.00 | 2,677.50 |
| | | ===== | | ===== |
| TOTALS | | 13.80 | | 3,729.00 |

Total Fees and Disbursements \$3,729.00

Total Matter Current Balance \$3,729.00

EXHIBIT 11

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

April 25, 2002
Invoice # 1255019

Matter Number: 306073-000014

Matter Name: Financing

For Legal Services Rendered Through March 31, 2002

For National Steel Corporation

Hours

| | | | |
|----------|-------------|--|------|
| 03/07/02 | M. Naughton | Draft Notice of Hearing on Final DIP Order (.30). | .30 |
| 03/07/02 | C. Mcmanus | Telephone conferences with Skadden attorney and Judge's chambers re entry of DIP order (.4); reviewed same and dealt with getting same entered and signed (1.8). | 2.20 |
| 03/08/02 | M. Naughton | Draft, revise, circulate and finalize Notice of Final Hearing on DIP Financing (1.90); T/Cs with J. Moran re: same (.10). | 2.00 |
| 03/14/02 | M. Naughton | T/C T. Pohl re: final financing order (.10). | .10 |
| 03/19/02 | M. Naughton | Receipt, review of final DIP order, forward same to J. Moran for posting on website and review/respond to e-mails from J. Moran re: same (.40); T/Cs with M. Bane (HSBC) re: proposed financing order (.10); draft, revise, file notice of filing of proposed final financing order (.40). | .90 |
| 03/22/02 | D. Missner | Telephone conference with Krasnow of Weil Gotschal re financing matters regarding NKK | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255019

Page 2

| | | | |
|-------------|-----------------|--|------------|
| 03/25/02 | M. Naughton | Review Objection to Final Financing Order of Pyro Industrial Services (.20). | .20 |
| 03/26/02 | D. Missner | Review correspondence; telephone conferences with Rey Stroube, counsel to lenders and Tim Pohl re financing order | .60 |
| 03/27/02 | D. Missner | Review correspondence and objections to financing order | .60 |
| 03/28/02 | D. Missner | Review objections re financing and adequate protection matters | .60 |
| 03/29/02 | S. Christenholz | Phone conference with Mindy Cohen regarding credit agreement (.20); phone conferences with Keith Simon and Eric Kaup regarding credit agreement (.30); phone conference with Missner regarding credit agreement and agenda for Monday meeting (.20). | .70 |
| 03/29/02 | M. Naughton | Review draft Objection of Ad Hoc Committee of First Mortgage Noteholders (.20). | .20 |
| 03/29/02 | D. Missner | Telephone conference with Strubbe re objections to financing; telephone conference with Terras re adequate protection matters | .40 |
| Total Hours | | | 9.10 |
| Total Fees | | | \$3,398.50 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| D. Missner | Partner | 2.50 | 485.00 | 1,212.50 |
| M. Naughton | Partner | 3.70 | 385.00 | 1,424.50 |
| C. Mcmanus | Associate | 2.20 | 265.00 | 583.00 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1255019

Page 3

| | | | | |
|-----------------|-----------|-------|--------|-----------|
| S. Christenholz | Associate | .70 | 255.00 | 178.50 |
| | | ===== | | ===== |
| TOTALS | | 9.10 | | -3,398.50 |

Total Fees and Disbursements \$3,398.50

Total Matter Current Balance \$3,398.50

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

May 28, 2002
Invoice # 1265447

Matter Number: 306073-000014

Matter Name: Financing

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

Hours

| | | | |
|----------|-------------|--|------|
| 04/01/02 | M. Naughton | Review Joinder in Ad Hoc Committee's Objection to Financing (.10); Review Objection of Ad Hoc Committee as filed (.10). | .20 |
| 04/01/02 | D. Missner | Telephone conferences with NKK counsel re financing issues (.30); conference with Committee counsel re same (.30); conference with Pohl re financing issues for final hearing (.20). | .80 |
| 04/02/02 | D. Missner | Conference with representatives of NKK and secured creditors re adequate protection issues | 1.00 |
| 04/03/02 | D. Missner | Telephone conference with Alan Brilliant (.10); prepare correspondence to client re adequate protection issues (.20); telephone conference with Zazove re NKK adequate protection; prepare correspondence re same (.30). | .60 |
| 04/04/02 | D. Missner | Conference with Zazove re NKK matters (.50) | .50 |
| 04/09/02 | D. Missner | Telephone conferences with Zazove re adequate protection and NKK | .50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265447

Page 2

| | | | |
|-------------|-------------|---|------------|
| 04/10/02 | D. Missner | Conference with Zazove re subordination issues for NKK as it relates to adequate protection matters | .50 |
| 04/12/02 | D. Missner | Correspondence to client re lease vs. financing device and how to handle same | .30 |
| 04/12/02 | D. Missner | Telephone conference with Zazove re NKK sale of parts; prepare correspondence to client re same | .30 |
| 04/16/02 | M. Naughton | Review Motion to Reconsider Financing Order filed by Ad hoc Bond Committee (.10). | .10 |
| 04/18/02 | D. Missner | Telephone conference with Zazove re NKK and subordination to adequate protection payments | .30 |
| Total Hours | | | 5.10 |
| Total Fees | | | \$2,443.50 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| D. Missner | Partner | 4.80 | 485.00 | 2,328.00 |
| M. Naughton | Partner | .30 | 385.00 | 115.50 |
| TOTALS | | 5.10 | | 2,443.50 |

| | |
|------------------------------|-------------------|
| Total Fees and Disbursements | \$2,443.50 |
| Total Matter Current Balance | <u>\$2,443.50</u> |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 69

Matter Number: 306073-000014

Matter Name: Financing

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-------------|---|--------------|
| 05/01/02 | D. Missner | Work on motion and order re surety bonds; telephone conferences with Eric Kaup, John Sebastian and client re possible modification of same | 1.50 |
| 05/01/02 | D. Missner | Numerous telephone conferences and correspondence with representatives of NKK and with Tim Pohl re Dofasco situation and resolution of same | 1.00 |
| 05/14/02 | M. Berkoff | Prepare for meeting with Bank Group including review of presentation materials (.90); attend meeting (2.50). | 3.40 |
| 05/16/02 | D. Missner | Review Coamerica pleadings and correspondence; prepare email re analysis | .30 |
| | Total Hours | | 6.20 |
| | Total Fees | | \$2,701.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| D. Missner | Partner | 2.80 | 485.00 | 1,358.00 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 70

| | | | | |
|------------|---------|-------|--------|----------|
| M. Berkoff | Partner | 3.40 | 395.00 | 1,343.00 |
| | | ===== | | ===== |
| TOTALS | | 6.20 | | 2,701.00 |

Total Fees and Disbursements \$2,701.00

Total Matter Current Balance \$2,701.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283028

Matter Number: 306073-000014

Matter Name: Financing

For Legal Services Rendered Through June 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-------------|---|--------------|
| 06/04/02 | D. Missner | Prepare for and attend conference with Tim Pohl; conference call to secured lenders re adequate protection and other issues | 1.40 |
| 06/07/02 | D. Missner | Telephone conference with client re adequate protection matters re lease issues and appraisal matters | .30 |
| | Total Hours | | 1.70 |
| | Total Fees | | \$824.50 |

TIMEKEEPER SUMMARY

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|------------------------------|--------------|-------------|-----------------|
| D. Missner | Partner | 1.70 | 485.00 | 824.50 |
| TOTALS | | 1.70 | | 824.50 |
| | Total Fees and Disbursements | | | \$824.50 |
| | Total Matter Current Balance | | | <u>\$824.50</u> |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

August 23, 2002
Invoice # 1293357

Matter Number: 306073-000014

Matter Name: Financing

For Legal Services Rendered Through July 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|---------------|--|--------------|
| 07/09/02 | M. Berkoff | Teleconference with B. McDonough re: entering into premium financing arrangement (.20); office conference with M. Naughton re: same (.10). | .30 |
| 07/09/02 | M. Naughton | Conference with M. Berkoff re: potential premium financing arrangement for property insurance (.10). | .10 |
| 07/10/02 | W. Choslovsky | Run computer searches to find motions regarding insurance premium financing per Mark Naughton's directive; case law research regarding same. | 2.20 |
| 07/11/02 | W. Choslovsky | Research and draft motion to finance insurance premiums with AFCO credit. | 2.40 |
| 07/11/02 | M. Naughton | Work on Motion to Approve Premium Financing Arrangement, including review of Underlying Documentation, revising draft motion and conferences with B. Choslovsky (.80). | .80 |
| 07/11/02 | D. Missner | Review correspondence re adequate protection issues; review objection to same | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293357

Page 2

| | | | |
|----------|---------------|--|------------|
| 07/12/02 | W. Choslovsky | Edit and file Motion to Obtain Credit (AFCO Insurance Premium Financing); read and summarize AFCO contract; calls to/from AFCO counsel. | 2.20 |
| 07/12/02 | M. Naughton | Work on Motion to Obtain Premium Insurance Financing, including revising and finalizing same (1.00); e-mails to T. Pohl, R. Krasnow re: same (.10). | 1.10 |
| 07/24/02 | M. Naughton | T/Cs R. Lemmons re: AFCO unearned insurance premium financing (.20); T/C B. Ratner (AFCO counsel) re: same (.20); prepare for hearing on AFCO motion, including compiling order (.20). | .60 |
| 07/29/02 | M. Naughton | T/Cs R. Lemmons (Weil Gotshal) re: AFCO Premium Financing issues (.30); draft fax memo to R. Ratner (AFCO) re: Order on Premium Finance (.10); T/C with R. Ratner (AFCO) re: entry of Order, status from here, etc. (.10). | .50 |
| 07/29/02 | M. Naughton | Review proposed consent from Bank Group to AFCO Financing (.30). | .30 |
| 07/30/02 | M. Naughton | T/C with M. Wenger (Weil Gotschal) re: AFCO transaction (.10); T/C with D. McDonough re: same (.10). | .20 |
| 07/31/02 | M. Naughton | T/Cs with B. McDonough, R. Ratner (AFCO) re: AFCO Premium Financing (.30). | .30 |
| | Total Hours | | 11.30 |
| | Total Fees | | \$3,499.50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293357

Page 3

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| D. Missner | Partner | .30 | 485.00 | 145.50 |
| M. Berkoff | Partner | .30 | 395.00 | 118.50 |
| M. Naughton | Partner | 3.90 | 385.00 | 1,501.50 |
| W. Choslovsky | Associate | 6.80 | 255.00 | 1,734.00 |
| | | ===== | | ===== |
| TOTALS | | 11.30 | | 3,499.50 |

Total Fees and Disbursements \$3,499.50

Total Matter Current Balance \$3,499.50

EXHIBIT 12

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

April 25, 2002
Invoice # 1255020

Matter Number: 306073-000015

Matter Name: Insurance

For Legal Services Rendered Through March 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|------------|---|--------------|
| 03/08/02 | C. Mcmanus | Reviewed emails with debtor's Minnesota workers' compensation issue (.4); telephone conferences with Moran re: same (.2). | .60 |
| 03/11/02 | C. Mcmanus | Reviewed emails and exchanged voice mails on workers' compensation issue. | .30 |
| 03/13/02 | C. Mcmanus | Telephone conference with client re: Minnesota and Michigan workers' compensation issues (.3); reviewed new emails re: same (.2). | .50 |
| 03/13/02 | C. Mcmanus | Conference with Missner re: workers' compensation and progress with states (.2); telephone conference with regional counsel re: Michigan issues (.2); reviewed motion and order re: workers' compensation (.4). | .80 |
| 03/18/02 | C. Mcmanus | Telephone conference with client re: Minnesota workers' compensation issues. | .20 |
| 03/22/02 | D. Missner | Prepare for and attend meeting at Skadden with Eric Kaup, Bill McDonough and Steve Thomas re preparation for meeting with St. Paul regarding \$50 million in surety bonds re workmens comp | 3.00 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1255020

Page 2

insurance (1.00); attend meeting
with St. Paul representatives
(1.00); conference with client
(.30); telephone conferences with
State of Minnesota re same (.70).

Total Hours 5.40
Total Fees \$2,091.00

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| D. Missner | Partner | 3.00 | 485.00 | 1,455.00 |
| C. Mcmanus | Associate | 2.40 | 265.00 | 636.00 |
| | | ===== | | ===== |
| TOTALS | | 5.40 | | 2,091.00 |

Total Fees and Disbursements \$2,091.00

Total Matter Current Balance \$2,091.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

May 28, 2002
Invoice # 1265448

Matter Number: 306073-000015

Matter Name: Insurance

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

Hours

| | | | |
|----------|-------------|--|-----|
| 04/03/02 | D. Missner | Review correspondence re surety bonds and workmen's comp issues; prepare correspondence to client and Tim Pohl | .50 |
| 04/05/02 | D. Missner | Work on surety bond issue; telephone conference with bonding co-counsel, Pohl and Sobecki | .50 |
| 04/10/02 | D. Missner | Work on self insurance matters; review correspondence (.30); telephone conferences with client re same (.20); telephone conference with Pohl (.10); prepare correspondence re Minnesota and extension of bond date (.30) | .90 |
| 04/22/02 | D. Missner | Review email from client; telephone conference with Mark Berkoff re same | .30 |
| 04/24/02 | M. Naughton | Receipt (initial) review of email from E. Kaup on Surety Bond Issue and forward same to M. Berkoff and D. Missner (.20); telephone conference with E. Kaup re: same (.10). | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265448

Page 2

| | | | |
|----------|-------------|--|------------|
| 04/26/02 | D. Missner | Telephone conference with Eric Kaup, client and counsel to surety company re preparation of pleadings re posting of collateral for bonds | .50 |
| 04/28/02 | D. Missner | Work on application and order re 50 million in surety bond matters with St. Paul Insurance | 1.00 |
| 04/29/02 | D. Missner | Work on surety bond issue; telephone conference with Eric Schaffer and Eric Kaup (.30); work on pleadings (.60) | .90 |
| 04/30/02 | D. Missner | Telephone conference with Eric Kaup re surety bond issues | .30 |
| | Total Hours | | 5.20 |
| | Total Fees | | \$2,492.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| D. Missner | Partner | 4.90 | 485.00 | 2,376.50 |
| M. Naughton | Partner | .30 | 385.00 | 115.50 |
| | | ===== | | ===== |
| TOTALS | | 5.20 | | 2,492.00 |

| | |
|------------------------------|-------------------|
| Total Fees and Disbursements | \$2,492.00 |
| Total Matter Current Balance | <u>\$2,492.00</u> |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 71

Matter Number: 306073-000015

Matter Name: Insurance

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|---------------|---|--------------|
| 05/01/02 | W. Choslovsky | Call from Tom Cimino, NSC's defense counsel in Thiessen, regarding AIG's coverage of claim (.2); conference call with Lorenzo Mendizabau, Chief Counsel at Hartford Insurance Company, Mark Berkoff and Mark Naughton to discuss mutual interests of Hartford and NSC in defending lift stay motions (1.0). | 1.20 |
| 05/01/02 | W. Choslovsky | Read discovery insurance policy sent by Mickey Chestovich; summarize same (.6); read claims service agreements sent by Mickey Chestovich (.4); read discovery indemnity agreement sent by Mickey Chestovich (.5); read Hartford indemnity agreement sent by Mickey Chestovich (.4). | 1.90 |
| 05/02/02 | W. Choslovsky | Two calls from Mickey Chestovich and Bob Eber to discuss Hartford and Discovery insurance policies. | .80 |
| 05/02/02 | D. Missner | Telephone conferences with client and counsel for St. Paul re changes to agreement | .30 |
| 05/03/02 | D. Missner | Telephone conference with Bill McDonough re St. Paul suggestions to modify proposed order | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 72

| | | | |
|----------|---------------|--|------|
| 05/05/02 | W. Choslovsky | E-mails to and from Mickey Chestovich regarding insurance policy history. | .30 |
| 05/07/02 | W. Choslovsky | Calls to and from Mickey Chestovich and Bob Eber to review insurance history information; draft summary insurance table and send to Eber for completion; summary e-mail to David Missner and Mark Naughton regarding same. | 1.40 |
| 05/07/02 | D. Missner | Review briefs re motions to lift stay re insurance matters | .40 |
| 05/08/02 | W. Choslovsky | Call from Ron Wehrnyak and Mickey Chestovich regarding testifying at May 14 hearing as to insurance matters; discussion regarding Bob Eber status; prepare claims information summary chart. | 1.40 |
| 05/10/02 | W. Choslovsky | Call to David Levitt, Hartford's outside lawyer, to discuss coverage issues if National Steel Corporation voluntarily lifts stays (.5); calls to and from David Crooks, National Steel Corporation's Marsh McClellan agent, to gather historical payment and claims information (.6); review spreadsheets sent by David Crooks regarding payment and claims information from 1995 to present (.5). | 1.60 |
| 05/10/02 | D. Missner | Telephone conferences with Stroube, counsel to Committee, and counsel to St. Paul re surety bonds and effect on liens in favor of other secured creditors; discuss same with client | 1.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 73

| | | | |
|----------|---------------|---|------|
| 05/13/02 | W. Choslovsky | Conference with David Missner to review insurance spreadsheet. | .30 |
| 05/13/02 | D. Missner | Work on omnibus hearing and order re surety bond matters; telephone conferences with bonding company attorney, Ray Stroube and Steve Towbin re discussion of concepts and redrafting of agreed court order | 3.30 |
| 05/14/02 | W. Choslovsky | Calls, faxes and e-mails to and from David Levitt, Hartford's lawyer, regarding Knies Lift Stay Motion and pending motions (.8); work with Marsh McClennan, National Steel Corporation's insurance agent, to gather claims information (1.1). | 1.90 |
| 05/14/02 | D. Missner | Work with St. Paul attorney re finalization of order approving insurance deal with surety bonds | .40 |
| 05/15/02 | W. Choslovsky | Review claims information forwarded by Dave Crooks, National Steel Corporation's Marsh agent, and summarize same. | .70 |
| 05/15/02 | D. Missner | Work all afternoon attempting to resolve draft order with St. Paul Insurance; review and revise draft order; conference call with Ray Stroube and John Sebastian re terms of draft order | 4.90 |
| 05/15/02 | D. Missner | Telephone conference with Pohl re facts & strategies; work on final order | .90 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 74

| | | | |
|----------|---------------|--|------|
| 05/16/02 | W. Choslovsky | Work with Dave Crooks, NSC's Marsh agent, to gather claims processing information and all agreements relating to NSC's deductibles and LOC's required By Side Agreement; review and summarize same; calls, faxes and e-mails to client contacts regarding same; draft memorandum summarizing same. | 3.80 |
| 05/16/02 | M. Naughton | Attention to matters relating to Order on surety bonds including conferences with D. Missner re: same (.10). | .10 |
| 05/16/02 | D. Missner | Work most of the day drafting and redrafting final St. Paul order; telephone conferences with counsel to Creditors Committee, bond counsel and counsel to ad hoc committee; correspondence to court | 6.50 |
| 05/16/02 | D. Missner | Review correspondence re motion to lift stay as they relate to insurance companies; conference with Choslovsky re same | .50 |
| 05/17/02 | W. Choslovsky | Read and summarize National Steel Corporation's Excess Workers Compensation Policy, which is implicated in numerous lift stay motions. | 1.30 |
| 05/22/02 | W. Choslovsky | Call to and from Leslie Kress, Marsh agent, regarding excess workers compensation policy. | .20 |
| 05/24/02 | W. Choslovsky | E-mails to and from Jim DeFranco, NSC's defense counsel, regarding policy limits. | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
 Invoice # 1273628

Page 75

| | | | |
|-------------|---------------|---|-------------|
| 05/29/02 | W. Choslovsky | Read document forwarded by Craig Roeder regarding D&O Escrow Agreement between Art Aronson and National Bank & Trust; research to determine whether bank must release escrow proceeds without formal motion; e-mails to/from Roeder regarding same. | 2.30 |
| 05/31/02 | W. Choslovsky | Calls to/from Craig Roeder regarding release of D&O insurance escrow funds by Bank One (.5); calls/e-mails to/from Dave Levitt regarding Hartford's position on voluntarily lifting stay in Berndt case (.3); call to Tim Johnson at ANB Bank regarding release of escrowed D&O insurance funds (.2); call to Mel Hoffman regarding discovery and detailed e-mail to David Goldman regarding same (.7); calls from David Goldman regarding discovery and injunctive complaint (.4). | 1.00 |
| Total Hours | | | 39.00 |
| Total Fees | | | \$14,213.00 |

T I M E K E E P E R S U M M A R Y

| TIMEKEEPER | TITLE | HOURS | RATE | FEES |
|---------------|-----------|-------|--------|-----------|
| ----- | ----- | ----- | ----- | ----- |
| D. Missner | Partner | 18.50 | 485.00 | 8,972.50 |
| M. Naughton | Partner | .10 | 385.00 | 38.50 |
| W. Choslovsky | Associate | 20.40 | 255.00 | 5,202.00 |
| | | ===== | | ===== |
| TOTALS | | 39.00 | | 14,213.00 |

Total Fees and Disbursements \$14,213.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 76

Total Matter Current Balance

\$14,213.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283029

Matter Number: 306073-000015

Matter Name: Insurance

For Legal Services Rendered Through June 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|---------------|--|--------------|
| 06/03/02 | W. Choslovsky | E-mails to and from Craig Roeder regarding directors' and officers' insurance escrow funds held at American National Bank. | .40 |
| 06/06/02 | D. Missner | Prepare letter to client re self insurance matters in West Virginia | .30 |
| 06/07/02 | W. Choslovsky | Call from Ron Werhnyak at National Steel Corporation regarding escrow stipulation (.2); draft and edit motion to release insurance escrow funds (2.7). | 2.90 |
| 06/07/02 | J. Duban | Conferences W. Choslovsky re: obtaining escrowed proceeds in connection with D&O policy; review preliminary draft of stipulation regarding same and comment thereon. | .40 |
| 06/10/02 | W. Choslovsky | E-mails to and from client contacts regarding ANB escrow stipulation. | .40 |
| 06/12/02 | W. Choslovsky | Call from Steven Wolfe, U.S. Trustee, regarding Motion to Release Insurance Escrow Funds. | .20 |
| 06/14/02 | W. Choslovsky | E-mails to/from Arthur Aronson, NSC Director, regarding insurance escrow fund Agreed Order. | .20 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283029

Page 2

| | | | |
|----------|---------------|---|------------|
| 06/18/02 | W. Choslovsky | Draft letter to Tim Martin at ANB regarding release of insurance escrow funds (.4); calls to Tom Martin and Kevin Ryan at ANB regarding release of insurance escrow funds (.2). | .60 |
| 06/19/02 | W. Choslovsky | Call to Kevin Ryan at Bank One regarding release of escrowed funds. | .20 |
| 06/27/02 | W. Choslovsky | Review M. Chestovich's draft letter to Specialty Risk Insurance regarding tender of Oberweis case. | .20 |
| | Total Hours | | 5.80 |
| | Total Fees | | \$1,580.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| D. Missner | Partner | .30 | 485.00 | 145.50 |
| J. Duban | Partner | .40 | 335.00 | 134.00 |
| W. Choslovsky | Associate | 5.10 | 255.00 | 1,300.50 |
| | | ===== | | ===== |
| TOTALS | | 5.80 | | 1,580.00 |

| | |
|------------------------------|-------------------|
| Total Fees and Disbursements | \$1,580.00 |
| Total Matter Current Balance | <u>\$1,580.00</u> |

EXHIBIT 13

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

May 28, 2002
Invoice # 1265449

Matter Number: 306073-000016

Matter Name: Labor Matters

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

Hours

| | | | |
|----------|-----------------|---|------|
| 04/09/02 | M. Berkoff | Teleconference from R. Werhnyak re: Employee retention plan issues (.30); office conference with M. Naughton re: same (.10). | .40 |
| 04/30/02 | S. Christenholz | Phone conference with Ron Werhnyak regarding potential discrimination claim by an employee (.20); office conferences with Naughton and Missner regarding employment claim issues (.40); research on post-petition claim and automatic stay (.80). | 1.40 |

Total Hours 1.80

Total Fees \$515.00

T I M E K E E P E R S U M M A R Y

| TIMEKEEPER | TITLE | HOURS | RATE | FEES |
|-----------------|-----------|-------|--------|--------|
| M. Berkoff | Partner | .40 | 395.00 | 158.00 |
| S. Christenholz | Associate | 1.40 | 255.00 | 357.00 |
| TOTALS | | 1.80 | | 515.00 |

Total Fees and Disbursements \$515.00

Total Matter Current Balance \$515.00

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 77

Matter Number: 306073-000016

Matter Name: Labor Matters

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|---------------|--|--------------|
| 05/06/02 | W. Choslovsky | Call from Christine Kassak Smith from U.S. Department of Labor regarding National Steel Pellet Company; investigate same and e-mail client contacts. | .50 |
| 05/07/02 | W. Choslovsky | E-mails to and from Christine Kassak, U.S. Department of Labor, regarding Minnesota Mining MSHA violations. | .30 |
| 05/07/02 | W. Choslovsky | Research Union's duties to renegotiate CBA per Mickey Chestovich's direction/query; send detailed e-mail summarizing research findings to Mickey Chestovich. | 1.40 |
| 05/14/02 | M. Berkoff | Office conference with S. Loren re: union and retiree issues. | .20 |
| 05/30/02 | M. Berkoff | Office conference with S. Loren and conference call with Micky Chestovich and 9 others re: labor issues (.80); teleconference with T. Pohl re: same (.50). | 1.30 |
| 05/30/02 | S. Loren | Review memo; prepare for client conference call; participate in same. | 2.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 78

| | | | |
|----------|-------------|---|------------|
| 05/31/02 | M. Berkoff | Teleconference with T. Pohl re: labor issues (.30); report to D. Missner (.10). | .40 |
| 05/31/02 | S. Loren | Review Union materials. | .50 |
| | Total Hours | | 6.60 |
| | Total Fees | | \$2,211.50 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| M. Berkoff | Partner | 1.90 | 395.00 | 750.50 |
| S. Loren | Partner | 2.50 | 360.00 | 900.00 |
| W. Choslovsky | Associate | 2.20 | 255.00 | 561.00 |
| | TOTALS | 6.60 | | 2,211.50 |

| | |
|------------------------------|-------------------|
| Total Fees and Disbursements | \$2,211.50 |
| Total Matter Current Balance | <u>\$2,211.50</u> |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283030

Matter Number: 306073-000016

Matter Name: Labor Matters

For Legal Services Rendered Through June 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|------------|---|--------------|
| 06/03/02 | M. Berkoff | Office conference with S. Loren to discuss labor issues (.20); review email from Micky C. (.20). | .40 |
| 06/04/02 | M. Berkoff | Teleconference with M. Chestovich and L. Zizzo re: labor issues (.20); review faxes (.30). | .50 |
| 06/04/02 | S. Loren | Update retiree health cases. | 2.00 |
| 06/05/02 | M. Berkoff | Review email from S. Loren (.10); preparation for June 7 conference call (.30). | .40 |
| 06/06/02 | M. Berkoff | Prepare for June 7 conference call; review documents received from client. | .40 |
| 06/07/02 | M. Berkoff | Conference call with L. Zizzo, M. Chestovich and several others re: June 13-June 14 meeting with Union representatives in South Bend (.30). | .30 |
| 06/07/02 | S. Loren | Review Union Agenda (.20) and conference call (.30). | .50 |
| 06/10/02 | M. Berkoff | Teleconference with S. Loren re: his thoughts on next steps (.10); prepare for June 11 meeting with Committee's professionals (.40). | .50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283030

Page 2

| | | | |
|----------|---------------|--|------------|
| 06/10/02 | S. Loren | Continue researching retiree insurance authorities. | 2.00 |
| 06/12/02 | M. Berkoff | Telephone conferences with S. Wolfe (2x) (.20) and T. Pohl (.10) re: meeting at US Trustee's office in July to discuss pension issues. | .30 |
| 06/25/02 | W. Choslovsky | Return call to Doug Callagan regarding pension benefits. | .10 |
| | Total Hours | | 7.40 |
| | Total Fees | | \$2,751.50 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| M. Berkoff | Partner | 2.80 | 395.00 | 1,106.00 |
| S. Loren | Partner | 4.50 | 360.00 | 1,620.00 |
| W. Choslovsky | Associate | .10 | 255.00 | 25.50 |
| | TOTALS | 7.40 | | 2,751.50 |

Total Fees and Disbursements \$2,751.50

Total Matter Current Balance \$2,751.50

EXHIBIT 14

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

April 25, 2002
Invoice # 1255021

Matter Number: 306073-000017

Matter Name: Leases (Real Property)

For Legal Services Rendered Through March 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|-------------|---------------|---|--------------|
| 03/22/02 | W. Choslovsky | Draft motion to extend time for Debtors to assume or reject unexpired nonresidential real property leases; gather facts regarding same. | 2.70 |
| Total Hours | | | 2.70 |
| Total Fees | | | \$688.50 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| W. Choslovsky | Associate | 2.70 | 255.00 | 688.50 |
| TOTALS | | 2.70 | | 688.50 |

Total Fees and Disbursements \$688.50

Total Matter Current Balance \$688.50

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

May 28, 2002
Invoice # 1265450

Matter Number: 306073-000017

Matter Name: Leases (Real Property)

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|---|--------------|
| 04/04/02 | S. Christenholz | Phone conferences with John Harrison regarding Nashville lease (.60); office conferences with Berkoff and Duban regarding lease payments (.40). | 1.00 |
| 04/09/02 | S. Christenholz | Phone conference with attorney Prendergast regarding water pipe easement (.40). | .40 |
| 04/10/02 | D. Gutfeld | Conference with Jack Moran re: unexpired leases of real property. | .30 |
| 04/11/02 | D. Gutfeld | Telephone conference with J. Moran re: unexpired leases (.3); revise Motion to Extend Rejection Period (.9); prepare correspondence to/review correspondence from J. Moran re: unexpired leases (.5); conference with Mark P. Naughton re: same (.3). | 2.00 |
| 04/17/02 | M. Berkoff | Teleconference with M. Naughton and T. Pohl re: leases vs. financings (.30). | .30 |
| 04/22/02 | S. Christenholz | Phone conference with Pendergast regarding easement (.10). | .10 |
| | Total Hours | | 4.10 |
| | Total Fees | | \$972.50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265450

Page 2

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| M. Berkoff | Partner | .30 | 395.00 | 118.50 |
| S. Christenholz | Associate | 1.50 | 255.00 | 382.50 |
| D. Gutfeld | Associate | 2.30 | 205.00 | 471.50 |
| | | ===== | | ===== |
| TOTALS | | 4.10 | | 972.50 |

Total Fees and Disbursements \$972.50

Total Matter Current Balance \$972.50

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 79

Matter Number: 306073-000017

Matter Name: Leases (Real Property)

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|---------------|--|--------------|
| 05/08/02 | C. Mcmanus | Research regarding true lease versus financing vehicle (0.9); reviewed motion to compel assumption or rejection of alleged lease (0.3). | 1.20 |
| 05/10/02 | G. Plumb | Review message from Berkoff and GE counsel (.1); teleconference with GE counsel re: nonpayment on leases and debtor's intentions with respect to such leases (.5); conference with Berkoff re: discussions with GE counsel and general approach to equipment lease matters (.2); review schedule (.1). | .90 |
| 05/13/02 | G. Plumb | Messages to/from Berkoff, including e-mails re: GE lease issues. | .20 |
| 05/31/02 | W. Choslovsky | Calls to/from Mike Rowda regarding Livonia, Michigan lease and accidental rejection payment. | .40 |
| | Total Hours | | 2.70 |
| | Total Fees | | \$915.00 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 80

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| G. Plumb | Partner | 1.10 | 450.00 | 495.00 |
| C. Mcmanus | Associate | 1.20 | 265.00 | 318.00 |
| W. Choslovsky | Associate | .40 | 255.00 | 102.00 |
| | | ===== | | ===== |
| TOTALS | | 2.70 | | 915.00 |

Total Fees and Disbursements \$915.00

Total Matter Current Balance \$915.00

EXHIBIT 15

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

April 25, 2002
Invoice # 1255022

Matter Number: 306073-000018

Matter Name: Litigation (General)

For Legal Services Rendered Through March 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|---------------|--|--------------|
| 03/08/02 | W. Choslovsky | Conference with Phil Martino regarding application and scope of automatic stay (.4); calls and e-mails to/from Micky Chestovich and Jack Moran regarding Notice to Outside Bankruptcy Counsel (.5); calls to/from John Franceschi, Great Lakes In-House Counsel, regarding automatic stay questions (.9); calls to/from Ann Hatch at Herzog Crebs regarding her automatic stay questions (.4); review, edit and further compile OCP list for outside counsel letter and edit cover letter (1.5). | 3.70 |
| 03/08/02 | P. Martino | Conferences with Bill Choslovsky regarding impact of automatic stay on pending workers' comp claims and employee related claims against TKK and key employees (.40). | .40 |
| 03/08/02 | M. Naughton | Review form of letter to counsel re: bankruptcy filing, automatic stay (.10). | .10 |
| 03/09/02 | W. Choslovsky | Research and draft application and scope of Automatic Stay Memorandum as requested by Jack Moran, Assistant General Counsel. | 2.60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255022

Page 2

| | | | |
|----------|---------------|--|-------|
| 03/11/02 | W. Choslovsky | Calls to/from Joe Jaskowiak, National's outside counsel in Valparaiso, Indiana, regarding application of automatic stay (.7); call from Keith Wofford regarding BP Canada utility contract (.2); calls and e-mails to/from Kevin Hendrick at Clark Hill, National's outside counsel, regarding scope of automatic stay (.3); calls to/from Ken Kilbert, National's outside counsel in Buffalo, regarding scope of automatic stay (.3); research and draft memorandum on scope and application of automatic stay per Jack Moran's directive (3.7); research whether EEOC proceeds are subject to automatic stay (.6). | 5.80 |
| 03/12/02 | W. Choslovsky | Case law research on filing complaint for injunctive relief and TRO under Section 105 to extend stay to hearing loss state court case; memorandum regarding same (1.8); calls, e-mails and faxes to and from Alan Pirtle, Plaintiff's lawyer, on state court hearing loss case regarding extension of stay and March 15 depositions (1.2); draft proposed stipulation regarding March 15 depositions of senior company officers (.4); conference calls with Mark Berkoff, Timothy Pohl, Ann Hatch (National's outside counsel), Micky Chestovich and Ron Werhnyak regarding hearing loss case, depositions of Tanaka and Werhnyak, and extending the stay (1.7); draft Complaint for Injunctive Relief and Emergency Motion for TRO (6.8); read hearing loss state court pleadings forwarded by Ann Hatch, NSC's | 13.80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255022

Page 3

outside counsel defending case,
for preparation of filing
complaint to extend stay (1.6);
calls to and from Lydia
Khachigina, NSC's in-house counsel
in Granite City regarding OSHA
automatic stay questions (.3).

03/12/02 M. Berkoff Teleconferences with R. Werhnyak, 1.70
Mickey and A. Hatch re: Smith v.
NKK litigation (.30); conference
calls with W. Choslovsky and Ron,
Mickey and Ann re: same (.70);
conference call with W.
Choslovsky, Ann and Plaintiff's
counsel re: proposed resolution of
issues (.30); review emails re:
same (.20); teleconference with T.
Pohl re: same (.20).

03/12/02 M. Naughton Conferences with M. Berkoff, B. .70
Choslovsky re: employees' hearing
loss litigation and review e-mails
re: same (.70).

03/13/02 W. Choslovsky Calls to/from John Francheschi, 4.10
National's in-house Michigan
counsel, regarding leased property
and adequate assurance (.4); calls
and e-mails to/from Jim Darien,
National's outside counsel in
Detroit, regarding filing
suggestion of bankruptcy notices
(.3); call from Ray Nied and
JoAnne Malstrom at NSC regarding
commodity contracts (.4); calls
to/from Kevin Hendrick, National's
outside counsel, regarding
automatic stay and OCP list (.2);
conference with Timothy Pohl, Ann
Hatch and Mark Naughton regarding
whether to file TRO and Complaint
for Injunctive Order (.6); read
3/12/02 state court transcript in
James Smith, et al. regarding

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1255022

Page 4

state judge's application of automatic stay (.3); read and summarize NSC's Indemnification Agreement, By-laws and Hartford Insurance Policy forwarded by Micky Chestovich as they relate to Smith state court pending litigation (.9); draft letter to Alan Pirtle, Plaintiff's counsel in Smith, regarding March 15 depositions and automatic stay (.8); calls to/from Michael Yukevich, National's outside counsel in Pittsburgh, regarding secured financings and OCP list (.2).

03/13/02 M. Naughton

T/C with T. Pohl re: Granite City hearing loss litigation (.20); lengthy conferences with B. Choslovsky, T. Pohl, A. Hatch, R. Wehrnyak, M. Chestovich re: same, depositions scheduled, etc. (.80); review draft pleadings for TRO, Complaint for Injunction, etc. re: same (.70); review, revise correspondence to plaintiffs' counsel in hearing loss litigation and conference with 'W. Choslovsky re: same (.20). 1.90

03/14/02 W. Choslovsky

Calls to and from John Francheschi, National's in-house counsel in Michigan, regarding employee tuition reimbursement programs; also discussed status of independent contractors and payment of same (.4); letter to Gerry Lutkus, NSC's outside counsel, regarding automatic stay per M. Chestovich's request (.4); complete draft of memorandum on application and scope of automatic 3.70

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255022

Page 5

| | | | |
|----------|---------------|--|------|
| | | stay for NSC's general counsel; edit same (2.9). | |
| 03/14/02 | M. Naughton | Review correspondence relating to Granite city hearing loss litigation (.20); review memorandum on automatic stay (.20). | .40 |
| 03/18/02 | W. Choslovsky | Call from Joe Jaskowiak, NSC's outside counsel in Valparaiso, regarding automatic stay and pending RR case (.4); calls and e-mails to/from Tom Cimino, one of NSC's outside counsel in Chicago, regarding suggestion of bankruptcy and OCP list (.6); draft letter to Alan Pirtle regarding application of automatic stay in Smith v. NKK state court case (.7). | 1.70 |
| 03/19/02 | W. Choslovsky | Call from John Franceschi, NSC's in-house counsel in Michigan regarding (1) occupational medicine bills, (2) Zug Island roofing contract and (3) workman's compensation claims (.5); e-mails and calls to/from Milan Chestovich, NSC's in-house counsel, regarding addition of names to OCP list (.5); calls from Paul Baso, NSC's outside counsel in Toronto, regarding Mack Truck representation and automatic stay (.4). | 1.40 |
| 03/20/02 | W. Choslovsky | Return call to Joe Jaskowiak, NSC's outside counsel in Valparaiso (.3); return call to Josh Rosenfeld, NSC's outside counsel in San Francisco; e-mail to Milan Chestovich regarding same (.3); return call to Tom Cimino, NSC's outside counsel in Chicago (.2); return call to Paul Basso, NSC's outside counsel in Toronto, | 2.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255022

Page 6

regarding Mack Steel proceedings in Detroit (.3); read declaratory action Complaint (Legion Indemnity v. NSC) forwarded by Tom Cimino, NSC's outside counsel in Chicago (.8); return call to Tom Prindleble, Plaintiff's personal injury attorney in Chicago, regarding automatic stay in personal injury case (.1).

| | | | |
|----------|---------------|--|------|
| 03/21/02 | W. Choslovsky | Call from John Franceschi regarding application of "automatic stay" in case in Michigan (.3); call from Joe Jaskowiak regarding application of automatic stay in railroad cases (.5); conference call with Joe Jaskowiak, Micky Chestovich and Mark Naughton regarding March 22 state court hearing in Indiana and application of automatic stay (.5); call from Ron Willenbrook, NSC's outside counsel in Southern Illinois defending numerous asbestos suits, regarding application of automatic stay to state court cases (.3). | 1.60 |
| 03/21/02 | M. Naughton | Conference with Joe Jaskowiak, M. Chestovich, B. Choslovsky re: personal injury case pending (.50); conference with B. Choslovsky re: Granite City Litigation (.10). | .60 |
| 03/21/02 | D. Missner | Prepare for and attend hearing (Judge Squires) on "emergency" motion re natural gas contract | 1.00 |
| 03/22/02 | W. Choslovsky | Respond to Cindy Ebert's (outside counsel in Granite City) e-mail regarding OCP list. | .20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255022

Page 7

| | | | |
|----------|-------------|--|-----|
| 03/24/02 | M. Naughton | Review correspondence from outside counsel on various matters (.30); review letter from B. Choslovsky to A. Pirtle re: hearing loss litigation (.10); receipt, initial review of motion for relief from stay by Carol Berndt, et al, and email to N. Taylor re: same (.40). | .80 |
| 03/24/02 | M. Naughton | Initial review of correspondence and complaint in Legion Indemnity Company v. National Steel about insurance coverage on personal injury cases, and voicemail from B. Choslovsky re: same (.20); voicemail message J. Jaskowiak re: Berndt personal injury litigation (.10). | .30 |
| 03/25/02 | M. Naughton | T/C/voicemail message from J. Jaskowiak re: Berndt Litigation (.10); review e-mail, correspondence on City of Detroit v. NSC (.10); review e-mail, correspondence as to Damphousse litigation (.10); review e-mail from M. Chestovich on Legion Indemnity v. NSC (.10); review e-mails as to Granite City asbestos claims (.10). | .50 |
| 03/26/02 | M. Naughton | Respond to M. Chestovich's e-mail relating to Legion Indemnity (.10); respond to e-mails relating to Granite City Asbestos Claims (.10); T/C with M. Chestovich re: several litigation matters, including Dauphousse, Legion Indemnity, etc. (.20); conferences with D. Gutfeld re: automatic stay's scope/research (.20). | .60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
 Invoice # 1255022

Page 8

| | | | |
|-------------|-------------|--|-------------|
| 03/26/02 | D. Gutfeld | Research re: extension of automatic stay based on indemnification obligations (2.60); Conf. with M. Naughton re: same (.20); review corr. re: same (.10). | 2.90 |
| 03/27/02 | M. Naughton | T/C with T. Prindable re: Berndt litigation, Motion for Relief from Automatic Stay (.10); review e-mails from M. Chestovich re: same, respond to same (.30). | .40 |
| 03/28/02 | M. Naughton | Review, respond to e-mail from M. Chestovich (.10); T/C with M. Chestovich re: Berndt Litigation, insurance issues (.20); review, respond to e-mail J. Moran re: automatic stay (.10). | .40 |
| Total Hours | | | 53.30 |
| Total Fees | | | \$14,841.50 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| D. Missner | Partner | 1.00 | 485.00 | 485.00 |
| M. Berkoff | Partner | 1.70 | 395.00 | 671.50 |
| P. Martino | Partner | .40 | 395.00 | 158.00 |
| M. Naughton | Partner | 6.70 | 385.00 | 2,579.50 |
| W. Choslovsky | Associate | 40.60 | 255.00 | 10,353.00 |
| D. Gutfeld | Associate | 2.90 | 205.00 | 594.50 |
| TOTALS | | 53.30 | | 14,841.50 |

| | |
|------------------------------|--------------------|
| Total Fees and Disbursements | \$14,841.50 |
| Total Matter Current Balance | <u>\$14,841.50</u> |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

May 28, 2002
Invoice # 1265451

Matter Number: 306073-000018

Matter Name: Litigation (General)

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|------------|---|--------------|
| 04/02/02 | M. Berkoff | Office conference with D. Missner and M. Naughton re: de-briefing on court and matters up on April 23 (.30); review emails and memo re: same (.30). Also, review numerous pleadings and orders (1.80). | 2.40 |
| 04/02/02 | D. Gutfeld | Review/revise Motion to Extend Rejection Period (.8); conference with Mark P. Naughton (.1). | .90 |
| 04/03/02 | M. Berkoff | Office conference with D. Missner re: matters up on April 23 (.30); office conferences with D. Gutfeld re: motion to reject contract with Illinois Power and other Motions set for April 23 (.80); teleconference with J. Moran re: same (.20); review emails re: same (.30); begin preparation for April 23 Court (.70). | 2.30 |
| 04/15/02 | N. Taylor | Tinplate Partnership: index and assemble Tinplate pleadings (.80); review website for procedures (.70); call to debtor's counsel for service list (.20). | 1.70 |
| 04/16/02 | S. Baker | Pulled cases for Bill Choslovsky. | .20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265451

Page 2

| | | | |
|----------|-------------|---|------|
| 04/17/02 | M. Berkoff | Prepare for April 23 court including review of pleadings, correspondence and emails. | 1.10 |
| 04/18/02 | M. Berkoff | Office conference with M. Naughton in preparation for April 23 court (.40); prepare for hearing (.80). | 1.20 |
| 04/18/02 | M. Naughton | Review e-mails relating to Moore litigation (.10). | .10 |
| 04/19/02 | M. Berkoff | Review Committee's retention applications (.60); prepare for April 23 court including office conferences with M. Naughton and W. Choslovsky (1.40). | 2.00 |
| 04/22/02 | M. Berkoff | Prepare for April 23 Court (2.30); conference call with M. Naughton and C. Springer (Committee counsel) to go over Committee's questions re: matters up in Court (.80); separate office conferences with M. Naughton re: Court (.40); teleconferences with T. Pohl re: Court (.30); teleconference with K. Sobacki re: Court (.10); teleconference with R. Werhnyak re: Court (.30); follow-up teleconference with C. Springer re: bar date (.10) and teleconference with S. Wolfe re: April 23 Court (.10). Also, review lift stay motions (1.20). | 5.60 |
| 04/23/02 | M. Berkoff | Final preparation for Court (.40); attendance in Court on Omnibus hearing and conferences with opposing counsel outside Court (1.60); report to D. Missner (.00); follow-up office conference with N. Taylor (.20); work on revisions to bar date Order and Notice (.40). | 2.60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265451

Page 3

04/30/02 M. Berkoff Finalize Bar Date Notice and Order including teleconferences with Eric S. and R. Seltzer (.40); C. Springer (.20); S. Towbin (.10); R. Streube (.10) and S. Wolfe (.20). Also, office conferences with N. Taylor re: submitting Orders to Court (.30). 1.30

Total Hours 21.40

Total Fees \$7,835.00

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| M. Berkoff | Partner | 18.50 | 395.00 | 7,307.50 |
| M. Naughton | Partner | .10 | 385.00 | 38.50 |
| D. Gutfeld | Associate | .90 | 205.00 | 184.50 |
| N. Taylor | Paralegal | 1.70 | 165.00 | 280.50 |
| S. Baker | Librarian | .20 | 120.00 | 24.00 |
| | | ===== | | ===== |
| TOTALS | | 21.40 | | 7,835.00 |

Total Fees and Disbursements \$7,835.00

Total Matter Current Balance \$7,835.00

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 81

Matter Number: 306073-000018

Matter Name: Litigation (General)

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-------------|--|--------------|
| 05/01/02 | M. Berkoff | Revise Bar Date Order and Notice including teleconferences with S. Towbin, S. Wolf and B. McDonough. | .70 |
| 05/02/02 | M. Berkoff | Teleconferences with HSBC's counsel, Anna Pak, re: Bar Date Notice and Order (.20); edit same (.30); letter to Court (.20). | .70 |
| 05/05/02 | M. Berkoff | Prepare for Lazard hearing on May 9 including review pleadings, transcripts, etc. | 2.80 |
| 05/09/02 | M. Berkoff | Office conference with W. Choslovsky re: Lift Stay litigation (.40); review emails (.20); teleconference with T. Pohl (.10); report to D. Missner (.10). | .80 |
| | Total Hours | | 5.00 |
| | Total Fees | | \$1,975.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| M. Berkoff | Partner | 5.00 | 395.00 | 1,975.00 |
| TOTALS | | 5.00 | | 1,975.00 |

Total Fees and Disbursements \$1,975.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 82

Total Matter Current Balance

\$1,975.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

August 23, 2002
Invoice # 1293359

Matter Number: 306073-000018

Matter Name: Litigation (General)

For Legal Services Rendered Through July 31, 2002.

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|---------------|--|--------------|
| 07/10/02 | W. Choslovsky | Call from Carrie Young and David Cooper, National Steel Corporation's defense counsel in Toledo regarding Oberhaus state court case; discuss strategic options including discretionary stay (.5); conference call with Mickey Chestovich, David Cooper and Carrie Young regarding Oberhaus state court case and moving for extension of stay (.5). | 1.00 |
| 07/24/02 | W. Choslovsky | Conference call with Mickey Chestovich, Lydia Kachigian and Richard Hardcastle regarding pending litigation against Furmanite in Madison County (1.1); read and summarize Furmanite Liquidating Agreement (.4). | 1.50 |
| 07/24/02 | M. Naughton | Review e-mail from Chestovich and proposed Settlement agreement for Furmanite, Continental Contractors and conference with B. Choslovsky re: same (.70). | .70 |
| 07/30/02 | M. Naughton | Review e-mail exchange between M. Chestovich and B. Choslovsky re: Fusmanite litigation (.10). | .10 |
| | Total Hours | | 3.30 |
| | Total Fees | | \$945.50 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1293359

Page 2

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEE</u> |
|-------------------|--------------|--------------|-------------|------------|
| M. Naughton | Partner | .80 | 385.00 | 308.00 |
| W. Choslovsky | Associate | 2.50 | 255.00 | 637.50 |
| | | ===== | | ===== |
| TOTALS | | 3.30 | | 945.50 |

Total Fees and Disbursements \$945.50

Total Matter Current Balance \$945.50

EXHIBIT 16

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

April 25, 2002
Invoice # 1255023

Matter Number: 306073-000021

Matter Name: Nonworking Travel Time

For Legal Services Rendered Through March 31, 2002

For National Steel Corporation

| | | <u>Hours</u> |
|----------|---|--------------|
| 03/07/02 | S. Christenholz Travel from Mishawaka, IN to Chicago. | 2.00 |
| | Total Hours | 2.00 |
| | Total Fees | \$510.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|--------------------------|--------------------|---------------|-----------------|-----------------|
| ----- S. Christenholz | ----- Associate | ----- 2.00 | ----- 255.00 | ----- 510.00 |
| | TOTALS | ===== | ===== | ===== |
| | | 2.00 | | 510.00 |

| | |
|------------------------------|-----------------|
| Total Fees and Disbursements | \$510.00 |
| Total Matter Current Balance | <u>\$510.00</u> |

EXHIBIT 17

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

April 25, 2002
Invoice # 1255024

Matter Number: 306073-000024

Matter Name: Regulatory Matters

For Legal Services Rendered Through March 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|---------------|---|--------------|
| 03/19/02 | W. Choslovsky | Calls to/from Lidia Kachigian, in-house counsel in Granite City, regarding OSHA litigation. | .90 |
| | Total Hours | | .90 |
| | Total Fees | | \$229.50 |

TIMEKEEPER SUMMARY

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEs</u> |
|------------------------|--------------------|--------------|-----------------|-----------------|
| ----- W. Choslovsky | ----- Associate | ----- .90 | ----- 255.00 | ----- 229.50 |
| TOTALS | | ===== .90 | | ===== 229.50 |

Total Fees and Disbursements \$229.50

Total Matter Current Balance \$229.50

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

National Steel Corporation
 Attn: Ron Werhnyak
 4100 Edison Lakes Parkway
 Mishawaka, IN 46545

May 28, 2002
 Invoice # 1265452

Matter Number: 306073-000024

Matter Name: Regulatory Matters

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

| | | <u>Hours</u> |
|----------|--|-----------------|
| 04/02/02 | S. Christenholz Phone conference with Franceschi regarding EEOC claim. | .40 |
| 04/10/02 | S. Christenholz Office conference with MAB regarding regulation issues and automatic stay issues (.40); email regarding same (.10). | .50 |
| 04/13/02 | S. Christenholz Research on applicability of automatic stay to EEOC, NLRB and Environmental claims (1.10); additional research on EEOC claim (1.30). | 2.40 |
| 04/15/02 | S. Christenholz Phone conference with Franceschi regarding EEOC claim and roofer (.40). | .40 |
| | Total Hours | 3.70 |
| | Total Fees | \$943.50 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|---------------|-------------|-----------------|
| S. Christenholz | Associate | 3.70 | 255.00 | 943.50 |
| TOTALS | | ===== 3.70 | | ===== 943.50 |

Total Fees and Disbursements

\$943.50

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1265452

Page 2

Total Matter Current Balance

\$943.50

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283031

Matter Number: 306073-000024

Matter Name: Regulatory Matters

For Legal Services Rendered Through June 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|---------------|--|--------------|
| 06/15/02 | W. Choslovsky | Call from Mickey Chestovich regarding DOT's regulatory requests. | .30 |
| | Total Hours | | .30 |
| | Total Fees | | \$76.50 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEs</u> |
|------------------------|--------------------|--------------|-----------------|----------------|
| ----- W. Choslovsky | ----- Associate | ----- .30 | ----- 255.00 | ----- 76.50 |
| TOTALS | | ===== | | ===== |
| | | .30 | | 76.50 |

Total Fees and Disbursements \$76.50

Total Matter Current Balance \$76.50

EXHIBIT 18

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Matter Number: 306073-000025

Matter Name: Reorganization Plan

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | <u>Hours</u> |
|----------|--|--------------|
| 05/25/02 | C. Mcmanus | |
| | Worked on motion to extend exclusive periods. | 2.80 |
| 05/30/02 | C. Mcmanus | |
| | Reviewed Skadden's comments to exclusivity motion (.8); conferences with Berkoff re: same and re: filing (.3). | 1.10 |
| | Total Hours | |
| | Total Fees | 3.90 |
| | | \$1,033.50 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|---------------------|--------------------|---------------|-----------------|-------------------|
| ----- C. Mcmanus | ----- Associate | ----- 3.90 | ----- 265.00 | ----- 1,033.50 |
| | | ===== | | ===== |
| | | 3.90 | | 1,033.50 |

TOTALS

Total Fees and Disbursements \$1,033.50

Total Matter Current Balance \$1,033.50

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

National Steel Corporation
 Attn: Ron Werhnyak
 4100 Edison Lakes Parkway
 Mishawaka, IN 46545

July 25, 2002
 Invoice # 1283032

Matter Number: 306073-000025

Matter Name: Reorganization Plan

For Legal Services Rendered Through June 30, 2002

For National Steel Corporation

| | | <u>Hours</u> |
|----------|---|--------------|
| 06/14/02 | D. Missner Telephone conference with Towbin re extending time to file plan from 6 months to 4 months | .20 |
| 06/18/02 | W. Choslovsky Calls to/from John Francheschi, NSC's in-house counsel, regarding extension of exclusive period to file plan of reorganization. | 1.40 |
| | Total Hours | 1.60 |
| | Total Fees | \$454.00 |

TIMEKEEPER SUMMARY

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| D. Missner | Partner | .20 | 485.00 | 97.00 |
| W. Choslovsky | Associate | 1.40 | 255.00 | 357.00 |
| | TOTALS | ===== | | ===== |
| | | 1.60 | | 454.00 |

Total Fees and Disbursements

\$454.00

Total Matter Current Balance

\$454.00

EXHIBIT 19

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

May 28, 2002
Invoice # 1265453

Matter Number: 306073-000026

Matter Name: Reports and Schedules

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|-------------|------------|---|--------------|
| 04/09/02 | M. Berkoff | Teleconferences with N. Taylor re: Debtors' Operating Report and Schedules (.30); teleconference from F. Phillips re: same (.20). | .50 |
| Total Hours | | | .50 |
| Total Fees | | | \$197.50 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| M. Berkoff | Partner | .50 | 395.00 | 197.50 |
| TOTALS | | .50 | | 197.50 |

| | |
|------------------------------|-----------------|
| Total Fees and Disbursements | \$197.50 |
| Total Matter Current Balance | <u>\$197.50</u> |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 84

Matter Number: 306073-000026

Matter Name: Reports and Schedules

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-------------|--|--------------|
| 05/09/02 | M. Berkoff | Begin to review Schedules and prepare for May 10 conference call with Ernst & Young and Logan. | 2.10 |
| 05/09/02 | M. Naughton | Brief review of e-mail related to limiting conditions on schedules, respond to same, and forward same to N. Taylor (.10). | .10 |
| 05/10/02 | M. Berkoff | Conference call with B. Crocker (Logan), B. Foley, Greg and others (at NSC), and Bob Wujtowicz (at E&Y) to review draft Schedules and Statement of Financial Affairs for National Steel (3.80); teleconference with T. Pohl re: open questions (.10); exchange emails (.20). Also, D. Gutfeld re: list of executory contracts and unexpired leases; review same (.30). | 4.40 |
| 05/13/02 | M. Berkoff | Teleconferences with Bob Wujtowicz (.10) and B. Crocker (.20) re: Schedules. | .30 |
| 05/15/02 | M. Berkoff | Work on global notes (.90); teleconference with B. Crocker (.20). | 1.10 |

National Steel Corporation
Invoice # 1273628

Page 85

| | | | |
|----------|-------------|---|------|
| 05/16/02 | M. Berkoff | Office conferences with M. Naughton and D. Missner re: Schedules and Statements (:30); work on global notes (.60). | .90 |
| 05/17/02 | M. Berkoff | Finalize draft of Global Notes (.60); conference call with B. Crocker and B. Foley to go over Global Notes (.60); office conferences with M. Naughton re: same and motion to extend filing deadline (.20); teleconference with S. Wolfe re: same (.10). | 1.50 |
| 05/20/02 | M. Naughton | Conferences with B. Crocker, N. Taylor re: filing schedules (.20); review, revise Global Notes to schedules (.90). | 1.10 |
| 05/21/02 | D. Missner | Review and analyze schedules in bankruptcy | 1.50 |
| 05/22/02 | D. Missner | Review schedules in bankruptcy and statement of affairs for content; conference with Logan & Co. representatives and Steve Wolfe; prepare letter to Wolfe & Springer re disclosure issues | 3.00 |
| 05/23/02 | M. Berkoff | Office conferences with Mark Naughton (.20) and David Missner (.10) and telephone calls B. Crocker (.40) regarding finalizing schedules and statements. Also, telephone call with S. Wolfe regarding same (.20); office conferences Nina Taylor regarding same (.40); telephone calls T. Pohl regarding same (.30); review and edit documents (1.20). | 2.80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 86

| | | | |
|-------------|------------|---|------------|
| 05/23/02 | D. Missner | Work on schedules and statement of financial affairs | 1.00 |
| 05/24/02 | M. Berkoff | Final preparation of schedules and statements for filing (1.10); Telephone conference B. Crocker (.30); Office conferences with N. Taylor (.40) | 1.80 |
| Total Hours | | | 21.60 |
| Total Fees | | | \$9,015.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| D. Missner | Partner | 5.50 | 485.00 | 2,667.50 |
| M. Berkoff | Partner | 14.90 | 395.00 | 5,885.50 |
| M. Naughton | Partner | 1.20 | 385.00 | 462.00 |
| TOTALS | | 21.60 | | 9,015.00 |

| | |
|------------------------------|-------------------|
| Total Fees and Disbursements | \$9,015.00 |
| Total Matter Current Balance | <u>\$9,015.00</u> |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283033

Matter Number: 306073-000026

Matter Name: Reports and Schedules

For Legal Services Rendered Through June 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|-------------|------------|--|--------------|
| 06/05/02 | M. Berkoff | Teleconference with F. Philips (.20); respond to requests for information from Deloitte (.20). | .40 |
| 06/28/02 | M. Berkoff | Review May and June operating reports (.40); office conference with N. Taylor re: same (.10). | .50 |
| Total Hours | | | .90 |
| Total Fees | | | \$355.50 |

TIMEKEEPER SUMMARY

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|---------------|
| M. Berkoff | Partner | .90 | 395.00 | 355.50 |
| TOTALS | | .90 | | 355.50 |

Total Fees and Disbursements \$355.50

Total Matter Current Balance \$355.50

EXHIBIT 20

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

May 28, 2002
Invoice # 1265454

Matter Number: 306073-000027

Matter Name: Retention / Fee Matters (Piper Rudnick)

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|---|--------------|
| 04/16/02 | N. Taylor | Conference with SJC regarding form of fee application (.20); obtain form fee applications (.20). | .40 |
| 04/19/02 | M. Berkoff | Work on first monthly fee statement. | .80 |
| 04/22/02 | M. Berkoff | Work on Piper Rudnick's First Monthly Submission (.40). | .40 |
| 04/24/02 | S. Christenholz | Office conferences with Nina and MAB regarding fee application (.50); drafted first monthly fee application (.90). | 1.40 |
| 04/24/02 | M. Berkoff | Work on Piper Rudnick's first monthly statement and edit pre-bills (2.60); office conferences with N. Taylor re: same (.30); office conference with S. Christenholz re: same (.20). | 3.10 |
| 04/24/02 | N. Taylor | Call from K. Simon regarding fee application (.20); prepare fee applications (1.00); calls to and from special counsel (.80); calls to and from D. Gutfeld (.30); conferences with SJC and MAB regarding fee application, form of fee application (.50); create service list for fee applications (.30); review order regarding | 3.40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265454

Page 2

| | | | |
|----------|-----------------|--|------------|
| | | procedures (.30). | |
| 04/25/02 | S. Christenholz | Office conferences with Nina and MAB regarding filing of monthly fee application (.60). | .60 |
| 04/25/02 | M. Berkoff | Review and final approval of Piper Rudnick's first monthly statement (including exhibits). | .40 |
| 04/25/02 | N. Taylor | Review and revise body of fee application (.30); draft notice of filing and certificate for several fee applications (PR, Skadden, Babst, Dewey and Ernst & Young (1.50); review prebills and draft summary charts (2.50); conference with accounting regarding invoices (.40); conferences with SJC (.30); conferences with MAB (.30); coordinate revisions to service list (.20); coordinate filing and service of fee applications (.30). | 5.80 |
| | Total Hours | | 16.30 |
| | Total Fees | | \$3,950.50 |

T I M E K E E P E R S U M M A R Y

| TIMEKEEPER | TITLE | HOURS | RATE | FEES |
|-----------------|-----------|-------|--------|----------|
| M. Berkóff | Partner | 4.70 | 395.00 | 1,856.50 |
| S. Christenholz | Associate | 2.00 | 255.00 | 510.00 |
| N. Taylor | Paralegal | 9.60 | 165.00 | 1,584.00 |
| | | ===== | | ===== |
| TOTALS | | 16.30 | | 3,950.50 |

Total Fees and Disbursements \$3,950.50

Total Matter Current Balance \$3,950.50

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 87

Matter Number: 306073-000027

Matter Name: Retention / Fee Matters (Piper Rudnick)

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|--------------------|--|--------------|
| 05/20/02 | N. Taylor | Draft chart of fees (1.00); send fee applications to R. Werhnyak (.20); send email to B. McDonough regarding fee applications (.30). | 1.50 |
| 05/23/02 | M. Berkoff | Work on Piper Rudnick's Second Monthly Submission (1.10); office conferences with Nina Taylor regarding same (.20). | 1.30 |
| 05/24/02 | M. Berkoff | Review and edit April pre-bills (1.10); Telephone conference with R. Werhnyak re: professionals' fees (.10); Office conference with Nina Taylor re: filing fee statements of other professionals (.20) | 1.40 |
| 05/25/02 | M. Berkoff | Finalize edits to April pre-bills | 1.40 |
| 05/28/02 | S. Christenholz | Phone conference with Nina regarding fee application (.10); reviewed final fee application and notice (.30). | .40 |
| 05/28/02 | M. Berkoff | Review and edit final draft of second monthly fee statement, cover charts and exhibits; office conferences with N. Taylor re: same. | .80 |
| | Total Hours | | 6.80 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 88

Total Fees \$2,285.00

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| M. Berkoff | Partner | 4.90 | 395.00 | 1,935.50 |
| S. Christenholz | Associate | .40 | 255.00 | 102.00 |
| N. Taylor | Paralegal | 1.50 | 165.00 | 247.50 |
| | | ===== | | ===== |
| TOTALS | | 6.80 | | 2,285.00 |

Total Fees and Disbursements \$2,285.00

Total Matter Current Balance \$2,285.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283034

Matter Number: 306073-000027

Matter Name: Retention / Fee Matters (Piper Rudnick)

For Legal Services Rendered Through June 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|---------------|--|--------------|
| 06/15/02 | M. Fenton | Begin to draft first supplemental affidavit of Mark Berkoff relating to retention as debtors' counsel (1.00). | 1.00 |
| 06/21/02 | W. Choslovsky | Review, edit and flyspeck third interim pre-bill (2.8); draft and edit third monthly statement to file with court (.4). | 3.20 |
| 06/24/02 | M. Berkoff | Work on Third Monthly Fee Statement (.40); office conferences with N. Taylor (.30) and W. Choslovsky (.10) re: same. Also, teleconferences with R. Werhnyak (.30) and B. Foley (.30) re: fees. | 1.40 |
| 06/24/02 | N. Taylor | Review and revise pro forma (.70); conferences with WC, MAB and accounting regarding same (.60); conference with R. Werhnyak and B. Foley regarding fee applications (.40); conferences with K. Simon regarding fee applications (.30); draft fee application and exhibits (2.30); draft notice of filing (1.00); draft letter to R. Werhnyak enclosing fee applications of PR and Dewey | 5.80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283034

Page 2

Balantine (.30); calls to and from
Lazard regarding fee application
(.20).

| | | | |
|-------------|------------|--|------------|
| 06/25/02 | M. Berkoff | Office conferences with N. Taylor re: Third Monthly Submissions (.20); review and edit Piper Rudnick's statement and draft notice (.20). | .40 |
| 06/25/02 | N. Taylor | Draft and revise notice (.50); review invoices (.70); conference with accounting (.20); review and assemble PR fee application (1.00). | 2.40 |
| Total Hours | | | 14.20 |
| Total Fees | | | \$3,245.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| M. Berkoff | Partner | 1.80 | 395.00 | 711.00 |
| M. Fenton | Of Counsel | 1.00 | 365.00 | 365.00 |
| W. Choslovsky | Associate | 3.20 | 255.00 | 816.00 |
| N. Taylor | Paralegal | 8.20 | 165.00 | 1,353.00 |
| TOTALS | | 14.20 | | 3,245.00 |

| | |
|------------------------------|-------------------|
| Total Fees and Disbursements | \$3,245.00 |
| Total Matter Current Balance | <u>\$3,245.00</u> |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

August 23, 2002
Invoice # 1293360

Matter Number: 306073-000027

Matter Name: Retention / Fee Matters (Piper Rudnick)

For Legal Services Rendered Through July 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|------------|---|--------------|
| 07/02/02 | N. Taylor | Revise amended notice of fee applications (.20); coordinate filing of same (.30); revise chart of fee applications (1.20). | 1.70 |
| 07/18/02 | M. Berkoff | Begin work on Piper Rudnick's monthly statement for June (.70). | .70 |
| 07/19/02 | M. Berkoff | Begin review of June pre-bill. | .40 |
| 07/23/02 | M. Berkoff | Review and edit June pre-bill. | 2.40 |
| 07/24/02 | N. Taylor | Review and revise pro forma (.80); conferences with MAB regarding same (.20); draft fee application (.50); draft notice of filing (1.00); draft exhibits (.60). | 3.10 |
| 07/25/02 | M. Berkoff | Review and edit PR's Fourth Interim Monthly Submission (.30); office conference with Nina H. Taylor re: same (.10); review Notice (.10). | .50 |
| 07/25/02 | N. Taylor | Draft exhibits to Piper Rudnick fee application and assemble (2.50). | 2.50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293360

Page 2

| | | | |
|-------------|-----------|--|------------|
| 07/29/02 | N. Taylor | Begin to prepare documents for quarterly fee application (1.50); print charts from four monthly submissions (.50); obtain docket numbers for all fee applications filed (.50). | 2.00 |
| Total Hours | | | 13.30 |
| Total Fees | | | \$3,114.50 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| M. Berkoff | Partner | 4.00 | 395.00 | 1,580.00 |
| N. Taylor | Paralegal | 9.30 | 165.00 | 1,534.50 |
| TOTALS | | 13.30 | | 3,114.50 |

| | |
|------------------------------|-------------------|
| Total Fees and Disbursements | \$3,114.50 |
| Total Matter Current Balance | <u>\$3,114.50</u> |

EXHIBIT 21

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

April 25, 2002
Invoice # 1255025

Matter Number: 306073-000028

Matter Name: Retention/Fee Matters/Objections
(Others)

For Legal Services Rendered Through March 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|------------|--|--------------|
| 03/07/02 | M. Berkoff | Attention to ordinary course professionals' issues. | .30 |
| 03/07/02 | C. Mcmanus | Reviewed Skadden's retention order. | .30 |
| 03/07/02 | D. Gutfeld | Conference with R. Werhnyak re: information for 327(e) applications and contact information for ordinary course professionals (.4); prepare 327(e) applications for Dewey Ballantine, Babst Calland and Williams & Connolly (4.2); conf. with M. Berkoff re: Affidavit for Ord. Course Professionals (.2). | 4.80 |
| 03/08/02 | C. Mcmanus | Conference with Gutfeld and Berkoff re: ordinary course professionals and 327(e) issues. | .10 |
| 03/08/02 | D. Gutfeld | Conference with M. Berkoff re: research re: professionals under Section 327(e) (.2) research re: same (1.6); v/m to T. Pohl re: same (.1); conference with M. Berkoff and C. McManus re: same (.2); prepare/revise 327(e) applications (1.6); prepare transmittal letter to ordinary course professionals (1.3) and conf. w/ M. Berkoff re: same (.2). | 5.20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255025

Page 2

| | | | |
|----------|-------------|---|------|
| 03/09/02 | C. Mcmanus | Reviewed Gutfeld's drafts of 327(e) applications. | 1.10 |
| 03/09/02 | D. Gutfeld | Conference with C. McManus re: 327(e) applications (.2); revise 327(e) applications (1.4) | 1.60 |
| 03/09/02 | D. Gutfeld | Conference with C. McManus re: 327(e) applications for Dewey Ballantine, Babst Calland and Williams & Connolly (.2); revise 327(e) applications (1.4). | 1.60 |
| 03/11/02 | M. Naughton | E-mail exchange with C. McManus re: Lazard retention (.10). | .10 |
| 03/11/02 | D. Gutfeld | Revise 327(e) applications and affidavits (1.9); t/c with Chip Babst re: 327(e) application (.3); prepare corr. to C. Babst re: same (.1); prepare transmittal letters and exhibits for ordinary course professionals (2.7); conf. with MAB re: same (.1) | 5.10 |
| 03/12/02 | M. Naughton | Conferences with D. Gutfeld re: ordinary course professional issues (.10). | .10 |
| 03/12/02 | D. Gutfeld | Teleconference w/ MAB re: Towers Perrin (.2); prepare memo re: Towers Perrin (.7); t/c with R. Wernhyak re: ordinary course professionals (.1); revise transmittal letters to ordinary course professionals based on new information (.4). | 1.40 |
| 03/13/02 | M. Naughton | Review, revise draft application to retain special counsel (.30). | .30 |
| 03/13/02 | C. Mcmanus | Reviewed E & Y's application to be retained as financial advisors. | .60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255025

Page 3

| | | | |
|----------|-------------|---|------|
| 03/13/02 | D. Gutfeld | T/c with D. Zinn re: 327(e) application (Williams & Connolly); t/c with T. Howell re: 327(e) application (Dewey Ballantine) | .20 |
| 03/13/02 | D. Gutfeld | Prepare Certificate of Service for transmittal of Order to ordinary course professionals. | .60 |
| 03/14/02 | M. Naughton | Review fax from UST of Order in Goss Holdings re: indemnification provisions and fax same to Andrew Yearly at Lazard (.30); review e-mails relating to retention of Ernst & Young (.10); review e-mails as to ordinary course professionals and review order as to same, and e-mail to D. Gutfeld re: same (.30). | .70 |
| 03/14/02 | D. Gutfeld | Review Memo re: Towers Perrin (.6); Conf. with M. Naughton re: 327(e) applications (.3); Prepare transmittal letters and send 327(e) applications/affidavits (.7). | 1.60 |
| 03/15/02 | M. Naughton | Review correspondence and drafts re: special counsel (Dewey Ballantine, Babst, etc.) (.10); T/C with A. Yearly (Lazard) re: retention (.10). | .20 |
| 03/17/02 | M. Naughton | E-mail memo to M. Berkoff re: Lazard retention (.10). | .10 |
| 03/17/02 | D. Gutfeld | Revise 327(e) applications based on M. Naughton review. | 1.70 |
| 03/18/02 | M. Naughton | Conferences with, e-mail exchange with, C. McManus re: retention of Ernst & Young (.20); T/C with Tom Cinimo (Vedder Price) re: insurance issue, litigation in Southern District of Illinois | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255025

Page 4

(.10).

| | | | |
|----------|-------------|--|------|
| 03/18/02 | C. Mcmanus | Revised E&Y application for retention (.8); telephone conference with F. Phillips re: same (.2). | 1.00 |
| 03/18/02 | D. Gutfeld | Place follow-up calls to all 327(e) applicants/affiants; t/c with several ordinary course professionals re: completion of affidavit. | .60 |
| 03/19/02 | M. Naughton | Review, revise proposed Motion to retain Ernst & Young as financial advisors and conferences with, e-mail exchanges to C. McManus re: same (.50); draft e-mail to M. Berkoff, D. Missner re: Ernst & Young retention (.20); draft e-mail to M. Berkoff re: Lazard retention (.10); T/C with S. Wolfe re: Lazard retention (.20). | 1.00 |
| 03/19/02 | C. Mcmanus | Reviewed new versions of 327(e) applications. | .70 |
| 03/19/02 | C. Mcmanus | Conference with Naughton re: E&Y application to be retained as financial consultants (.2); reviewed and revised same (.6); exchanged emails with colleagues, Skadden & E&Y re: monthly flat fee (.3). | 1.10 |
| 03/19/02 | D. Gutfeld | Several t/c's with C. Babst re: 327(e) application/affidavit (.7); revise Babst Calland application/affidavit (.8); prepare information re: conflicts searches for ord. course prof. and 327(e) affiants (.7); several t/c's with T. Howell and F. Broen re: DB 327(e) application (.6); revise DB 327(e) | 4.30 |

National Steel Corporation
Invoice # 1255025

Page 5

application/affidavit (.9); t/c
with various ord. course prof. re:
requested affidavits (.6).

03/20/02 M. Naughton Conferences with, e-mail exchanges 2.10
with D. Missner, M. Berkoff, C.
McManus re: retention of Ernst &
Young (.40); brief T/C with T.
Pohl re: Ernst & Young retention
(.10); review e-mails from M.
Chestovich, B. Choslovsky re:
Continental/Furmanite counsel
(.10); T/Cs with S. Wolfe re:
Lazard retention, Ernst & Young,
PMRW issues (.30); review, respond
to e-mails from W. Choslovsky re:
Tom Cimino (Vedder Price) as
ordinary course professional
(.10); review, revise Motion to
Retain Dewey Ballantine as Special
Counsel (.50); initial review,
revisions to Motion to Retain
Babst, as special counsel (.20);
conferences with D. Gutfeld re:
special counsel motions (.30);
review e-mail D. Gutfeld to
proposed special environmental
counsel (.10).

03/20/02 M. Naughton T/C with T. Labude (Sonnenschein; .30
representing Lazard), C. McManus
re: Lazard retention.

03/20/02 C. Mcmanus Telephone conference with Naughton 1.30
and Labuda re: Lazard retention
application (.3); reviewed U. S.
Trustee's objection to same (.3);
reviewed investment banker's
response to same in Kmart case
(.3); worked on order approving
retention of E&Y (.4).

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255025

Page 6

| | | | |
|----------|-----------------|---|------|
| 03/20/02 | C. Mcmanus | Revised application to retain E&Y as financial advisors (.3); telephone conference with F. Phillips re; same (.2); reviewed engagement letter (.3) and conference with Naughton re: same (.1). | .90 |
| 03/20/02 | D. Gutfeld | Review/revise 327(e) Retention Applications and Affidavits (.7); t/c with D. Zinn re: W&C retention application (.4); t/c with T. Howell re: DB Retention Application (.3); t/c with various ordinary course professionals re: affidavits and conflict search information (.8); conf. with M. Naughton and N. Taylor re: 327(e) applications (.3); prepare corr. to S. Wolfe re: changes to ord. course prof. exhibit (.3); t/c with J. Moran re: Dickstein Shapiro (.2); t/c with P. Bran re: 327(e) application (.3). | 3.30 |
| 03/21/02 | S. Christenholz | Office conference with Naughton regarding 327(e) applications (.20); phone conference with Attorney Zinn regarding 327(e) application (.30); phone conference with attorney Babst regarding 327(e) application (.30); reviewed faxes from Zinn and Babst regarding same (.20); edited 327(e) applications (1.00). | 2.00 |
| 03/21/02 | M. Berkoff | Review UST's objection to Lazard application; discuss same with D. Missner and M. Naughton (.80); review Interim Order in Kmart (.30); look for possible interim compromise (.50). | 1.60 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1255025

Page 7

| | | | |
|----------|-------------|--|------|
| 03/21/02 | M. Naughton | Draft Notice re: retention of PMRW, Skadden (.60); draft proposed order re: retention of PMRW (.10). | .70 |
| 03/21/02 | M. Naughton | Review UST's Objection to Lazard and fax same to T. Labuda (Sonnenschein) (.40); conferences with S. Wolfe re: Lazard retention (.20); review E&Y's engagement letter as financial advisors (.20); review, revise Motion to Retain Dewey Ballatine as Special Counsel (.30); review, revise Motion to Retain Williams Connolly as Special Counsel (.30). | 1.40 |
| 03/21/02 | M. Naughton | Review revise Motion to Retain Babst as Special Counsel (.30); review, revise motion to retain EYCF as Financial Advisors (.40); review, revise order relating to EYCF retention (.10); conferences with N. Taylor re: retention motions, finalizing same and coordinating service of same (.10); conferences with S. Christenholz re: Williams & Connelly, Babst Calland as Special Counsel (.40); conference with C. McManus re: retention of EYCF as Advisor, motion related thereto (.40). | 1.70 |
| 03/21/02 | C. Mcmanus | Reviewed F. Phillips' revisions to retention application and affidavit (.8); revised order (.2); reviewed matrix of EYCF connections (.3); brief telephone conference with Phillips re: same (.1); conference with Naughton re: application and affidavit (.4). | 1.80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255025

Page 8

| | | | |
|----------|-----------------|---|------|
| 03/22/02 | S. Christenholz | Edited application to employ Babst Calland and Williams and Connelly and exhibits thereto (.40); office conference with Naughton regarding same (.20); phone conference with Babst Calland regarding application to employ (.30). | .90 |
| 03/22/02 | M. Naughton | Draft, revise, finalize and file notice of final hearing on PMRW retention, Skadden retention and orders for same (1.00). | 1.00 |
| 03/22/02 | M. Naughton | Review, revise, finalize and file motion re: Dewey Ballantine (.10); review, revise, finalize and file motion re: Babst Calland (.20); review, revise, finalize and file motion re: Williams Connolly (.10); review, revise, finalize and file motion re: EYCF (.10); conferences with C. McManus re: EYCF retention (.20); conferences with S. Christenholz re: Williams Connolly and Babst Calland (.30); review interim order from KMart for Investment Banker retention (.10); telephone conference with Joe Brendl (Ordinary Course Professional) re: affidavit (.20). | 1.30 |
| 03/22/02 | C. Mcmanus | Prepared E&Y retention application for filing and service (.7); brief conference with Naughton re: same (.1). | .80 |
| 03/25/02 | M. Naughton | T/Cs with T. Labuda, C. McManus re: Lazard retention, reply to UST's objection (.20). | .20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255025

Page 9

| | | | |
|----------|-------------|---|------|
| 03/25/02 | C. Mcmanus | Telephone conference with Lazard attorney and Naughton re: response to U. S. trustee's objection to retention (.2); reviewed draft from same (.9). | 1.10 |
| 03/25/02 | D. Gutfeld | Teleconference with numerous OCPs re: Affidavits and retention; prepare corr. re: conflict information. | 3.40 |
| 03/26/02 | M. Naughton | Review draft reply pleading relating to retention of Lazard (.40); T/C with T. Labuda, C. McManus re: Lazard retention (.30). | .70 |
| 03/26/02 | C. Mcmanus | Reviewed cases cited in Lazard's response in support of motion to retain (1.4); telephone conference with attorney for Lazard and Naughton re: same (.3). | 1.70 |
| 03/26/02 | D. Gutfeld | Conference with various OCP re: affidavits and conflict information; review affidavits and update checklist. | 2.20 |
| 03/27/02 | M. Berkoff | Review US Trustee's Objection to Lazard Retention. | .40 |
| 03/27/02 | M. Naughton | Work on (review, revise) proposed Response to Objection to Retention of Lazard and forward same to client (.70); e-mail exchange with D. Gutfeld re: ordinary course professionals (.10); e-mail memo to T. Labuda, D. Missner, C. McManus re: hearing next week, committee's objection, no overlap between Ernst & Young/Lazard (.10). | .90 |
| 03/27/02 | M. Naughton | T/C with T. Labuda re: hearing next week, strategy (.10). | .10 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255025

Page 10

| | | | |
|----------|-------------|---|------|
| 03/27/02 | D. Missner | Review Lazard objections; conference with Naughton re same | .30 |
| 03/27/02 | C. Mcmanus | Prepared Lazard response for filing and service (.6); reviewed Committee's objection to same (.3). | .90 |
| 03/27/02 | C. Mcmanus | Exchanged emails with Naughton and Lazard attorney re: strategy for hearing on Lazard application. | .20 |
| 03/27/02 | D. Gutfeld | Conferences with various OCPs re: affidavit and conflict information; place follow-up calls for missing affidavits. | 1.70 |
| 03/28/02 | M. Naughton | Review e-mails from T. Pohl, D. Missner re: Lazard hearing, forward same to D. Missner, M. Berkoff (.20); review Committee's objection to Lazard's retention (.30); T/Cs (4) with T. Labuda (Lazard) re: strategy related to Tuesday's hearing and e-mail exchange re: same (.60); e-mails, memo to D. Missner, T. Pohl re: Lazard (.20). | 1.30 |
| 03/28/02 | D. Missner | Review Lazard materials; telephone conferences with Pohl, Naughton and U.S. Trustee and Committee re same and review E&Y motion | 1.20 |
| 03/28/02 | D. Gutfeld | Conference with various OCPs re: affidavits and conflict information. | 1.20 |
| 03/29/02 | M. Naughton | Review e-mail exchange as to ordinary course professionals (.10); review e-mail exchange as to Lazard retention (.10). | .20 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1255025

Page 11

| | | | |
|-------------|------------|---|-------------|
| 03/29/02 | D. Missner | Telephone conferences and correspondence re Lazard application with Lazard's counsel, U.S. Trustee and Pohl; review Sonderby's decision | .80 |
| Total Hours | | | 76.30 |
| Total Fees | | | \$20,329.50 |

TIMEKEEPER SUMMARY

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| D. Missner | Partner | 2.30 | 485.00 | 1,115.50 |
| M. Berkoff | Partner | 2.30 | 395.00 | 908.50 |
| M. Naughton | Partner | 14.70 | 385.00 | 5,659.50 |
| C. Mcmanus | Associate | 13.60 | 265.00 | 3,604.00 |
| S. Christenholz | Associate | 2.90 | 255.00 | 739.50 |
| D. Gutfeld | Associate | 40.50 | 205.00 | 8,302.50 |
| TOTALS | | 76.30 | | 20,329.50 |

| | |
|------------------------------|--------------------|
| Total Fees and Disbursements | \$20,329.50 |
| Total Matter Current Balance | <u>\$20,329.50</u> |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

May 28, 2002
Invoice # 1265455

Matter Number: 306073-000028

Matter Name: Retention/Fee Matters/Objections
(Others)

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-------------|--|--------------|
| 04/01/02 | M. Naughton | Email exchange with T. Labuda regarding Lazard Retention Hearing (.1); Review Tower Perrin correspondence (.1). | .20 |
| 04/02/02 | D. Missner | Telephone conference with representatives of E&Y re order authorizing employment (.20); conference call with Steve Wolfe re judges interpretation of order (.10); prepare correspondence re proposed order (.20) | .50 |
| 04/02/02 | D. Gutfeld | Revise Order re: retention of E&Y (.5); prepare correspondence to Phillips (.2); telephone conference with various OCP re: retention and affidavits (.9). | 1.60 |
| 04/03/02 | M. Naughton | T/C with S. Wolfe re: Lazard hearing discovery (.10). | .10 |
| 04/03/02 | D. Missner | Telephone conference with representatives of E&Y re order; review order (.30); telephone conferences with U.S. Trustee and Creditors Committee counsel re retention agreement (.30); correspondence to same (.20); prepare letter to Judge Squires re proposed order (.20) | 1.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265455

Page 2

| | | | |
|----------|-----------------|--|------|
| 04/03/02 | D. Gutfeld | Prepare to file certain (41) affidavits of OCP (.3); prepare letter to OCP (.5); prepare enclosure letter re: file stamped affidavits (.3); prepare second supplement to Exhibit A to OCP Order (.7). | 1.80 |
| 04/04/02 | S. Christenholz | Phone conference with Nina regarding fee procedures (.20); reviewed fee procedures order (.20). | .40 |
| 04/04/02 | D. Gutfeld | Telephone conference with several OCP re: affidavit (1.2); update checklist (.6); prepare/revise/send enclosure letter to OCP with filed affidavit (.5); revise second supplement to Exhibit A to OCP Order (.3). | 2.60 |
| 04/05/02 | S. Christenholz | Phone conference with Ford Phillips regarding fee applications (.30). | .30 |
| 04/05/02 | D. Gutfeld | Revise/file second set of OCP affidavits; draft/amend notice of filings (with objection period) (1.1); prepare letter to Stone & Moore re: OCP Order and Submission of Affidavit (.3); conference with several OCP re: affidavits (re: decline retention) (1.7). | 3.10 |
| 04/08/02 | M. Berkoff | Teleconference from D. Zinn at Williams & Connelly re: litigation versus Spectra Industries, et al. (.40); discuss same with M. Naughton (.10). | .50 |
| 04/08/02 | M. Naughton | Review correspondence to special counsel re: retention (.10). | .10 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265455

Page 3

| | | | |
|----------|-----------------|---|------|
| 04/09/02 | S. Christenholz | Office conference with Nina regarding fee applications (.20). | .20 |
| 04/09/02 | M. Naughton | Conference with D. Gutfeld re: fee applications for ordinary course professionals and special counsel (.20). | .20 |
| 04/09/02 | D. Gutfeld | Conference with Mark P. Naughton re: fee letter to OCP and Special Counsel (.2); research re: local rules for fee petition (.9). | 1.10 |
| 04/10/02 | S. Christenholz | Office conference with Nina regarding fee application procedures (.20). | .20 |
| 04/11/02 | D. Missner | Review docket; prepare letter re E&Y retention | .30 |
| 04/11/02 | D. Gutfeld | Prepare letter to OCP re: filings of and requirements for fee petitions (1.3); telephone conference with special counsel re: filing of fee petition(.4). | 1.70 |
| 04/15/02 | D. Gutfeld | T/C with Steve Wolfe re: Hoagland Longo affidavit (.20); t/c with Marc Gaffrey re: affidavit (deficiencies) (.3) | .50 |
| 04/16/02 | S. Christenholz | Drafted fax to Ford Phillips (.20); reviewed forms for monthly and quarterly fee applications (.50); office conference with MAB regarding same (.20). | .90 |
| 04/16/02 | D. Gutfeld | T/C with M. Shapiro re: Honigman Miller request for treatment as Special Counsel (.3); t/c with J. Moran re: same (.2); review Honigman Miller file re: decline retention as OCP (.3); t/c with J. Calton re: same (.2) | 1.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265455

Page 4

| | | | |
|----------|-----------------|--|------|
| 04/17/02 | S. Christenholz | Phone conference with Ford Phillips regarding fee application (.30). | .30 |
| 04/18/02 | M. Naughton | T/C with T. Labuda re: Lazard retention (.10). | .10 |
| 04/19/02 | D. Gutfeld | Prepare Notice of Filing for Affidavit of Vedder Price and Amended Affidavit of Hoagland Longo (.3); conf. with N. Taylor re: same (.2). | .50 |
| 04/20/02 | M. Berkoff | Review three retention applications filed by Committee. | .90 |
| 04/22/02 | S. Christenholz | Phone conference with attorney Zinn regarding fee applications (.20). | .20 |
| 04/22/02 | M. Berkoff | Teleconference from D. Zinn re: compensation procedures; office conference with S. Christenholz re: same (.20). | .20 |
| 04/24/02 | M. Berkoff | Review Skadden's first monthly statement (.20). | .20 |
| 04/24/02 | D. Gutfeld | T/C with Babst Clement re: Fee Statement (.2); T/C with Williams and Connolly re: Fee Statement (.2); Review Fee Statements of Babst and W&C (.4); corr. with N. Taylor re: Fee Statement issues for special counsel (.3). | 1.10 |
| 04/25/02 | M. Berkoff | Review fee statements received from Debtors' special counsel (.60); office conferences with N. Taylor (.80) and S. Christenholz (.30) re: filing same and Piper Rudnick's application. | 1.70 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

National Steel Corporation
 Invoice # 1265455

Page 5

| | | | |
|----------|-------------|--|------------|
| 04/26/02 | M. Berkoff | Begin preparation for May 9, 2002 hearing on Lazard retention application. | 1.30 |
| 04/28/02 | M. Naughton | Review email from D. Gutfeld re: Honigman Miller, review OCP Order and respond to D. Gutfeld (.20). | .20 |
| 04/29/02 | D. Gutfeld | T/C with Steve Wolfe re: filing of Honigman Miller affidavit (.2); t/c with T. Cimino re: filing of affidavit (.2); t/c with various supplemental OCP re: preparation of affidavit (.3); corr. to M. Chestovich re: new cases (.2); revise/update OCP list (.6). | 1.50 |
| 04/30/02 | M. Naughton | Review D. Gutfeld memorandum on two Ordinary Course Professionals' retention. | .10 |
| | Total Hours | | 26.60 |
| | Total Fees | | \$7,174.00 |

T I M E K E E P E R S U M M A R Y

| TIMEKEEPER | TITLE | HOURS | RATE | FEES |
|-----------------|-----------|-------|--------|----------|
| ----- | ----- | ----- | ----- | ----- |
| D. Missner | Partner | 1.80 | 485.00 | 873.00 |
| M. Berkoff | Partner | 4.80 | 395.00 | 1,896.00 |
| M. Naughton | Partner | 1.00 | 385.00 | 385.00 |
| S. Christenholz | Associate | 2.50 | 255.00 | 637.50 |
| D. Gutfeld | Associate | 16.50 | 205.00 | 3,382.50 |
| | | ===== | | ===== |
| TOTALS | | 26.60 | | 7,174.00 |

| | |
|------------------------------|-------------------|
| Total Fees and Disbursements | \$7,174.00 |
| Total Matter Current Balance | <u>\$7,174.00</u> |

National Steel Corporation
Invoice # 1273628

Page 89

Matter Number: 306073-000028

Matter Name: Retention/Fee Matters/Objections
(Others)

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|------------|--|--------------|
| 05/01/02 | M. Berkoff | Begin preparation for May 9 hearing on Lazard retention. | .70 |
| 05/01/02 | D. Gutfeld | Prepare Notice of Filing for affidavits of Stone, Moore and Hanna Campbell, Powell LLP (.3) ; Conference with N. Taylor re: same (.1). | .40 |
| 05/06/02 | M. Berkoff | Prepare for hearing on Lazard's retention (1.8); teleconference with Tom Labuda re: same (.20). | 2.00 |
| 05/07/02 | M. Berkoff | Prepare for hearing on Lazard retention (3.40); teleconference with S. Wolfe (.10); teleconference with T. Labuda (.10); teleconference with G. Cullen (.20); teleconference with R. Werhnyak (.10). | 3.90 |
| 05/08/02 | M. Berkoff | Prepare for evidentiary hearing on Lazard's retention including review of transcripts, cases, et al. (6.8). | 6.80 |
| 05/09/02 | M. Berkoff | Prepare for evidentiary hearing (1.20); office conference at T. Labuda's offices to prepare witnesses (1.70); attend hearing (3.20); report to M. Naughton (.20) and T. Pohl (.10). | 6.40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 90

| | | | |
|----------|-------------|--|------|
| 05/10/02 | M. Berkoff | Conference call with D. Gutfeld and F. Phillips re: Ernst & Young tax and consulting's retention (.20); follow-up office conference with D. Gutfeld re: same (.10). Also, teleconference with T. Labuda re: Judge Squires' ruling, Lazard's reaction and any hope for an order (.30); review transcript of ruling (.30); forward same (.10). | 1.00 |
| 05/10/02 | M. Naughton | E-mail exchange with B. Choslovsky re: certain professionals' pre-petition claims (.10). | .10 |
| 05/10/02 | D. Gutfeld | Conference with Judy Calton re: retention of Honigman Miller (.2); conference with M. Berkoff re: E&Y LLP retention (.1); teleconference with F. Phillips re: E&Y LLP retention; teleconference with M. Berkoff and F. Phillips re: E&Y LLP retention (.4); review engagement letter and exhibits for E&Y LLP (.8); review/prepare E&Y LLP retention motion (1.2). | 2.70 |
| 05/13/02 | D. Gutfeld | Conference with Ford Phillips re: E&Y LLP retention motion (.3); prepare E&Y LLP Retention Motion (.9); review OCP order re: fees over \$30,000 (.4); prepare fax to R. Wehrnyak re: OCP Order (.2); conference with M. Berkoff re: same (.2). | 2.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 91

| | | | |
|----------|-------------|--|------|
| 05/16/02 | D. Gutfeld | Revise E&Y LLP Retention Application (2.1); revise E&Y LLP Proposed Order (.5); review engagement letters (.4); teleconference with F. Phillips re: same (.3); prepare correspondence to M. Berkoff re: same (.1). | 3.40 |
| 05/17/02 | M. Berkoff | Office conferences with D. Gutfeld re: Ernst & Young, LLP tax and audit group retention (.20); office conference with M. Naughton re: same (.10); office conference with M. Naughton re: draft order on Lazard and May 20 court re: same (.20). | .50 |
| 05/17/02 | M. Naughton | Review, revise, draft, finalize Motion to Retain E&Y as auditors, tax professionals, etc., including conferences with D. Gutfeld re: same (.50); draft e-mail to E&Y re: dispute resolution paragraph in retention letter (.10); review proposed Lazard Order and conferences with M. Berkoff re: same (.30). | .90 |
| 05/17/02 | D. Gutfeld | Teleconference with F. Phillips re: E&Y LLP application (.2); teleconference with F. Phillips and D. Kalfen re: revisions to application and Affidavit (.3); prepare correspondence to M. Berkoff re: Application (.2); revise Application (.4); teleconference with M. Naughton re: Application and Affidavit (.2); conference with N. Taylor re: exhibits (.2); teleconference | 2.20 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 92

with F. Phillips re:filed
Application and arbitration issues
(.2); teleconference with D.
Kalfen re: May 28, 2002 hearing
prepare notice for OCP supplement
(.2); prepare correspondence to M.
Romance re: OCP retention and
Affidavit (.3).

| | | | |
|----------|---------------|--|------|
| 05/21/02 | M. Naughton | T/C with D. Kalfen re: retention of Ernst & Young (.10). | .10 |
| 05/22/02 | N. Taylor | Email fee information to R. Werhnyak and K. Simon (.20). | .20 |
| 05/22/02 | D. Gutfeld | Teleconference with R. Werhnyak re: payment on fee petitions (.3); prepare form "no objection" letter (.2); teleconference with D. Kalfen re: E&Y LLP retention and court appearance (.2); conference with F. Broen re: fee application; (.7); correspond with N. Taylor re: filing of fee applications (.4). | 1.80 |
| 05/23/02 | M. Naughton | T/C with, receipt of materials from D. Kalfen (Ernst & Young) re: retention (.10). | .10 |
| 05/24/02 | W. Choslovsky | Call from Katy Chiurco of Lazaro regarding preparation and presentation of fee statements; e-mail to Nina Taylor regarding same. | .20 |
| 05/27/02 | L. Laughlin | Review fee applications filed by Skadden, Arps, Babst Calland, Dewey Ballantine, Lazard Freres, Williams & Connolly, Ernst & Young, etc. and insert information in Notice of Filing of Fee | 2.00 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

National Steel Corporation
 Invoice # 1273628

Page 93

Statements (1.20); Re-calculate fees and expenses, proof and revise numbers in Notice (:80).

| | | | |
|----------|-------------|---|-------------|
| 05/28/02 | N. Taylor | Prepare fee application exhibits and charts (3.00); review and revise pro forma (1.10); coordinate filing and service of our fee application and that of special counsel and professionals (1.00); coordinate with accounting (.30); calls to and from creditors (.60). | 6.00 |
| 05/29/02 | M. Berkoff | Review fee statements filed by other professionals. | .80 |
| 05/30/02 | D. Gutfeld | Revise OCP list (.6); follow up with M. Romance re: OCP Affidavit (.2). | .80 |
| | Total Hours | | 45.00 |
| | Total Fees | | \$13,322.00 |

T I M E K E E P E R S U M M A R Y

| TIMEKEEPER | TITLE | HOURS | RATE | FEES |
|---------------|-----------|-------|--------|-----------|
| ----- | ----- | ----- | ----- | ----- |
| M. Berkoff | Partner | 22.10 | 395.00 | 8,729.50 |
| M. Naughton | Partner | 1.20 | 385.00 | 462.00 |
| W. Choslovsky | Associate | .20 | 255.00 | 51.00 |
| D. Gutfeld | Associate | 13.30 | 205.00 | 2,726.50 |
| L. Laughlin | Paralegal | 2.00 | 165.00 | 330.00 |
| N. Taylor | Paralegal | 6.20 | 165.00 | 1,023.00 |
| | | ===== | | ===== |
| TOTALS | | 45.00 | | 13,322.00 |

Total Fees and Disbursements \$13,322.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 94

Total Matter Current Balance

\$13,322.00

Piper Rudnick

Fed ID #36-2113356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283035

Matter Number: 306073-000028

Matter Name: Retention/Fee Matters/Objections
(Others)

For Legal Services Rendered Through June 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-------------|--|--------------|
| 06/04/02 | D. Gutfeld | Prepare chart for summary of OCP retention payments pursuant to court order (2.1); review/update OCP chart (1.1). | 3.20 |
| 06/05/02 | M. Naughton | Conference with D. Gutfeld re: Pepper Hamilton Affidavit (.10). | .10 |
| 06/06/02 | D. Gutfeld | Telephone call with T. Wilczak re: OCP Affidavit (.3); prepare correspondence to T. Wilczak re: Affidavit (.3); conference with M. Naughton re: Supplemental Affidavit (.2); review Pepper Hamilton OCP file (.4). | 1.20 |
| 06/10/02 | M. Naughton | Review correspondence as to Supplemental Affidavit for Pepper Hamilton (.10). | .10 |
| 06/11/02 | D. Gutfeld | Conference with Pepper Hamilton re: Supplemental Affidavit (.3). | .30 |
| 06/12/02 | D. Gutfeld | Prepare Notice of Filing for Richman Green Affidavit (.2); review Affidavit (.3). | .50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283035

Page 2

| | | | |
|----------|-----------------|--|------|
| 06/14/02 | S. Christenholz | Phone conferences with Ernst & Young regarding fee applications (.40); office conference with Naughton regarding same (.20); office conference with Nina regarding same (.10). | .70 |
| 06/14/02 | M. Naughton | Conference with S. Christenholz re: fee application for E&Y Tax and audit (.10). | .10 |
| 06/14/02 | D. Gutfeld | Research re: Appraiser as professional under Section 327(a) (.7); voicemail for M. Berkoff re: same (.1). | .80 |
| 06/17/02 | D. Gutfeld | Teleconference with Sean Byrne re: Supplemental Pepper Hamilton Affidavit (.3); conference with M. Berkoff re: retention of MB Valuation (.3); review MB Valuation engagement letter (.3). | .90 |
| 06/18/02 | N. Taylor | Conferences with K. Simon regarding notice for fee applications (.20); send same to K. Simon (.10); review docket to determine if any objections to fee applications were filed (.30). | .60 |
| 06/19/02 | N. Taylor | Draft email to B. McDonough and R. Werhnyak regarding fees and expenses for professionals (.60); conference with MAB regarding same (.20); calls to and from Ernst & Young regarding fee application (.40); conferences with MAB regarding same (.20). | 1.40 |
| 06/19/02 | D. Gutfeld | Prepare fax correspondence to R. Werhnyak re: Supplemental Pepper Hamilton Affidavit and 120 day OCP report. | .40 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283035

Page 3

| | | | |
|----------|------------|---|------|
| 06/20/02 | M. Berkoff | Office conferences with N. Taylor re: monthly submissions (.30); teleconference with D. Zinn re: May monthly submissions (.10); office conference with W. Choslovsky re: working on May monthly submissions (.30). Also, teleconferences with Dean Gramlich re: fee procedures (.20); review Ernst & Young application (.30). | 1.20 |
| 06/20/02 | N. Taylor | Emails to and from Ernst & Young regarding fee application (.20); review Ernst & Young application (.20). | .40 |
| 06/21/02 | M. Berkoff | Review William & Connelly fee statement (.20); review Ernst & Young's fee statement (.20). | .40 |
| 06/21/02 | N. Taylor | Email fee application service list to D. Gramlich (.20); review and assemble Ernst & Young fee application (.30); coordinate revisions to prebills (.20); conferences with WC (.10); draft third monthly submission (.30); begin to draft notice of filing (.20). | 1.30 |
| 06/24/02 | D. Gutfeld | Conference with A. Bealmear re: Retention Application (.3); conference with M. Berkoff re: Retention Issues (.3); prepare correspondence to MBV re: Affidavit (.3); teleconference with MB re: information needed for retention application (.4); prepare retention application (1.4); research re: 26(b)(4) discovery (.4); conference with M. Fenton re: protective order (.3). | 3.40 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283035

Page 4

| | | | |
|----------|-------------|---|------|
| 06/25/02 | N. Taylor | Review Lazard fee application (.30); call to B. Foley regarding fees (.20); call from K. Simon regarding Skadden fee application (.20); coordinate filing and service of professionals fee applications (1.60). | 2.30 |
| 06/26/02 | M. Berkoff | Office conference with M. Naughton re: MB valuation (.30); office conference with D. Missner re: same (.10). | .40 |
| 06/26/02 | M. Naughton | Conferences with D. Gutfeld re: retention of MB Valuation (.10); work on retention of MB Valuation (.20). | .30 |
| 06/26/02 | N. Taylor | Assemble filed fee applications (.50). | .50 |
| 06/26/02 | D. Gutfeld | Conference with D. Missner re: MB Valuation Retention Application (.2); conference with M. Naughton re: MB Valuation retention (.3); review documents prepared by MB Valuation (.7); prepare application/affidavit (1.6); correspondence with M. Chestovich re: retention of Eastman & Smith as OCP (.4). | 3.20 |
| 06/27/02 | M. Fenton | Begin review and analysis of Kaye Scholer fees for March, April and May to determine whether to object (2.20). | 2.20 |
| 06/27/02 | M. Naughton | Conference with N. Taylor and review/execute Notice re: ordinary course professionals (.10); Conferences with D. Gutfeld, work on MB valuations retention as consulting expert (1.30). | 1.40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
 Invoice # 1283035

Page 5

| | | | |
|-------------|-------------|--|------------|
| 06/27/02 | D. Gutfeld | Prepare 5th Supplement to OCP list (.5); prepare Notice of Filing (.2); prepare correspondence to Eastman & Smith re: retention as OCP and Affidavit (.3); conference with M. Naughton re: MB Valuation (.4); conference with D. Neff re: Rule 26(b)(4) protection from discovery (.2); research re: 327(a) and Rule 26(b)(4) (.4); revise MB Valuation Retention Application/Affidavit (1.7). | 3.70 |
| 06/28/02 | M. Fenton | Continued review of monthly fee statements of Kaye Scholer (2.50). | 2.50 |
| 06/28/02 | M. Naughton | Work on retention of MB Valuation (.20). | .20 |
| 06/28/02 | D. Gutfeld | Conference with M. Naughton re: MB Valuation retention application (.2); revise application (1.1). | 1.30 |
| Total Hours | | | 35.00 |
| Total Fees | | | \$8,478.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| M. Berkoff | Partner | 2.00 | 395.00 | 790.00 |
| M. Naughton | Partner | 2.20 | 385.00 | 847.00 |
| M. Fenton | Of Counsel | 4.70 | 365.00 | 1,715.50 |
| S. Christenholz | Associate | .70 | 255.00 | 178.50 |
| D. Gutfeld | Associate | 18.90 | 205.00 | 3,874.50 |
| N. Taylor | Paralegal | 6.50 | 165.00 | 1,072.50 |
| TOTALS | | 35.00 | | 8,478.00 |

Total Fees and Disbursements \$8,478.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283035

Page 6

Total Matter Current Balance

\$8,478.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

August 23, 2002
Invoice # 1293361

Matter Number: 306073-000028

**Matter Name: Retention/Fee Matters/Objections
(Others)**

For Legal Services Rendered Through July 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|---|--------------|
| 07/01/02 | S. Christenholz | Office conference with Nina Taylor regarding Ernst & Young application (.20). | .20 |
| 07/01/02 | M. Fenton | Finalize review of fees for Kaye Scholer firm for March, April and May (.80); review administrative order regarding fees to learn procedure for objections (.20). | 1.00 |
| 07/01/02 | N. Taylor | Conference with SJC (.20); revise notice of filing of fee applications (.50); revise chart of fee applications (.50). | 1.20 |
| 07/01/02 | D. Gutfeld | Conference with R. Werhnyak re: Pepper Hamilton Affidavit and 120 day update re: payment of OCP (.5); review Order Authorizing Retention of OCP re: 120 update (.2); revise OCP chart for R. Werhnyak (.6); teleconference with R. Thomas re: Supplemental Affidavit (.3); conference with M. Naughton re: MB Valuation Application (.2); teleconference with K. Miner re: Affidavit for MB Valuation (.2); revise Application and Affidavit (1.3). | 3.20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293361

Page 2

| | | | |
|----------|-------------|--|------|
| 07/02/02 | D. Gutfeld | Teleconference with K. Milan re: revisions to affidavit (.2); teleconference with M. Naughton and K. Milan re: revised Application/Affidavit (.2); conference with M. Naughton re: revisions to Application/Affidavit and MB conflicts check (.3); revise Application/ Affidavit (.7); prepare correspondence to K. Milan at MB Valuation (.2); teleconference with S. Byrne re: payment of invoice and Supplemental Pepper Hamilton Affidavit (.2); teleconference with R. Wernhyak re: OCP chart (.2); revise OCP chart for NSC accounts payable (.8). | 2.80 |
| 07/03/02 | M. Naughton | Draft, revise MB Valuations Retention, revised engagement letter (.90). | .90 |
| 07/03/02 | D. Gutfeld | Teleconference with K. Milan re: revisions to MB Valuation Retention Application/Declaration (.4); conference with M. Naughton re: revisions to Application/Declaration (.4); revise Application/Declaration (1.8); draft Order (.4). | 2.60 |
| 07/08/02 | D. Gutfeld | Conference with N. Taylor re: OCP chart (.10); conference with M. Berkoff re: OCP chart (.2); conference with R. Wernhyak re: OCP chart (.3); revise OCP chart (1.1); review docket and court-filed affidavits (.8); conference with M. Naughton re: MB Valuation retention (.2); review MB Valuation affidavit (.2). | 2.90 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293361

Page 3

| | | | |
|----------|-------------|---|------|
| 07/09/02 | D. Gutfeld | Conference with A. Bealmear re: retention (.2); conference with M. Naughton re: same (.1); prepare Notice re: Eastman & Smith OCP affidavit (.3). | .50 |
| 07/10/02 | M. Naughton | Review, respond to e-mail from counsel for City of River Rouge re: retention of appraiser (.20). | .20 |
| 07/11/02 | M. Fenton | Draft and revise draft of memo to M. Berkoff regarding issues raised in Kaye Scholer monthly statements for March, April and May. | 2.20 |
| 07/11/02 | M. Berkoff | Teleconference from D. Gramlich re: Kaye Scholer's fees (.20); office conference with M. Fenton re: same (.10); review memo re: same (.30). | .60 |
| 07/12/02 | M. Naughton | T/C with A. Bealmear, D. Gutfeld re: retention of MB Valuation (.20). | .20 |
| 07/12/02 | D. Gutfeld | Teleconference with R. Thomas re: Pepper Hamilton Affidavit (lower hourly rates) (.2); teleconference with D. Schultz re: roll and hold (.2); correspondence with M. Berkoff re: same (.2). | .60 |
| 07/15/02 | M. Berkoff | Review M. Fenton memo. | .20 |
| 07/16/02 | M. Naughton | Memo to, conference with D. Gutfeld re: MB Valuation (.10). | .10 |
| 07/16/02 | N. Taylor | Draft email regarding fees for professionals (1.60); brief conference with MAB regarding same (.20). | 1.80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293361

Page 4

| | | | |
|----------|-------------|--|------|
| 07/17/02 | M. Berkoff | Teleconference with D. Gramlich re: Committee's fees (.20); office conferences with N. Taylor re: same and preparing charts to track professionals' fees (.30). Also, emails to/from K. Sobecki (.10). | .60 |
| 07/17/02 | M. Naughton | T/Cs with A. Bealmear, D. Gutfeld, including M. Berkoff, re: retention, status of appraisals, strategy going forward, etc. (.50). | .50 |
| 07/17/02 | N. Taylor | Email to Debtor and professionals regarding fees (.50); conferences with MAB regarding charting committees' professional fees and statement (Reed Smith, McDermott Will & Emery, Akin Gump, D'Ancona & Pflaum, Kay Scholer) (.30); calls to committee professionals regarding same (1.00). | 1.80 |
| 07/17/02 | D. Gutfeld | Conf. with M. Naughton and M. Berkoff re: MB Valuation (payment and status of work product) (.3); voice mail to A. Bealmear re: retention (.1); prepare fax to A. Bealmear enclosing retention order (.2); conf. with M. Naughton re: payment (.2); conf. with M. Berkoff re: status of OCP payment report (.2). | 1.00 |
| 07/18/02 | M. Berkoff | Teleconferences with D. Gramlich and others re: Committee's fees (.40). | .40 |
| 07/18/02 | N. Taylor | Draft chart of fees for debtors' professionals and for committees (1.00); call from N. Vanderhoop at Lazard regarding fee application (.20). | 1.20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293361

Page 5

| | | | |
|----------|-------------|--|------|
| 07/18/02 | D. Gutfeld | Prepare correspondence to R. Werhnyak re: OCP payments (.2); conf. with A. Bealmear re: retention/payment (MB Valuation) (.3); conf. with M. Naughton re: MB Valuation retention/payment (.3); review MB Valuation documents (.3) | 1.10 |
| 07/19/02 | M. Berkoff | Office conference with N. Taylor re: June fee statement and First Quarterly Fee Applications (.30); office conference with N. Taylor re: May fee statement for various professionals (.20). | .50 |
| 07/19/02 | M. Naughton | T/C with K. Sobacki re: retention of MB Valuation, status of same, payment to MB Valuation (.20). | .20 |
| 07/19/02 | N. Taylor | Call to and from Kaye Scholer regarding fees (.30); draft chart of committees' fees (2.00); review docket for applications and docket numbers (.50); emails to and from committee (.50); revise chart of debtors professionals (1.00). | 4.30 |
| 07/22/02 | M. Naughton | Conference with D. Gutfeld re: MB Valuations, including T/C with A. Bealmear re: payment of fees, etc. (.40). | .40 |
| 07/22/02 | D. Gutfeld | Teleconference with A. Bealmear re: retention/payment issues (.2); conference with M. Naughton re: same (.2). | .40 |
| 07/23/02 | M. Berkoff | Office conferences with N. Taylor. | .30 |
| 07/23/02 | M. Naughton | Conference with D. Gutfeld re: MB Valuation (.10). | .10 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293361

Page 6

| | | | |
|----------|------------|---|------|
| 07/23/02 | N. Taylor | Draft letter to Mitsubishi counsel enclosing order regarding fee applications (.30); conference with MAB regarding objection of Mitsubishi (.10); send objection to R. Werhnyak (.20); draft and revise notice (.30); revise email regarding other professionals' fees (.30); send email (.20); review responses (.30); revise charts of fees and expenses (.30). | 2.00 |
| 07/23/02 | D. Gutfeld | Conf. with C. Johnson re: MB Valuation invoice (.2); conf. with M. Naughton re: same (.2); teleconference with R. Wernhyak re: OCP report (.2); teleconference with R. Wernhyak re: OCP affidavits (Pepper Hamilton and Eli Krivosha) (.3). | .90 |
| 07/24/02 | N. Taylor | Call to A. Mostello regarding Ernst & Young regarding fee application (.20); call to N. Vanderhoop at Lazard regarding fee applicaton (.20); emails to and from Dewey Ballantine (.20). | .60 |
| 07/24/02 | D. Gutfeld | Review chart re: OCP payments (.4); prepare summary for filing with court (.7). | 1.10 |
| 07/25/02 | N. Taylor | Call to and from K. Simon regarding application (.30); calls to Ernst & Young LLP regarding fee application (.30); coordinate filing and service of fee applications for debtors' professionals (2.50); revise and send email to Debtor fee statement information regarding other professionals (.60); send email to additional parties per MAB (.30). | 4.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293361

Page 7

| | | | |
|----------|------------|---|------|
| 07/26/02 | N. Taylor | Revise fee application charts (.50). | .50 |
| 07/30/02 | N. Taylor | Obtain copies of Reed Smith and Kaye Scholer fee applications (.80); obtain order regarding fee applications (.30); send same to R. Foley (.20); emails to and from MAB, MPN and R. Foley regarding same (.30). | 1.60 |
| 07/30/02 | D. Gutfeld | Conf. with M. Naughton re: MB Valuation invoices/preparation of fee application (.3); review/revise summary of OCP payments for filing with court (.7); correspondence with M. Berkoff and M. Fischer re: E&Y LLP Section 116 Certificates work (.5); review E&Y LLP and EYCF Retention Applications (.6); conf. with M. Berkoff and M. Naughton re: same (.2). | 2.30 |
| 07/31/02 | N. Taylor | Review case dockets (.30); conference with MAB regarding other professionals' fee applications (.20); obtain Deloitte fee application (.30); obtain and update fee application service list (.20); review fee applications (.30); review service of professionals' fee applications (.50); update chart of professionals fee applications (.30). | 2.10 |
| 07/31/02 | D. Gutfeld | Correspondence with M. Fischer and M. Berkoff re: Section 116 Certificate issues (E&Y LLP) (.5); conf. with M. Fischer re: same (.2); review E&Y LLP Retention Application (.3). | 1.00 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1293361

Page 8

Total Hours

50.10

Total Fees

\$10,910.50

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| M. Berkoff | Partner | 2.60 | 395.00 | 1,027.00 |
| M. Naughton | Partner | 2.60 | 385.00 | 1,001.00 |
| M. Fenton | Of Counsel | 3.20 | 365.00 | 1,168.00 |
| S. Christenholz | Associate | .20 | 255.00 | 51.00 |
| D. Gutfeld | Associate | 20.40 | 205.00 | 4,182.00 |
| N. Taylor | Paralegal | 21.10 | 165.00 | 3,481.50 |
| | | ===== | | ===== |
| TOTALS | | 50.10 | | 10,910.50 |

Total Fees and Disbursements

\$10,910.50

Total Matter Current Balance

\$10,910.50

EXHIBIT 22

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

April 25, 2002
Invoice # 1255026

Matter Number: 306073-000029

Matter Name: Secured Claims

For Legal Services Rendered Through March 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|-------------|------------|--|--------------|
| 03/08/02 | D. Gutfeld | Conference with S/ Christenholz re: research re: creditor lien issues. | .40 |
| Total Hours | | | .40 |
| Total Fees. | | | \$82.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEE</u> |
|-------------------|--------------|--------------|-------------|------------|
| D. Gutfeld | Associate | .40 | 205.00 | 82.00 |
| TOTALS | | .40 | | 82.00 |

| | |
|------------------------------|----------------|
| Total Fees and Disbursements | \$82.00 |
| Total Matter Current Balance | <u>\$82.00</u> |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 95

Matter Number: 306073-000029

Matter Name: Secured Claims

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|-------------|------------|--|--------------|
| 05/23/02 | D. Missner | Telephone conferences with Kurt Carlson re 14M claim and motion for adequate protection; telephone conference with client re same; conference with Pohl and then with Naughton re same | .60 |
| Total Hours | | | .60 |
| Total Fees | | | \$291.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| D. Missner | Partner | .60 | 485.00 | 291.00 |
| TOTALS | | .60 | | 291.00 |

Total Fees and Disbursements \$291.00

Total Matter Current Balance \$291.00

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283036

Matter Number: 306073-000029

Matter Name: Secured Claims

For Legal Services Rendered Through June 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|--|--------------|
| 06/05/02 | S. Christenholz | Reviewed correspondence relating to Global Material Services' claim and reviewed warehouseman's lien (.90). | .90 |
| 06/08/02 | M. Fenton | Draft response to GECC motion and supplement for order compelling payment and performance of post-petition obligations. | 1.50 |
| 06/17/02 | M. Fenton | Call from J. Moran to discuss mechanics lien filed by Ziegler (.20); research miners statute in Minnesota (1.80); conference with attorney Anderson regarding facts (.10) | 2.10 |
| 06/18/02 | M. Fenton | Conference with attorney Anderson to discuss miners statute and if applicable to Ziegler (.20); travel to and from National Steel for specific purpose of meeting with client and Ziegler to discuss their alleged lien (4.00); meet with client and Ziegler to discuss alleged lien (3.00). | 7.20 |
| 06/19/02 | M. Fenton | Call from attorney Fisher for Ziegler to discuss financial status of National Pellet Co. and whether it is solvent to aid in determining lien resolution (.20). | .20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283036

Page 2

06/21/02 M. Fenton Review and analyze UCC index
(.80); review UCC's filed in
various states to make certain
creditors who requested adequate
protection filed and filing was
proper (3.50). 4.30

Total Hours 16.20

Total Fees \$5,814.00

TIMEKEEPER SUMMARY

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEs</u> |
|-------------------|--------------|--------------|-------------|-------------|
| ----- | ----- | ----- | ----- | ----- |
| M. Fenton | Of Counsel | 15.30 | 365.00 | 5,584.50 |
| S. Christenholz | Associate | .90 | 255.00 | 229.50 |
| | | ===== | | ===== |
| TOTALS | | 16.20 | | 5,814.00 |

Total Fees and Disbursements \$5,814.00

Total Matter Current Balance \$5,814.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

August 23, 2002
Invoice # 1293362

Matter Number: 306073-000029

Matter Name: Secured Claims

For Legal Services Rendered Through July 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------|---|--------------|
| 07/01/02 | M. Fenton | Call from attorney Fisher for Ziegler to determine if debtor agreed to return equipment and status of same (.20). | .20 |
| 07/02/02 | M. Fenton | Review information received from Ziegler to support their lien position (.70); research whether case law exists under 11 U.S.C. 546(g) based upon Ziegler request that debtor return equipment to them (1.90). | 2.60 |
| 07/03/02 | M. Fenton | Continued research of 11 U.S.C. 546(g) to determine if Ziegler has valid position regarding return of equipment (2.80); discuss issues with J. Moran (.20); confer with attorney Fisher for Ziegler (.30); continue review of information from Ziegler to determine if lien is valid (.70); review Schedules regarding Ziegler (.50). | 4.50 |
| 07/11/02 | M. Fenton | Confer with M. Berkoff regarding GECC and Comerica adequate protection issues (.20); review request from Comerica for payment (.10); review request from GECC for payment and respond to same (.20). | .50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293362

Page 2

| | | | |
|----------|-----------------|--|------|
| 07/12/02 | M. Fenton | Review Comerica stipulation regarding terms of adequate protection payments to reply to W. McDonough request (.20); confer with attorney Carlson regarding payment of adequate protection for July (.10); inform W. McDonough of payment due Comerica (.10); confer with A. Bealmear regarding appraisal on equipment (.20); letter to Bealmear enclosing GECC and Comerica equipment information (.30). | .90 |
| 07/12/02 | M. Naughton | E-mails to T. Pohl re: Mitsubishi/Marubeni adequate protection (.10); T/C with, e-mails to counsel for Wayne County Treasurer re: Mitsubishi/Marubeni adequate protection stipulation (.20). | .30 |
| 07/15/02 | S. Christenholz | Reviewed adequate protection motion and objection to same (.50); sent email to Naughton, Missner and Berkoff regarding River Rouge taxes and objection to adequate protection motion (.50); office conference with Naughton regarding same (.20). | 1.20 |
| 07/15/02 | M. Fenton | Confer with M. Berkoff and W. McDonough regarding payments to GECC and Comerica (.10); provide GECC and Comerica stipulations on adequate protection to W. McDonough (.10). | .20 |
| 07/15/02 | M. Naughton | Review e-mail relating to secured claim of City of River Rouge, and circulate same (.20); conferences with S. Christenholz re: same (.10); T/Cs with T. Pohl, M. Berkoff re: Mitsubishi Adequate | .50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356.

National Steel Corporation
Invoice # 1293362

Page 3

Protection (.10); e-mail to
counsel for Wayne County re:
objection to Mitsubishi Adequate
Protection(.10).

07/18/02 M. Naughton Review, respond to e-mail from .20
counsel for Wayne County re:
adequate protection issues (.20).

07/23/02 M. Naughton T/C with C. Milne (Schena Roofing .70
and Sheet Metal) re: alleged lien
claim (.20); lengthy conference
with S. Christenholz re: same,
response thereto (.30); T/C with
R. Lemmons (Weil Gotshal) re: AFCO
Financing (.20).

07/24/02 M. Fenton Review MB valuation report on .30
valuation of certain equipment and
match with Comerica and GECC list
(.20); call with M. Berkoff and W.
McDonough regarding evaluation and
strategize on adequate protection
issue (.10).

07/24/02 M. Berkoff Office conference with M. Fenton .30
and teleconference with W.
McDonough re: GECC and Comerica
collateral.

07/24/02 G. Plumb Began review of Mitsubishi and 3.80
related finance documents (4 file
boxes).

07/25/02 M. Berkoff Work on Mitsubishi/Marubeni 1.60
adequate protection issues.

07/26/02 S. Christenholz Office conference with T. Paxton .50
regarding mechanic's liens and
preparation of chart (.50).

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293362

Page 4

| | | | |
|----------|------------|--|------|
| 07/26/02 | M. Fenton | Begin preparation for adequate protection negotiations with GECC and Comerica by reviewing legal standards for same to prepare for possible hearing (2.50). | 2.50 |
| 07/26/02 | T. Paxton | Prepared a chart for mechanic liens status. | 2.20 |
| 07/26/02 | M. Berkoff | Teleconferences with S. Towbin re: Mitsubishi/Marubeni motion (.50); teleconference with T. Pohl re: same (.20). Also, office conference with G. Plumb re: Mitsubishi/Marubeni transactions and his review of documents (.30). | 1.00 |
| 07/26/02 | G. Plumb | Continued review of finance documentation for Mitsubishi/Marubeni, including review of adequate protection stipulation; conference with Berkoff. | 6.30 |
| 07/27/02 | M. Berkoff | Teleconferences with S. Towbin re: Mitsubishi/Marubeni motion and July 29 court (.50). | .50 |
| 07/27/02 | G. Plumb | Continued review of project finance/leveraged lease documents. | 5.20 |
| 07/28/02 | M. Berkoff | Teleconferences with T. Pohl (.50) and S. Towbin (.20) re: Debtor's Motion to grant adequate protection to Mitsubishi/Marubeni. Also, prepare for July 29 court (.40). | 1.10 |
| 07/28/02 | G. Plumb | Completed review of project finance/leveraged lease documents (3.5); message to Berkoff (.1). | 3.60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
 Invoice # 1293362

Page 5

| | | | |
|-------------|------------|--|-------------|
| 07/29/02 | M. Berkoff | Teleconference with S. Towbin re: his Committee meeting (.20); office conference with M. Fenton re: Comerica and GECC (.20). Also, office conference with G. Plumb re: his review Mitsubishi/Marubeni documents (.20). | .60 |
| 07/30/02 | M. Fenton | Continue research on standards for adequate protection regarding Comerica and GECC (2.50); confer with counsel for Comerica regarding payment (.10). | 2.60 |
| 07/30/02 | M. Berkoff | Prepare for conference call (.60); conference call with T. Pohl, A. Brilliant, S. Shimshak and C. Druehl re: Mitsubishi/Marubeni Adequate Protection motion and bondholders' objection thereto (.80); follow-up teleconference with T. Pohl (.10). | 1.50 |
| Total Hours | | | 45.40 |
| Total Fees | | | \$17,903.50 |

TIMEKEEPER SUMMARY

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|------------------|
| G. Plumb | Partner | 18.90 | 450.00 | 8,505.00 |
| M. Berkoff | Partner | 6.60 | 395.00 | 2,607.00 |
| M. Naughton | Partner | 1.70 | 385.00 | 654.50 |
| M. Fenton | Of Counsel | 14.30 | 365.00 | 5,219.50 |
| S. Christenholz | Associate | 1.70 | 255.00 | 433.50 |
| T. Paxton | Associate | 2.20 | 220.00 | 484.00 |
| TOTALS | | 45.40 | | 17,903.50 |

Total Fees and Disbursements \$17,903.50

EXHIBIT 23

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

April 25, 2002
Invoice # 1255027

Matter Number: 306073-000031

Matter Name: Tax Matters

For Legal Services Rendered Through March 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|---|--------------|
| 03/07/02 | S. Christenholz | Office conference with Scott Creveling regarding tax matters. | .60 |
| 03/14/02 | S. Christenholz | Phone conferences with Creveling regarding real and personal property tax issues (.70); office conference with Missner regarding same (.40). | 1.10 |
| 03/18/02 | S. Christenholz | Phone conference with Scott Creveling regarding tax issues (.40); phone conference with David Bower (of River Rouge) regarding payment of property taxes (.30). | .70 |
| 03/20/02 | S. Christenholz | Phone conference with Scott Creveling regarding tax issues (.40). | .40 |
| 03/21/02 | S. Christenholz | Office conference with Missner regarding tax issues (.30); research on tax liens (1.40). | 1.70 |
| 03/25/02 | S. Christenholz | Research regarding tax issues and open matters (1.90). | 1.90 |
| 03/28/02 | S. Christenholz | Phone conference with Werhnyak regarding tax claims and general status (.40). | .40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255027

Page 2

| | | | |
|-------------|-----------------|---|------------|
| 03/29/02 | S. Christenholz | Phone conferences with Indiana, Michigan and Minnesota counsel regarding tax issues (1.30). | 1.30 |
| 03/31/02 | S. Christenholz | Reviewed material from client regarding tax issues and created spreadsheet regarding same (2.50); drafted memo to Missner regarding tax issues (.30). | 2.80 |
| Total Hours | | | 10.90 |
| Total Fees | | | \$2,779.50 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| S. Christenholz | Associate | 10.90 | 255.00 | 2,779.50 |
| TOTALS | | 10.90 | | 2,779.50 |

| | |
|------------------------------|-------------------|
| Total Fees and Disbursements | \$2,779.50 |
| Total Matter Current Balance | <u>\$2,779.50</u> |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

May 28, 2002
Invoice # 1265456

Matter Number: 306073-000031

Matter Name: Tax Matters

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|---|--------------|
| 04/01/02 | S. Christenholz | Reviewed annotations relating to attachment of liens (.70); edited memo to Missner regarding tax issues (.70); office conference with Missner regarding same (.30); reviewed fax from Craveling regarding same (.20); phone conference with Michigan counsel regarding tax lien issues (.40); office conference with Missner regarding tax issues and water bill (.30). | 2.60 |
| 04/01/02 | D. Missner | Conference with Christenholz re real estate and personal property taxes; analyze same re pre-petition and post-petition. | .50 |
| 04/02/02 | S. Christenholz | Phone conference with Joe Ribbing regarding Granite City taxes (.40). | .40 |
| 04/10/02 | S. Christenholz | Phone conference with Creveling regarding taxes (.40). | .40 |
| 04/12/02 | S. Christenholz | Phone conference with Missner regarding status. | .10 |
| 04/13/02 | S. Christenholz | Additional research on tax claims (2.50). | 2.50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
 Invoice # 1265456

Page 2

| | | | |
|-------------|-----------------|--|------------|
| 04/15/02 | S. Christenholz | Reviewed annotations and tax materials (1.00); phone conference with Tom Nowinski regarding Michigan taxes (.40); office conference with MAB regarding tax issues and environmental issues (.20); phone conference with Scott Creveling regarding taxes (.30); phone conference with Jack Windhorse regarding Minnesota taxes (.40). | 2.30 |
| 04/17/02 | S. Christenholz | Phone conference with Herndly regarding Indiana taxes (.40); phone conferences with Werhnyak regarding Illinois Power and taxes (.80); office conference with MAB regarding tax issues (.30). | 1.50 |
| 04/30/02 | S. Christenholz | Phone conference with Sobecki regarding tax issues and conference call (.20); email to attorneys regarding same (.20). | .40 |
| Total Hours | | | 10.70 |
| Total Fees | | | \$2,843.50 |

TIMEKEEPER SUMMARY

| TIMEKEEPER | TITLE | HOURS | RATE | FEE |
|-----------------|-----------|-------|--------|----------|
| D. Missner | Partner | .50 | 485.00 | 242.50 |
| S. Christenholz | Associate | 10.20 | 255.00 | 2,601.00 |
| TOTALS | | 10.70 | | 2,843.50 |

| | |
|------------------------------|-------------------|
| Total Fees and Disbursements | \$2,843.50 |
| Total Matter Current Balance | <u>\$2,843.50</u> |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 96

Matter Number: 306073-000031

Matter Name: Tax Matters

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|---|--------------|
| 05/03/02 | S. Christenholz | Prepared material for conference call on tax issues (1.00); prepared for conference call on tax issues (.40); office conference with Missner regarding tax issues (.40); conference call regarding taxes with K. Sobecki, R. Werhnyak, S. Creveling, T. Pohl, D. Missner, and M. Berkoff and follow-up (.80); phone conferences and emails with Clarke Hill regarding tax issues (.50). | 3.10 |
| 05/03/02 | M. Berkoff | Conference call with D. Missner, S. Christenholz, K. Sobecki, R. Werhnyak, S. Creveling and T. Pohl to discuss taxes (.90); follow-up discussion with S. Christenholz and D. Missner (.40); review S. Christenholz's memo (.20). | 1.50 |
| 05/03/02 | D. Missner | Conference with Christenholz and Berkoff re preparation for conference call with Pohl and clients re 50 million in personal property and real estate tax issues and how to handle same | 1.50 |
| 05/07/02 | S. Christenholz | Phone conference with Creveling regarding taxes (.30). | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
 Invoice # 1273628

Page 97

| | | | |
|----------|--------------------|---|-------------------|
| 05/08/02 | S. Christenholz | Phone conference with Creveling regarding River Rouge taxes and motion (.30). | .30 |
| 05/09/02 | S. Christenholz | Phone conference with Scott Creveling regarding taxes (.30). | .30 |
| 05/14/02 | S. Christenholz | Reviewed email regarding Minnesota setoff for taxes and sent email regarding same (.30). | .30 |
| 05/14/02 | M. Naughton | Review e-mail from G. Pearson as to Minnesota tax matters, circulate same internally and respond to same (.20). | .20 |
| 05/17/02 | S. Christenholz | Phone conference with Becky Laskowski regarding tax issues (.20). | .20 |
| 05/24/02 | S. Christenholz | Phone conference with Creveling regarding franchise taxes (.30). | .30 |
| | Total Hours | | 8.00 |
| | Total Fees | | \$2,621.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|-----------------|
| D. Missner | Partner | 1.50 | 485.00 | 727.50 |
| M. Berkoff | Partner | 1.50 | 395.00 | 592.50 |
| M. Naughton | Partner | .20 | 385.00 | 77.00 |
| S. Christenholz | Associate | 4.80 | 255.00 | 1,224.00 |
| | | ===== | | ===== |
| TOTALS | | 8.00 | | 2,621.00 |

Total Fees and Disbursements \$2,621.00

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 98

Total Matter Current Balance

\$2,621.00

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

August 23, 2002
Invoice # 1293363

Matter Number: 306073-000031

Matter Name: Tax Matters

For Legal Services Rendered Through July 31, 2002

For National Steel Corporation

| | | <u>Hours</u> |
|----------|---|--------------|
| 07/15/02 | S. Christenholz Reviewed tax files (.40). | .40 |
| | Total Hours | .40 |
| | Total Fees | \$102.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|---------------|
| S. Christenholz | Associate | .40 | 255.00 | 102.00 |
| TOTALS | | .40 | | 102.00 |

Total Fees and Disbursements \$102.00

Total Matter Current Balance \$102.00

EXHIBIT 24

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

April 25, 2002
Invoice # 1255028

Matter Number: 306073-000032

Matter Name: U.S. Trustee Matters

For Legal Services Rendered Through March 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|-------------|------------|---|--------------|
| 03/22/02 | D. Missner | Telephone conference with Steve Wolfe re first meeting issues, bar date and Lazard application. | .40 |
| Total Hours | | | .40 |
| Total Fees | | | \$194.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| D. Missner | Partner | .40 | 485.00 | 194.00 |
| TOTALS | | .40 | | 194.00 |

| | |
|------------------------------|-----------------|
| Total Fees and Disbursements | \$194.00 |
| Total Matter Current Balance | <u>\$194.00</u> |

EXHIBIT 25

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

April 25, 2002
Invoice # 1255029

Matter Number: 306073-000033

Matter Name: Utilities

For Legal Services Rendered Through March 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|---|--------------|
| 03/06/02 | P. Martino | Calls to and from, and conferences with Christenholz regarding utility issues related to contract matters (.50). | .50 |
| 03/08/02 | W. Choslovsky | Call from Keith Wofford at Kelley Drye regarding expiration of BP Natural Gas contract and designation of BP as "utility". | .60 |
| 03/11/02 | S. Christenholz | Phone conference with John Davis regarding pending matters (.40); office conference with D. Missner regarding rejection of certain utility contracts, executory contracts, and entered orders (.30); phone conference with D. Missner and Keith Simon regarding same (.20); phone conference with D. Missner and Jack Moran regarding same (.30). | 1.20 |
| 03/11/02 | M. Naughton | E-mail to B. Choslovsky re: utility provider call, process for dealing with adequate assurance requests (.10). | .10 |
| 03/12/02 | W. Choslovsky | Memo to John Davis and Joanne Malstrom regarding BP contract; pose questions to Mr. Davis regarding BP contract (.5); calls to/from John Davis at NSC regarding BP Canada's natural gas | .80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255029

Page 2

contract and classification as utility (.3).

| | | | |
|----------|-----------------|---|------|
| 03/13/02 | W. Choslovsky | Calls to/from Keith Wofford regarding designating BP a "utility", and negotiating new contract (1.2); memorandum to John Davis and Joanne Malstrom regarding renegotiating trade terms and relaying conversation to BP lawyer, Keith Wofford (.4). | 1.60 |
| 03/13/02 | S. Christenholz | Phone conference with John Davis regarding open utility issues (.30); phone conference with Keith Simon regarding OCE and Energy USAKS (.30) | .60 |
| 03/14/02 | W. Choslovsky | E-mails to/from Joanne Malstrom and John Davis at NSC regarding natural gas; contract renegotiation with BP (.5); calls to/from Keith Wofford regarding BP's natural gas contract (.2). | .70 |
| 03/15/02 | M. Naughton | T/C with J. Patton (Portside Energy) re: prepetition claim, adequate assurance issues (.20)). | .20 |
| 03/18/02 | W. Choslovsky | Call from Keith Wofford at Kelley Drye regarding BP's pre-petition claim (.2); calls to Joanne Malstrom, NSC's natural gas purchaser, regarding BP's contract (.9); read Utilcorp Natural Gas contract forwarded by Dan Perry at NSC and summarize same (.5); Read Cinergy Natural Gas contract forwarded by Dan Perry at NSC and summarize same (.5); call and e-mail to Keith Wofford, BP's counsel, regarding rejection of gas contract and utility objection deadline (.7); calls to/from Keith | 3.30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255029

Page 3

Simon, NSC's special counsel,
rejecting research utility
contracts (.5).

| | | | |
|----------|-----------------|---|-----|
| 03/18/02 | S. Christenholz | Phone conference with Larry Rochkind regarding water bill (.40). | .40 |
| 03/19/02 | M. Naughton | Review letter from Air Products re: demand for adequate assurance, circulate same, and conference with B. Choslovsky re: same (.30). | .30 |
| 03/20/02 | W. Choslovsky | Return call to Marie Polycarte in New York regarding NSC's utility accounts; e-mail to Milan Chestovich, NSC's in-house counsel regarding same. | .40 |
| 03/20/02 | S. Christenholz | Phone conference with Bill C. regarding utility issues (.30). | .30 |
| 03/21/02 | S. Christenholz | Phone conference with Rochkind regarding water bill (.30). | .30 |
| 03/22/02 | W. Choslovsky | Call from Richard Beheler, Utilicorp's lawyer, regarding adequate assurance payments. | .30 |
| 03/22/02 | M. Naughton | Telephone conference with M. Chestovich re: Com Ed of New York (.10); telephone conferences with R. Anderson (Minnesota Power) re: Adequate Assurance Issues (.30). | .40 |
| 03/24/02 | M. Naughton | Review emails relating to Com Ed of New York from M. Chestovich, B. Choslovsky (.10); review email relating to Utilicorp's Demand for adequate assurance of performance (.10). | .20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
 Invoice # 1255029

Page 4

| | | | |
|----------|-----------------|---|-----|
| 03/25/02 | M. Naughton | Review letter from counsel for Utilicorp re: adequate assurance, forward same to client (.20); review e-mails from J. Malstrom, J. Davis re: Utilicorp (.10). | .30 |
| 03/26/02 | S. Christenholz | Reviewed file and sent email to client and Missner regarding City of River Rouge's water bill (.40). | .40 |
| 03/26/02 | M. Naughton | Receipt, review of proposed stipulation from Minnesota Power (.10). | .10 |
| 03/27/02 | M. Naughton | Review, exchange e-mails re: City of River Rouge Water Bills (.10). | .10 |
| 03/28/02 | S. Christenholz | Reviewed stipulation for Minnesota Power (.10); office conference with Missner and left message for Rochkind regarding River Rouge Water Bill (.20); phone conference with Rochkind regarding status (.30). | .60 |

| | |
|-------------|------------|
| Total Hours | 13.70 |
| Total Fees | \$3,784.50 |

T I M E K E E P E R S U M M A R Y

| TIMEKEEPER | TITLE | HOURS | RATE | FEES |
|-----------------|-----------|-------|--------|----------|
| P. Martino | Partner | .50 | 395.00 | 197.50 |
| M. Naughton | Partner | 1.70 | 385.00 | 654.50 |
| S. Christenholz | Associate | 3.80 | 255.00 | 969.00 |
| W. Choslovsky | Associate | 7.70 | 255.00 | 1,963.50 |
| TOTALS | | 13.70 | | 3,784.50 |

| | |
|------------------------------|------------|
| Total Fees and Disbursements | \$3,784.50 |
|------------------------------|------------|

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1255029

Page 5

Total Matter Current Balance

\$3,784.50

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

May 28, 2002
Invoice # 1265457

Matter Number: 306073-000033

Matter Name: Utilities

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|---|--------------|
| 04/01/02 | S. Christenholz | Phone conferences with Rochkind regarding water bill (.30); phone conference with Ron Werhnyak regarding utility motion (.30); phone conference with Kirk Sobecki regarding budget (.20). | .80 |
| 04/01/02 | M. Naughton | Conference with S. Christenholz regarding requests for extension of time to consider adequate assurance issues (.10); Review request for adequate assurance from NIPSCO (.20); Telephone conversation with R. Beheler regarding adequate assurance request (.10); Telephone conversation with R. Nied regarding NIPSCO request for adequate assurance (.10); Telephone conversation with J. Schumacher regarding Minnesota Power (.20). | .70 |
| 04/01/02 | M. Naughton | Draft letter to R. Beheler (Utilicorp) regarding adequate assurance (.20); Review Minnesota Power's Adequate Assurance Proposal (.10); Review Air Products letter regarding adequate assurance (.10); Draft letter to J. Stanley (Air Products) responding to same (.10); Draft memo to NIPSCO, utility issues | .80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265457

Page 2

generally to Steve Christenholz (.20); Draft fax cover memo to J. Schumacher, J. Malstrom regarding Air Products (.10).

| | | | |
|----------|-----------------|---|------|
| 04/02/02 | S. Christenholz | Phone conference with Rochkind regarding water bill (.20). | .20 |
| 04/02/02 | M. Naughton | Revise letter regarding adequate assurance to counsel for Utilicorp and forward same to J. Malstrom (.10); Conference with S. Christenholz regarding Air Products issue (.10); Review email from J. Malstrom regarding Utilicorp and conference with S. Christenholz regarding same (.30). | .50 |
| 04/03/02 | S. Christenholz | Phone conference with Joanne Malstrom regarding Utilicorp (.40); edited letter to Utilicorp (.60); phone conference with Schumacher regarding Illinois Power and contract rejection (.30); office conference with Deb regarding Illinois Power (.10); reviewed NIPSCO adequate assurance request (.10). | 1.50 |
| 04/03/02 | M. Berkoff | Review correspondence from numerous utility companies. | 1.30 |
| 04/03/02 | M. Naughton | Review Minnesota Power Demand for Adequate Assurance (.10). | .10 |
| 04/04/02 | S. Christenholz | Phone conference with Nancy Manno regarding telephone issues (.40); phone conferences with Ameritech and Verizon (.80); phone conference with Beheler regarding Utilicorp (.30); phone conference with Ray Nied regarding adequate assurance requests and Detroit Edison (.40); phone conference with Kirk regarding water bill and | 2.30 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1265457

Page 3

lien issues (.40).

| | | | |
|----------|-----------------|--|------|
| 04/04/02 | M. Berkoff | Review notices, letters and pleadings from various utility companies (1.10); office conference with S. Christenholz re: same (.30). | 1.40 |
| 04/05/02 | S. Christenholz | Conference call with Nied and Schumacher regarding Detroit Edison and general bankruptcy issues (1.10); reviewed fax regarding River Rouge water bill and forwarded same to client (.30). | 1.40 |
| 04/05/02 | M. Berkoff | Review letters and notices re: utilities requesting adequate assurance. | .70 |
| 04/08/02 | M. Naughton | Review demands for adequate assurance of payment (.10); review e-mails re: Minnesota Power (.10); conferences with S. Christenholz re: demands for adequate assurance of payment (.10). | .30 |
| 04/09/02 | S. Christenholz | Edited list of adequate assurance requests (.70). | .70 |
| 04/09/02 | M. Berkoff | Review requests for adequate assurance. | .60 |
| 04/10/02 | W. Choslovsky | Conference call with Ray Nied, John Schumacher and Joanne Malstrom regarding utility adequate assurance demands. | 1.10 |
| 04/10/02 | S. Christenholz | Conference call with Ray Nied, Joanne Walstrom, Jeff Schumacher and Bill Choslovsky regarding utilities (.80); phone conference with Bill Choslovsky regarding same (.30); phone conference with | 2.40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265457

Page 4

| | | | |
|----------|-----------------|---|------|
| | | Larry Rochkind regarding City of River Rouge water bill (.30); office conference with MAB regarding same and DTE letter (.40); reviewed DTE letter and drafted letter to DTE (.60). | |
| 04/10/02 | M. Berkoff | Review DTE request for adequate assurance; office conference with Steve Christenholz re: same (.20); review additional requests for adequate assurance (.40). | .60 |
| 04/10/02 | M. Naughton | Review correspondence from counsel for Illinois Power (.10); review chart of adequate assurance demands (.10); draft e-mail to R. Nied attaching list of adequate assurance demands (.10). | .30 |
| 04/11/02 | W. Choslovsky | Calls to and from Paul Knutson, Detroit Edison, regarding continuation of service (.3); research and draft letter to Paul Knutson, Detroit Edison, regarding continuation of service (1.6); calls to and from Linda Johnson, Detroit Edison, regarding her March 28 shutoff letter (.4); call from Peter Partee, Detroit Edison's outside counsel, regarding adequate assurance (.4); e-mails and calls to and from John Schumacher regarding Detroit Edison possible shutoff (.3). | 3.00 |
| 04/11/02 | S. Christenholz | Office conference with Bill Choslovsky regarding adequate assurance (.40); phone conference with Michelle regarding City of Trenton water bill (.30); edited letter to DTE (.30); office | 1.90 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265457

Page 5

conference with Bill Choslovsky regarding DTE (.40); phone conferences with Jeff Schumacher regarding Illinois Power and DTE (.50).

| | | | |
|----------|-----------------|---|------|
| 04/11/02 | M. Naughton | Conference with S. Christenholz re: DTE (Electrical Power) for Great Lakes facility (.20). | .20 |
| 04/12/02 | W. Choslovsky | Conference call with Ray Nied and JoAnne Malstrom regarding Utilicorp Corp. Natural Gas contract and other gas contracts (.7); read and summarize Utilicorp Natural Gas contract (.4). | 1.10 |
| 04/12/02 | S. Christenholz | Sent email to Creveling (.10); email to Bill Choslovsky regarding DTE and reviewed letter to DTE (.10). | .20 |
| 04/12/02 | M. Naughton | Review e-mails re: Detroit Edison (.10). | .10 |
| 04/15/02 | W. Choslovsky | Calls to and from Ray Nied regarding Utility Adequate Assurance Orders (.2); calls and e-mails to and from Keith Wofford regarding BP Canada's commodity contract (.3); call to Peter Partee, DTE's outside counsel, regarding Adequate Assurance (.2). | .70 |
| 04/15/02 | S. Christenholz | Reviewed motion of Portside Energy to be excluded from first day utility order (.30); research on Portside motion (.60). | .90 |
| 04/15/02 | M. Naughton | Review demand from Minnesota Power, and forward same to W. McDonough, R. Nied, etc. (.20); review emails re: Adequate Assurance demands (.10). | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265457

Page 6

| | | | |
|----------|-----------------|---|------|
| 04/16/02 | W. Choslovsky | Calls and e-mails to and from Rich Anderson, Minnesota Power's lawyer, regarding Adequate Assurance (.2); e-mails to and from Jeff Schumacher regarding Minnesota Power's request for Adequate Assurance (.3). | .50 |
| 04/16/02 | S. Christenholz | Research on Portside motion (1.60); phone conference with Jeff Schumacher regarding Portside Energy (.30); drafted and edited letter to Portside Energy regarding omnibus hearing dates (.50); phone conference with Jeff Patton regarding Portside (.30); phone conference with Behiler regarding Utilicorp (.20). | 2.90 |
| 04/16/02 | M. Naughton | Review e-mail from J. Schumacher re: summarizing utilities, payment terms, etc. (.10); review e-mail relating to Detroit Edison (.10); T/C with M. Leipold (Illinois Power) re: demand for deposits, response to Motion to Reject, etc. (.10); conferences with S. Christenholz, W. Choslovsky re: Illinois Power, Minnesota Power, etc. (.40). | .70 |
| 04/17/02 | W. Choslovsky | Read Minnesota Power's proposed Stipulation for Adequate Assurance (.4); e-mail to Jeff Schumacher regarding Minnesota Power's Request for Adequate Assurance (.3). | .70 |
| 04/17/02 | M. Naughton | Review Objection of Illinois Power to Motion to Reject (.40); review e-mails re: Minnesota Power (.10); review memo from E. Robertson re: Illinois Power (.10); numerous conferences with S. Christenholz | 2.80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265457

Page 7

re: strategy as to Illinois Power and Portside Energy (1.40); review letter from Illinois Power to client (.10); T/Cs with E. Robertson, S. Christenholz re: Illinois Power matter including factual background (.70).

04/17/02 M. Naughton Conference with B. Choslovsky re: Minnesota Power (.10). .10

04/18/02 W. Choslovsky Call from Rich Anderson, Minnesota Power's lawyer, regarding Adequate Assurance Demand (.3); call from Peter Partee, counsel for Detroit Edison, regarding Adequate Assurance Demand (.3). .60

04/19/02 W. Choslovsky Conference call with Ray Nied, Jeff Schumacher, Joanne Malstrom and William McDonough to review Individual Utility Adequate Request Demand (1.8); call to Peter Partee, Detroit Edison lawyer (.1); call to Rich Anderson, Minnesota Power lawyer (.1). 2.00

04/19/02 M. Naughton Conferences with S. Christenholz re: Illinois Power (.60); (initial) review of complaint against Illinois Power (.10); lengthy conference call with B. McDonough, R. Nied, J. Schumacher, J. Malstrom, B. Choslovsky re: adequate assurance issues (1.30); lengthy T/C with J. Davis, J. Schumacher, R. Nied, E. Robertson, S. Christenholz re: Illinois Power settlement, status, strategy, etc. (.90). 2.90

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265457

Page 8

| | | | |
|----------|-----------------|--|------|
| 04/20/02 | W. Choslovsky | Make chart summarizing status of Utility Adequate Assurance requests. | .80 |
| 04/20/02 | M. Berkoff | Review summary of adequate assurance requests; consideration of methodology of handling same (.40); review requests (.40). | .80 |
| 04/20/02 | M. Naughton | Review correspondence related to Union Gas (.10). | .10 |
| 04/22/02 | W. Choslovsky | Call from Peter Partee, DTE's lawyer, regarding Adequate Assurance Demand (.3); e-mails to/from Jeff Schumacher regarding DTE's Adequate Assurance Demand (.7); call from Bob Strong, NSC's utility regulatory lawyer, to discuss Michigan tariff (RAST) (.6); calls to/from Mitch Day at Praxair regarding Adequate Assurance (.2); read DET tariffs; research applicability of same in bankruptcy and discuss with Bob Strong (1.7). | 3.50 |
| 04/22/02 | S. Christenholz | Phone conference with Sobacki regarding Granite City water bill, taxes and Illinois Power (.30). | .30 |
| 04/23/02 | W. Choslovsky | Call from Mitch Day at Praxair regarding Adequate Assurance Demand (.6); e-mails to/from Bob Strong, NSC's Michigan utility lawyer regarding DTE tariff (.4); Detroit Edison: case law research regarding applicability of tariff provision requiring payment of arrearages as precondition to switching service in bankruptcy; discuss same with M. Naughton (2.7). | 3.70 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265457

Page 9

| | | | |
|----------|---------------|---|------|
| 04/23/02 | W. Choslovsky | Call from Ray Nied regarding Air Products Contract. | .30 |
| 04/24/02 | W. Choslovsky | Review payment history chart forwarded by Peter Partee, Detroit Edison's lawyer (.3); draft letter to Peter Partee, Detroit Edison's bankruptcy lawyer, regarding deposit request (1.1); e-mail to Bill McDonough, Ray Nied and Jeff Schumacher regarding DTE's deposit request (.2); draft letter to Mitch Day, business manager at Praxair regarding adequate assurance demand (.7); e-mail to NSC personnel regarding Utilicorp Modified Adequate Assurance Demand (.3). | 2.60 |
| 04/24/02 | W. Choslovsky | Calls to/from Richard Beheler, Utilicorp's lawyer, regarding Adequate Assurance Demand (.4); e-mail to Micky Chestovich regarding Shannahan Crane Construction Project (.2); e-mails to/from J. Malstrom (.4); | 1.00 |
| 04/24/02 | M. Berkoff | Office conferences with S. Christenholz and M. Naughton re: Illinois Power (.60); office conference with W. Choslovsky re: DTE; review e-mails re: same (.30). | .90 |
| 04/24/02 | M. Naughton | Review, respond to emails from B. Choslovky, R. Nied related to Praxair (.10); review email from E. Robertson re: Illinois Power settlement (.10); review emails related to Illinois Power Stipulation (.20); review emails related to Detroit Edison (.10); review proposed settlement offer relating to Illinois Power (.20); conferences with William Choslovsky re: Detroit Edison's | 2.30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265457

Page 10

Demand for Adequate Assurance (.30); telephone conferences with M. Leipold (Illinois Power) re: retroactivity stipulation, other matters (.50); conferences with S. Christenholz re: Illinois Power matter, including Adversary and Motions for Preliminary Injunction (.50); telephone conference with K. Sobecki and S. Christenholz re: Illinois Power matters, status and strategy (.30).

04/24/02 M. Naughton Review correspondence from W. Choslovsky to Detroit Edison related to adequate assurance (.10).

04/24/02 D. Fein Conference call with S. Christenholz and C. Townsend regarding Illinois Power's Rider PPO and Dispute; reviewed Rider PPO; telephone conference with C. Townsend regarding Dispute. .80

04/25/02 W. Choslovsky Call from Peter Partee, DE's bankruptcy lawyer, regarding Adequate Assurance Demand and issue whether tariff requires payment of debt before switching; send detailed status e-mail to NSC officers regarding same (1.2); e-mails to/from Joanne Malstrom regarding Nipsco account balances and Adequate Assurance (.4); calls and e-mails to/from Bob Strong, NSC's utility lawyer, regarding switching carriers and supremacy clause issue (.2). 1.80

04/25/02 W. Choslovsky Conference call with Ray Nied, Jeff Schumacher and Joanne Malstrom regarding DTE, Minn, Power and Utilicorp (.6) .60

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265457

Page 11

| | | | |
|----------|-----------------|--|-------------|
| 04/25/02 | S. Christenholz | Phone conference with attorney Strong regarding utility issues (.30). | .30 |
| 04/26/02 | W. Choslovsky | Call and e-mails to/from Chris Anderson at Minn.Power regarding stipulation for adequate assurance and status e-mail to Ray Nied regarding same (1.2); calls to/from Joanne Malstrom regarding UtiliCorp contract renegotiation (.3). | 1.50 |
| 04/27/02 | M. Naughton | Review emails related to Utilicons (.10); review correspondence for Detroit Edison (.10). | .20 |
| 04/29/02 | W. Choslovsky | Review revised Adequate Assurance Stipulation sent by Rich Anderson, BP's lawyer (.4); e-mail to Ray Nied and Jeff Schumacher regarding MP Adequate Assurance Stipulation (.2); e-mails to/from Rich Anderson, MP's lawyer, regarding edits to Stipulation (.4). | 1.00 |
| 04/30/02 | W. Choslovsky | E-mails to/from John Davis, Ray Nied and Jeff Schumacher regarding MP adequate assurance stipulation. | .60 |
| | Total Hours | | 62.50 |
| | Total Fees | | \$18,480.50 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| M. Berkoff | Partner | 6.30 | 395.00 | 2,488.50 |
| M. Naughton | Partner | 12.50 | 385.00 | 4,812.50 |
| D. Fein | Associate | .80 | 300.00 | 240.00 |
| S. Christenholz | Associate | 15.80 | 255.00 | 4,029.00 |
| W. Choslovsky | Associate | 27.10 | 255.00 | 6,910.50 |

Piper Rudnick

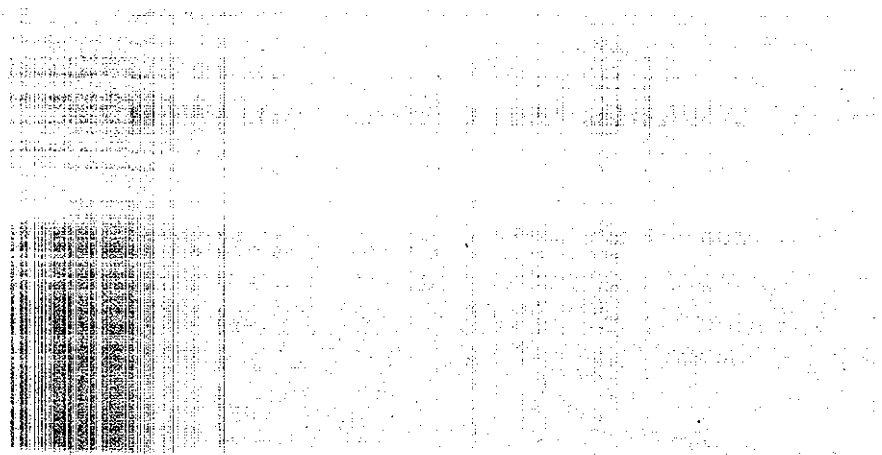
203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265457

Page 12

| | | |
|------------------------------|-------|--------------------|
| TOTALS | ===== | ===== |
| | 62.50 | 18,480.50 |
| Total Fees and Disbursements | | \$18,480.50 |
| Total Matter Current Balance | | <u>\$18,480.50</u> |



Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 99

Matter Number: 306073-000033

Matter Name: Utilities

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|--|--------------|
| 05/01/02 | W. Choslovsky | Review revised Minnesota Power Adequate Assurance Stipulation sent by Rich Anderson, Minnesota Power's lawyer; call Rich Anderson to discuss and finalize; e-mail to client contacts regarding same. | .60 |
| 05/01/02 | W. Choslovsky | E-mails to and from Ray Nied regarding contesting DTE's refusal to switch service providers absent payment of prepetition debt. | .40 |
| 05/01/02 | S. Christenholz | Reviewed Portside file (.40); office conference with Naughton regarding Portside (.30). | .70 |
| 05/01/02 | M. Berkoff | Office conferences with M. Naughton and S. Christenholz re: Illinois Power, DTE and Portside (1.20); review pleadings (.60). | 1.80 |
| 05/01/02 | M. Naughton | Conference with S. Christenholz re: Illinois Power matters (.20); review email from E. Robertson re: Illinois Power Discovery (.10); review emails from/to B. Choslovsky re: Praxair (.10); review emails from B. Choslovsky re: Minnesota Power (.10); review emails relating to Detroit Edison and conference with B. Choslovsky re: same (.20). | .70 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 100

| | | | |
|----------|-----------------|---|------|
| 05/02/02 | W. Choslovsky | Calls to and from Joanne Malstrom regarding new contract with CMS-MST and Utilicorp (.7); read CMS-MST contract and riders sent by Joanne Malstrom (.3); call from Ray Nied and Jeff Schumacher regarding DTE and switching providers; e-mail regarding same (.4). | 1.40 |
| 05/02/02 | S. Christenholz | Drafted response to Portside's motion (3.40); phone conference with Schumacher regarding Portside (.30); phone conference with Schumacher regarding Illinois Power (.30); additional phone conferences with Schumacher regarding Illinois Power and Portside (.40); phone conference with Werhnyak regarding same (.30); office conferences with Naughton regarding same (.60); email to Patton regarding Portside (.30); phone conference with John Davis regarding Illinois Power (.50); additional research for Portside brief (1.30). | 7.40 |
| 05/02/02 | M. Berkoff | Office conferences with S. Christenholz (.40) and M. Naughton (.20) re: Portside Energy; review emails (.50). | 1.10 |
| 05/02/02 | M. Naughton | Telephone conference with M. Leipold re: Illinois Power (.10); telephone conference with J. Davis, S. Christenholz re: utility issues for Portside Energy, Praxair, Air Products, Cinergy, etc. (50). | .60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 101

| | | | |
|----------|-----------------|---|------|
| 05/02/02 | D. Gutfeld | Conference with S. Christenholz re: rejection of utility motion under Section 365 and Section 366 (.3); research re: same (1.1). | 1.40 |
| 05/03/02 | S. Christenholz | Additional research for Portside and substantial editing of brief (4.30); office conferences with Naughton regarding Portside and Illinois Power (.50); sent email to Schumacher regarding deposition in Illinois Power matter (.20); emails regarding Portside and Illinois Power (.40). | 5.40 |
| 05/03/02 | M. Naughton | T/C with Bob Fishman (City of River Rouge) re: adequate assurance/payment of pre-petition debt (.20); T/C with J. Patton (Portside Energy) re: Motion as to Utility Procedures Order (.20); conference with S. Christenholz re: Illinois Power discovery, strategy, hearing (.30); Portside strategy (.10) and River Rouge facts and strategy (.20); review various e-mails re: Illinois Power (.20); initial review of research on demands for adequate assurance under UCC 2-609 (.30). | 1.50 |
| 05/03/02 | M. Naughton | Review e-mail exchange between J. Malstrom and B. Choslovsky relating to Utilicorp, Aquila (.10); review, revise response to Portside's Motion (.70); conferences with S. Christenholz re: response to Portside (.30); conference with B. Choslovsky re: Minnesota Power Stipulation and revise same (.10); T/Cs with M. Leipold (Illinois Power) re: discovery, settlement proposals | 1.40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 102

(.20).

| | | | |
|----------|-----------------|--|-------|
| 05/03/02 | D. Gutfeld | Continue research re: rejection of Utility contract under Sections 365 and 366 (.9); prepare correspondence to S. Christenholz re: same (.2). | 1.10 |
| 05/05/02 | W. Choslovsky | Detroit Edison: Tariff research. | 1.70 |
| 05/05/02 | S. Christenholz | Phone conference with Naughton regarding Illinois Power discovery (.40); reviewed documents and file for Illinois Power discovery (1.60). | 2.00 |
| 05/05/02 | M. Naughton | Review information/e-mails relating to discovery with Illinois Power (.40). | .40 |
| 05/06/02 | W. Choslovsky | E-mails and calls to and from Peter Partee, DTE's lawyer, regarding adequate assurance stipulation; e-mails to client contacts regarding same (.6); Minnesota Power: E-mails to and from Richard Anderson regarding adequate assurance stipulation (.3). | .90 |
| 05/06/02 | S. Christenholz | Sent email to client regarding status and forwarding copy of the discovery requests for Illinois Power (.30); drafted, edited, and served interrogatories, requests for production, and requests for admissions to Illinois Power (8.70); numerous phone calls and emails with Naughton, J. Schumacher, E. Robertson, and E. Fitzhenry regarding same (1.00); office conferences with Naughton | 10.90 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 103

regarding same (.50); phone conferences with counsel for Illinois Power regarding same (.40).

| | | | |
|----------|-----------------|--|------|
| 05/06/02 | M. Naughton | Conferences with S. Christenholz re: Illinois Power litigation/discovery (1.70); review proposed interrogatories, requests for production, and requests to admit for Illinois Power (.90); review e-mail relating to Detroit Edison (.10); review e-mails relating to Illinois Power (.10); T/C with J. Schumacher, S. Christenholz re: Illinois Power matter (.40). | 3.20 |
| 05/06/02 | M. Naughton | T/Cs with M. Leipold re: Illinois Power hearing, discovery (.20). | .20 |
| 05/07/02 | W. Choslovsky | Read MP "Rider for Expedited Billing Procedures Large Power Class" sent by Richard Anderson and summarize same. | .20 |
| 05/07/02 | S. Christenholz | Sent email to Naughton regarding Portside (.20); sent email to Naughton regarding River Rouge Water Bill (.20); phone conference with Nied regarding River Rouge's Motion to Vacate Utilities Order (.30); phone conferences with Leipold regarding discovery issues and status of Illinois Power dispute (.40); phone conferences with Schumacher regarding discovery responses and deposition for Illinois Power (.70); office conferences with Naughton and phone conferences with client | 3.90 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 104

regarding trial and discovery for Illinois Power (.90); office conferences with Naughton regarding River Rouge's motion (.50); reviewed River Rouge's motion and River Rouge file (.70).

| | | | |
|----------|-----------------|---|-------|
| 05/07/02 | M. Naughton | E-mail exchange re: Portside Energy (.10); conferences with S. Christenholz re: Illinois Power discovery (.40); work on Illinois Power discovery and analyze issue of discoverability of certain matters (.30). | .80 |
| 05/08/02 | W. Choslovsky | Praxair: E-mails to and from Mitch Day and client contacts regarding adequate assurance request; research regarding same; review National Steel Corporation's Praxair payment history; call from Ray Nied regarding Praxair's status at "utility". | .70 |
| 05/08/02 | S. Christenholz | Reviewed discovery documents for Illinois Power dispute (3.00); prepared responses to discovery for Illinois Power (2.90); office conference with Naughton regarding discovery issues for Illinois Power and phone conferences with Illinois Power's attorneys and client regarding same (.70); phone conference with Nied regarding River Rouge Water Bill and office conference with Naughton regarding same (.20); phone conference with Nied and Geist regarding River Rouge (.60); phone conference with Naughton regarding River Rouge and Illinois Power (.20); office conference with J. Schumacher | 11.30 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 105

regarding document production and
answers to interrogatories (3.70).

| | | | |
|----------|---------------|--|------|
| 05/08/02 | M. Naughton | Review e-mail re: Bob Stephens for Illinois Power Matter (.10); conferences with J. Schumacher, S. Christenholz re: Illinois Power Discovery (1.00); conferences with S. Christenholz, D. Gutfeld re: research issue as to discoverability of R. Stephens (.20); conferences with S. Christenholz re: River Rouge matter (.20); T/C with S. Christenholz, client re: River Rouge issues (.10). | 1.60 |
| 05/08/02 | M. Naughton | T/Cs with Bob Fishman re: City of River Rouge issues (.20); T/Cs with M. Leipold re: discovery responses, hearing next week (.40); conference with J. Schumacher, S. Christenholz re: Portside Energy (.10). | .70 |
| 05/08/02 | D. Gutfeld | Conference with M. Naughton and S. Christenholz re: Rule 26(b)(4)(B) research (.2); case law research re: analysis under Rule 26(b)(4)(B) (2.2); prepare summary re: research (.9); conference with S. Christenholz and J. Schumacher re: discovery production (.7). | 4.00 |
| 05/09/02 | W. Choslovsky | Call from Ray Nied regarding Praxair payment history (.2); Detroit Edison: review and revise draft adequate assurance stipulation sent by Peter Partee; calls to and from Peter Partee; | 3.10 |

National Steel Corporation
Invoice # 1273628

Page 106

e-mails to and from client contacts regarding revisions (1.2); read River Rouge Motion for adequate Assurance and research Section 366 regarding same (1.7).

| | | | |
|----------|-----------------|---|-------|
| 05/09/02 | S. Christenholz | Substantial editing of interrogatory answers for Illinois Power (3.90); office conferences with Naughton regarding Illinois Power (.60); office conference with Naughton regarding River Rouge (.20); phone conferences with Kirk Sobecki regarding Illinois Power, River Rouge and Schaeffer Stevedoring (.50); phone conference with Leipold regarding discovery issues (.50); phone conference with Schumacher regarding discovery and deposition for Illinois Power (.30); phone conference with Bob Fishman regarding River Rouge motion (.50); conference call with Naughton and Fishman regarding same (.40); drafted letter to Illinois Power's attorneys regarding discovery (.40); emails with Kommers regarding deposition for Illinois Power dispute (.40); phone conferences with Schumacher regarding same (.50); drafted long email to Naughton regarding open issues and strategy for River Rouge motion (.90); phone conferences with Debtors' counsel, Schumacher and counsel for Stephens regarding protective order (1.20). | 10.30 |
|----------|-----------------|---|-------|

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 107

| | | | |
|----------|-------------|---|------|
| 05/09/02 | M. Berkoff | Office conferences with M. Naughton (.30) and S. Christenholz (.30) re: status of Illinois Power and River Rouge. | .60 |
| 05/09/02 | M. Naughton | Work on City of River Rouge matter, including review of Motion and memorandum, etc. (.50); e-mail to clients, J. Sobecki and J. Davis, re: City of River Rouge (.30); work on Illinois Power discovery, including conferences with S. Christenholz, review answers to document requests and answers to interrogatories, etc. (1.00); T/Cs with K. Sobecki, J. Davis, S. Christenholz re: City of River Rouge (.50); draft letter to M. Leipold re: discovery, document production (.20); T/Cs with M. Leipold re: Illinois Power discovery (.10); T/Cs with J. Patton re: Portside Energy, NIPSCO (.10); T/C with B. Fishman re: City of River Rouge (.30). | 3.00 |
| 05/09/02 | M. Naughton | Review letter from E. Geekie on Portside Energy (.10); T/C with J. Schumacher, S. Christenholz re: discovery from Illinois Power, deposition schedule (.10); T/C with S. Christenholz, T. Kumerz re: deposition schedule (.10). | .30 |
| 05/09/02 | C. Townsend | Telephone conversation with S. Christenholz; Voicemail from/to S. Christenholz; Conversation with D. Fein regarding status | .50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 108

| | | | |
|----------|-----------------|---|------|
| 05/09/02 | D. Gutfeld | Conference with S. Christenholz and M. Naughton re: Rule 26(b)(4)(B) (.2); conference with S. Christenholz re: trial preparation (.3). | .50 |
| 05/10/02 | W. Choslovsky | Edit and file Objection to Cinergy's Motion for Adequate Assurance; review and discuss changes to Objection with Mark Naughton (1.7); e-mail to Bill McDonough seeking approval for Detroit Edison stipulation (.2). | 1.90 |
| 05/10/02 | S. Christenholz | Phone conferences and office conferences with client and Naughton regarding River Rouge (.40); phone conferences and office conferences with client and Naughton regarding Illinois Power (.60); drafted and edited protective order (2.00); forwarded protective order to client and Illinois Power (.30); phone conferences with Kommers regarding discovery and motions to compel and continue trial (.90); reviewed motions to compel and continue trial (.50); phone conferences and emails regarding Illinois Power and River Rouge conference call with client (.50); phone conferences and emails regarding conference call with River Rouge (.40); conference call with J. Davis, R. Nied, J. Schumacher and E. Robertson regarding Illinois Power and River Rouge (1.00); conference call with Fishman, Rochkind, Scher and Naughton regarding River Rouge (.90). | 7.50 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273628

Page 109

| | | | |
|----------|-------------|--|------|
| 05/10/02 | M. Naughton | Work on River Rouge matter, including review of pleadings and conferences with B. Choslovsky re: response to same (.30); review e-mail from S. Christenholz and fax from D. Tooth re: open payable items on River Rouge (.10); draft lengthy correspondence to counsel for city of River Rouge (.60); review, respond to various e-mail from counsel for City of River Rouge (.30); T/Cs with Bob Fishman, Larry Rochkind re: City of River Rouge matters (.40); initial review of document production, interrogatories from City of River Rouge and correspondence to clients re: same (.20); conferences with S. Christenholz re: City of River Rouge (.20); conferences with S. Christenholz re: Illinois Power trial (.40); review draft Illinois Power settlement offer (.20); review draft of proposed stipulation on River Rouge (.30). | 3.00 |
| 05/10/02 | M. Naughton | Lengthy conference call with J. Davis, J. Schumacher, R. Nied, E. Robertson, E. Fitzhenry, S. Christenholz re: Illinois Power matter, including trial preparation and settlement alternatives (.80); conference calls with J. Davis, R. Nied re: City of River Rouge matters, proposed stipulation (.20); lengthy conference call with L. Rochkind, A. Schler, B. Fishman, S. Christenholz re: City of River Rouge matter, negotiating proposed stipulation (1.00); T/C with J. | 2.60 |

National Steel Corporation
Invoice # 1273628

Page 110

Davis, S. Christenholz re:
Illinois Power, City of River
Rouge (.40); T/C with M. Leipold,
T. Kommers, S. Christenholz re:
Illinois Power including Motion to
Continue Trial Date, settlement
prospects and discovery (.20).

| | | | |
|----------|-----------------|--|------|
| 05/11/02 | M. Berkoff | Review numerous emails, pleadings and correspondence re: Illinois Power, River Rouge and Cinergy disputes. | 1.60 |
| 05/12/02 | W. Choslovsky | Praxair: Read and summarize parties' contract (63 pages); detailed e-mail to Ray Nied regarding designation of Praxair as a "utility". Call to Mitch Day, Praxair Business Manger; conference with Mark Naughton to discuss same (2.2); discuss draft Detroit Edison Adequate Assurance Stipulation with Mark Naughton and Mark Berkoff (.3). | 2.50 |
| 05/12/02 | S. Christenholz | Further review of motions filed by Illinois Power (.40). | .40 |
| 05/12/02 | M. Naughton | Review Illinois Power motions re: continuing hearing, demanding adequate assurance (.30); conferences with S. Christenholz re: same (.30); review letter setting forth settlement proposal from J. Davis to F. Starbody (.10); e-mails to J. Schumacher, J. Davis, S. Christenholz re: Motions filed by Illinois Power (.20); review revised River Rouge stipulation and draft e-mail to clients re: same (.60). | 1.50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 111

| | | | |
|----------|-----------------|--|------|
| 05/13/02 | W. Choslovsky | Detroit Edison: Call to Peter Partee to discuss draft adequate assurance stipulation (.2); Praxair: call to Mitch Day regarding post petition adequate assurance and designation as a "utility" (.4). | .60 |
| 05/13/02 | S. Christenholz | Phone conferences and emails with John Davis, Mark Leipold, J. Schumacher, M. Naughton, E. Robertson regarding Illinois Power settlement and discovery (2.90); phone conferences with Patton and Davis regarding Illinois Power settlement and discovery (.90); office conferences with Naughton regarding Portside Energy, River Rouge, and Illinois Power (.50); substantial editing of stipulation for River Rouge (.60); emails to and from clint regarding Illinois settlement letter (.50); emails with Naughton regarding Portside (.20). | 5.60 |
| 05/13/02 | M. Naughton | Review, respond to e-mails from John Davis, S. Christenholz re: Illinois Power (.10); review e-mails relating to Detroit Edison (.10); review proposed Detroit Edison stipulation(.20); conferences with S. Christenholz re: City of River Rouge (.40); numerous T/Cs with B. Fishman re: City of River Rouge (.80); review, respond to e-mails re: City of River Rouge (.20). | 1.80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 112

| | | | |
|----------|-----------------|--|------|
| 05/13/02 | M. Naughton | T/Cs with J. Davis, S. Christenholz re: City of River Rouge (.20); T/Cs with J. Davis, S. Christenholz re: Illinois Power (.30); T/Cs with J.. Davis, S. Christenholz re: Portside (.20); T/Cs B. Hyman, M. Leipold re: Illinois Power discovery, settlement (.30); review revised proposed agreement with City of River Rouge (.20); review proposed settlement letter to Illinois Power (.20). | 1.40 |
| 05/13/02 | D. Gutfeld | Research re: "reasonable time" requirement of Rule 9024 (.9); conference with S. Christenholz re: same (.2). | 1.10 |
| 05/14/02 | W. Choslovsky | Conference call with Ray Nied and John Davis regarding designation of Praxair as a "utility" and reconciling Praxair post petition bills. | .50 |
| 05/14/02 | S. Christenholz | Office conference with Naughton regarding omnibus hearing (.30); phone conferences with Schumacher, Davis, Robertson and Leipold regarding Illinois Power (.90); phone conference with Sobecki regarding Illinois Power and open issues (.40); office conference with Naughton regarding hearing results and strategy (.30); emails regarding IPC settlement (.30). | 2.20 |
| 05/14/02 | M. Naughton | Work on River Rouge Stipulation, including conferences with B. Fishman and review of same (.90); draft e-mail to clients re: City of River Rouge and review e-mails from A. Schlehr re: same (.30); | 1.40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 113

| | | | |
|----------|---------------|--|------|
| | | review, respond to e-mail as to Illinois Power (.10); review e-mail as to Detroit Edison (.10). | |
| 05/14/02 | M. Naughton | Draft e-mail as to Committee's comments on Illinois Power (.10); conferences with S. Christenholz on Illinois Power (.10). | .20 |
| 05/15/02 | W. Choslovsky | Redraft and edit Detroit Edison's draft adequate assurance stipulation; e-mails and calls to and from client contacts regarding same; calls and e-mails to and from Peter Partee, Detroit Edison's lawyer, regarding same. | 1.80 |
| 05/15/02 | M. Naughton | Review, respond to e-mail from J. Schumacher re: Illinois Power (.10); review e-mail from B. Choslovsky to P. Partee re: Detroit Edison adequate protection and revised stipulation (.10); review, respond to e-mail from L. Rochkind re: River Rouge (.10). | .30 |
| 05/16/02 | W. Choslovsky | Praxair: Calls to and from Mitch Day regarding post-petition payments; e-mails to client contacts regarding same (.4); AT&T: Read Adequate Protection Notice sent by M. Chestovich and e-mail to M. Chestovich regarding handling of same (.3); review draft "Base Contract" and confirmation sent by Joanne Malstrom; edit same and respond back to J. Malstrom (.8). | 1.50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 114

| | | | |
|----------|-----------------|--|------|
| 05/16/02 | S. Christenholz | Phone conference with Naughton regarding open issues (.40); reviewed and sent emails regarding IPC settlement and River Rouge payments (.50). | .90 |
| 05/16/02 | M. Naughton | Review/e-mail exchange with J. Schumacher re: Illinois Power (.20); conferences with S. Christenholz re: Illinois Power, City of River Rouge (.20); review e-mails relating to River Rouge payments and e-mail to L. Rochkind re: same (.20); draft letter to J. Davis enclosing City of River Rouge Stipulation (.10); review amendment to River Rouge Stipulation (.10); review letter from Illinois Power re: settlement (.20); review factual information calculating savings under Illinois Power proposed settlement and forward same to C. Springer (.20); e-mail to J. Schumacher re: Illinois Power proposal (.20). | 1.40 |
| 05/16/02 | M. Naughton | T/C with Bob Fishman re: City of Ecorse (.10); review proposed stipulation with Detroit Edison and conference with B. Choslovsky re: same (.30); e-mail relating to City of Ecorse (.10). | .50 |
| 05/17/02 | W. Choslovsky | Call from Ron Werhnyak to discuss Praxair and Portside status. | .20 |
| 05/17/02 | S. Christenholz | Emails with Naughton and Davis and checked docket regarding hearing results (.40). | .40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 115

| | | | |
|----------|-----------------|--|------|
| 05/17/02 | M. Naughton | Review e-mails from/to B. Choslovsky re: Proxair (.10); e-mail to B. Choslovsky re: NIPSCO (.10). | .20 |
| 05/18/02 | M. Berkoff | Review numerous emails re: Detroit Edison, Illinois Power and Praxair. | .60 |
| 05/20/02 | W. Choslovsky | Call from Dave Going and James Stockberger, attorneys for Riverside Refractories, regarding lift stay motion continuance until June 18 and workers compensation (.8); Detroit Edison: Tariff research to determine whether Detroit Edison's cure requirement to switch providers is permissible (2.2). | 3.00 |
| 05/20/02 | S. Christenholz | Exchanged emails with Schumacher, Robertson and Fitzhenry regarding Illinois Power settlement (.50); phone conference with John Davis regarding Illinois Power (.30) | .80 |
| 05/20/02 | M. Naughton | Review e-mails on Illinois Power settlement (.10); review e-mail re: City of Ecorse billing (.10); conference with S. Christenholz on Illinois Power status (.10). | .30 |
| 05/21/02 | W. Choslovsky | Detroit Edison draft adequate assurance stipulation; e-mails to and from Company contacts (Ray Nied, Jeff Schumacher, John Davis) regarding edits and terms (1.2). | 1.20 |
| 05/21/02 | W. Choslovsky | Detroit Water Commission: Contacted by Ray Nied regarding NSC's receipt of shutoff notice; review and reconcile water and sewage bills forwarded by Ray Nied; attempt to contact Detroit | 2.30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 116

Water officials.

| | | | |
|----------|-----------------|--|------|
| 05/21/02 | S. Christenholz | Emails regarding Illinois Power Co. settlement (.50); phone conference with Robertson regarding Illinois Power settlement and risks (.80); office conference with Naughton regarding Illinois Power (.10); phone conference with Robertson and Schumacher regarding Illinois Power (.90); sent email to the client regarding Portside settlement (.30). | 2.60 |
| 05/21/02 | M. Naughton | Review e-mails from J. Schumacher, E. Fitzhenry, S. Christenholz re: Illinois Power, and respond to same (.30); T/C with J. Franschesci, R. Nied re: City of Ecorse (.20); T/C with R. Nied re: City of Detroit threat to cut off water supply and conference with B. Choslovsky re: same (.20); conference with S. Christenholz re: Illinois Power (.10). | .80 |
| 05/22/02 | W. Choslovsky | Calls to and from Rosam George, City of Detroit Environmental Department, regarding shutoff notices (.3); Detroit Water & Sewage (DWS): Calls and e-mails to numerous DWS personnel to prevent shutoff of service; coordinate with Ray Nied and other NSC contacts to prevent shutoff (2.3); draft letter to Gary Watkins, DWS Manager, regarding shutoff of services and violation of stay (1.3). | 3.90 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 117

| | | | |
|----------|-----------------|---|-----|
| 05/22/02 | S. Christenholz | Phone conference with Schumacher regarding Illinois Power and Portside (.30). | .30 |
| 05/22/02 | M. Naughton | Review e-mails re: Illinois Power settlement (.10); review revised draft of Stipulation for Detroit Edison (.20); T/C with R. Nied re: City of Detroit Water issues (.10); conference with B. Choslovsky re: City of Detroit Water issues, Detroit Edison (.20); review faxes re: Detroit Water/Sewage bills (.10). | .70 |
| 05/22/02 | M. Naughton | Review e-mail re: City of Ecorse water bill (.10); draft letter to Bob Fishman re: same (.20); review fax of proposed language for Illinois Power settlement and e-mail to J. Schumacher, et al. re: same (.20); T/C with J. Schumacher re: Illinois Power (.10). | .60 |
| 05/22/02 | M. Naughton | Review correspondence from B. Choslovsky to City of Detroit re: threaten shut off of water (.10). | .10 |
| 05/23/02 | M. Naughton | T/C with E. Robertson, J. Schumacher re: Illinois Power settlement (.10); review memo from E. Robertson re: same (.20). | .30 |
| 05/24/02 | W. Choslovsky | Detroit Water: Calls to utility officials confirming continuation of service (.2); Detroit Electric: Calls and e-mails to and from Peter Partee, Detroit Electric's lawyer, regarding Adequate | .90 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 118

Assurance Stipulation (.5); call from Ron Werhnyak regarding tariff impediments to switching providers from Detroit Edison (.2).

| | | | |
|----------|-----------------|--|------|
| 05/24/02 | W. Choslovsky | Call to Ted Nysnowski, National Steel Corporation's outside counsel in Pittsburgh, regarding renegotiation of Air Products contract. | .10 |
| 05/24/02 | S. Christenholz | Phone conference with Naughton regarding Illinois Power and Portside (.20); sent email to Naughton regarding Portside (.20); reviewed Illinois Power emails and documents (.40); phone conference with Schumacher and Davis regarding Illinois Power settlement (.70); office conference with Naughton regarding Illinois Power (.20); phone conference with Schumacher, Robertson and Naughton regarding Illinois Power (1.00); edited grandfather language for Illinois Power and emailed to client (.50). | 3.20 |
| 05/24/02 | M. Naughton | Conferences with S. Christenholz re: Illinois Power (.20); lengthy conference call with J. Schumacher, E. Robertson, S. Christenholz re: same (.50); T/C with J. Patton re: NIPSCO (.10); conference with B. Choslovsky re: same (.10); review e-mails re: Detroit Edison (.10). | 1.00 |
| 05/25/02 | M. Berkoff | Review e-mails (.30) | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 119

| | | | |
|----------|-----------------|--|------|
| 05/28/02 | W. Choslovsky | Calls to Gary Watkins, Manager at Detroit Water & Sewage, regarding shut-off notices (.3); calls and e-mails to/from Jeff Patton, counsel for NIPSCO, regarding adequate assurance; e-mails to client contacts regarding same (.5). | .80 |
| 05/29/02 | W. Choslovsky | Call from Ray Nied regarding NIPSCO adequate assurance request (.2); call from Nancy Sosnowski at NSC regarding NIPSCO adequate assurance request (.2); calls/e-mails to/from Jeff Patton, NIPSCO's lawyer, regarding adequate assurance and letter to Mr. Patton regarding same (.8). | 1.20 |
| 05/29/02 | M. Naughton | Conference and e-mail exchange with S. Christenholz re: Illinois Power (.10). | .10 |
| 05/29/02 | M. Naughton | Review e-mails related to NIPSCO (.10); review e-mails related to Detroit Water (.10). | .20 |
| 05/30/02 | S. Christenholz | Reviewed PPO executive summary (.20). | .20 |
| 05/31/02 | W. Choslovsky | Calls to/from Stanley DeYoung, Detroit Water & Sewage lawyer, regarding shut-off notices and administrative expense claim; draft confirmation letter regarding same. | .80 |
| 05/31/02 | W. Choslovsky | Calls/e-mails to client contacts and Peter Partee, DTE lawyer, regarding DTE stipulation (.4); organize June 4 client meeting; edit agenda (.3) | .70 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 120

| | | | |
|-------------|-----------------|--|-------------|
| 05/31/02 | S. Christenholz | Office conference with Naughton regarding Illinois Power and drafted email to client regarding settlement (.80); office conference with Naughton regarding Portside (.20). | 1.00 |
| 05/31/02 | M. Naughton | Conference with B. Choslovsky re: Detroit Water and Sewage (.10); review J. Schumacher memo re: Illinois Power, conference with S. Christenholz re: same and respond to same (.50); review and respond to J. Schumacher e-mail re:Portside Energy (.20). | .80 |
| 05/31/02 | M. Naughton | Review e-mail re: NIPSCO adequate assurance demand (.10). | .10 |
| Total Hours | | | 158.20 |
| Total Fees | | | \$45,222.00 |

TIMEKEEPER SUMMARY

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| M. Berkoff | Partner | 6.00 | 395.00 | 2,370.00 |
| C. Townsend | Partner | .50 | 385.00 | 192.50 |
| M. Naughton | Partner | 33.70 | 385.00 | 12,974.50 |
| S. Christenholz | Associate | 77.00 | 255.00 | 19,635.00 |
| W. Choslovsky | Associate | 32.90 | 255.00 | 8,389.50 |
| D. Gutfeld | Associate | 8.10 | 205.00 | 1,660.50 |
| TOTALS | | 158.20 | | 45,222.00 |

Total Fees and Disbursements \$45,222.00

Total Matter Current Balance \$45,222.00

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283037

Matter Number: 306073-000033

Matter Name: Utilities

For Legal Services Rendered Through June 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|---------------|--|--------------|
| 06/03/02 | W. Choslovsky | Call to Stanley DeYoung, Detroit Water & Power lawyer, regarding deposit request (0.2); call to Ted Wazalenski, NSC's outside counsel in Pittsburgh, regarding Air Products' contract renegotiation (0.5); prepare for June 4, 2002 meeting with Ray Nied and Jeff Schechter; draft and confirm internal agenda items (1.2). | 1.90 |
| 06/03/02 | M. Naughton | Review proposed agenda for Tomorrow's meeting with R. Nied, J. Schumacher, et al (.20); conference with B. Choslovsky re: meeting tomorrow with R. Nied, J. Schumacher, et al. (.40). | .60 |
| 06/04/02 | W. Choslovsky | Meeting with Mark Naughton and National Steel Corporation's executives Ray Nied and Jeff Schumacher to review status of all utility requests and develop strategic treatment of utilities on going forward basis (4.1); call from Michael Wilson, Detroit Edison's lawyer, regarding adequate assurance Stipulation (.5). | 4.60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283037

Page 2

| | | | |
|----------|-----------------|---|------|
| 06/04/02 | S. Christenholz | Prepared for meeting with client (.80); meeting with Nied, Schumacher, Naughton and Choslovsky regarding executory contract and utility matters (4.00). | 4.80 |
| 06/04/02 | M. Naughton | Prepare for, attend lengthy meeting with R. Nied, J. Schumacher, B. Choslovsky, S. Christenholz re: open utility items (4.00). | 4.00 |
| 06/05/02 | W. Choslovsky | Call from Jason Torf, NIPSCO's lawyer, regarding adequate assurance (.2); calls and e-mails to and from Stanley DeJongue regarding Detroit Water & Sewer administrative expense claim (.6). | .80 |
| 06/05/02 | S. Christenholz | Office conference with Naughton regarding Illinois Power Settlement Agreement (.20). | .20 |
| 06/05/02 | M. Naughton | Conferences with S. Christenholz re: Illinois Power settlement, documenting same (.30). | .30 |
| 06/06/02 | W. Choslovsky | Call from Michael Wilson, DTE's lawyer, regarding adequate assurance stipulation. | .20 |
| 06/06/02 | S. Christenholz | Phone conference with Schumacher regarding Portside and Illinois Power (.30); research on recoupment (1.30). | 1.60 |
| 06/07/02 | S. Christenholz | Reviewed Illinois Power settlement proposal (.30); phone conferences with Schumacher regarding same (.50); emails with Schumacher regarding same and negotiation strategy (.30). | 1.10 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283037

Page 3

| | | | |
|----------|-----------------|--|------|
| 06/10/02 | W. Choslovsky | Read and summarize Michigan statutory lien case law sent by Stan DeJongue, lawyer for Detroit Water & Sewer. | .50 |
| 06/10/02 | M. Naughton | Review e-mails as to Illinois Power and respond to S. Christenholz re: same (.20). | .20 |
| 06/11/02 | W. Choslovsky | Call from Ray Nied regarding Praxair adequate assurance request (.2); calls and e-mails to and from Peter Partee, DTE's Lawyer, regarding revisions to adequate assurance stipulation (.8). | 1.00 |
| 06/11/02 | S. Christenholz | Phone conference with Schumacher regarding Illinois Power settlement (.30); reviewed settlement and letter (.20); sent email to client regarding same (.30); reviewed emails and memo regarding same (.30) | 1.10 |
| 06/11/02 | M. Naughton | Review L. Rochkind letter re: City of River Rouge. | .10 |
| 06/12/02 | W. Choslovsky | Detroit Water & Sewage: calls/e-mails to/from Stan DeJongue; draft administrative expense stipulation (1.2); Detroit Edison: E-mails to/from Detroit Edison's lawyer, Peter Partee, and client contacts regarding revisions to adequate assurance stipulation; revise same (.7). | 1.90 |
| 06/12/02 | S. Christenholz | Office conference with Naughton regarding Illinois Power (.20). | .20 |
| 06/12/02 | M. Naughton | Review, respond to e-mail exchanges between B. Choslovsky/opposing counsel re: Detroit Edison adequate protection (.20); conference with S. | .60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283037

Page 4

Christenholz re: Illinois Power settlement (.20); conference with B. Choslovsky re: Detroit Water and Sewage Stipulation (.10); review e-mail, proposed stipulation re: Detroit Water and Sewage (.10).

| | | | |
|----------|---------------|---|------|
| 06/14/02 | W. Choslovsky | Calls to/from Jason Torf, NIPSCO lawyer, regarding adequate assurance stipulation. | .20 |
| 06/14/02 | M. Naughton | Review memorandum from E. Robertson re: Illinois Power contract assignability (.10); T/C with M. Leipold, S. Christenholz re: Illinois Power Settlement Agreement (.10); review settlement letter on Illinois Power (.10); e-mail exchange with S. Christenholz re: same (.10). | .40 |
| 06/15/02 | W. Choslovsky | Comprehensive e-mail to Peter Partee, DTE's lawyer, regarding adequate assurance stipulation and amending draft of same (.40); e-mails to/from client contacts regarding same (.10). | .50 |
| 06/17/02 | M. Naughton | Review e-mail exchange as to Detroit Edison (.10). | .10 |
| 06/18/02 | W. Choslovsky | Detroit Edison: Detailed e-mail to Peter Partee regarding finalizing adequate assurance stipulation. | .40 |
| 06/19/02 | W. Choslovsky | Draft proposed notice letter to Praxair for extending contract; e-mails to/from Ray Nied regarding same; review Praxair Midwest contract (1.6); e-mails to/from Peter Partee, Detroit Edison | 2.90 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283037

Page 5

counsel, regarding finalizing adequate assurance stipulation (.5); call from Jason Torf, NIPSCO lawyer, regarding adequate assurance stipulation; e-mails to client contacts regarding same (.8).

| | | | |
|----------|---------------|--|------|
| 06/19/02 | M. Naughton | Review e-mails relating to Detroit Edison (.10). | .10 |
| 06/19/02 | M. Naughton | Review and respond to e-mail from R. Nied re: City of River Rouge (.30); draft letter to counsel for City of River Rouge re: penalties and late fees (.10). | .40 |
| 06/20/02 | W. Choslovsky | Read K-Mart order requiring posting of utility deposits and send e-mail to client team regarding same (.6); e-mails/calls to/from Bill McDonough and their client contacts regarding NIPSCO prepayments to settle adequate assurance demands (1.1). | 1.70 |
| 06/20/02 | M. Naughton | T/C with R. Nied re: City of River Rouge (.10); draft letter to B. Fishman, L. Rochkind re: City of River Rouge Order (.10); review e-mails as to NIPSCO (.10). | .30 |
| 06/21/02 | W. Choslovsky | E-mail to Jason Torf, lawyer for NIPSCO, regarding adequate assurance agreement (.2); call from Tracy Soslowski at NSC regarding shut-off notices; letter to Ms. Soslowski regarding same (.6); review and edit Cinergy Great Lakes rejection notice; e-mails and calls to/from Joanne Malstrom and Mark Naughton regarding same (1.3); e-mails to/from Ms. Malstrom regarding | 3.20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283037

Page 6

| | | | |
|----------|---------------|---|------|
| | | K-Mart utility order and deposit requests (.3); calls and e-mails to Michael Wilson and Peter Partee, counsel for Detroit Edison, regarding adequate assurance stipulation; revise same (.8). | |
| 06/24/02 | W. Choslovsky | Draft letter to Stanley de Jongh, Detroit Water lawyer regarding administrative claim stipulation (.30); edit and execute Detroit Water stipulation (1.20); letter to client contacts regarding same (.30). | 1.80 |
| 06/24/02 | W. Choslovsky | E-mails to and from Michael Wilson, DTE's lawyer regarding DTE adequate assurance stipulation; review and edit same; e-mail to client contacts regarding same. | 1.40 |
| 06/24/02 | M. Naughton | T/C with, and e-mail exchange, J. Schumacher re: Illinois Power (.30); T/C with M. Leipold (Illinois Power) re: settlement agreement (.20); review proposed Order/Stipulation re: Detroit Edison (.30). | .80 |
| 06/25/02 | W. Choslovsky | Calls/e-mails to and from Stan DeJongue at Detroit Water regarding administrative expense stipulation (.40); e-mails to and from Michael Wilson, defendant's lawyer, regarding revisions to Adequate Assurance Stipulation (.70). | 1.10 |
| 06/26/02 | W. Choslovsky | Calls/e-mails to and from Michael Wilson, defendant's lawyer, regarding finalizing edits to Adequate Assurance Stipulation; e-mails to client contacts regarding same. | .80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356.

National Steel Corporation
Invoice # 1283037

Page 7

| | | | |
|----------|-----------------|---|------|
| 06/26/02 | S. Christenholz | Emails regarding Illinois Power settlement (.30). | .30 |
| 06/26/02 | M. Naughton | Initial review of Illinois Power draft Settlement Agreement (.30). | .30 |
| 06/27/02 | W. Choslovsky | Calls from Ray Nied to discuss providing Praxair Notice of Renewal (.4); execute and finalize Detroit Edison adequate assurance stipulation (.5); call from Jeff Schumacher regarding finalizing Detroit Edison stipulation (.2); calls/e-mails to/from Michael Wilson regarding edits to Detroit Edison adequate assurance stipulation (.8). | 1.90 |
| 06/27/02 | S. Christenholz | Phone conference with Jeff Patton regarding Portside (.50). | .50 |
| 06/28/02 | W. Choslovsky | Calls/e-mails to/from Jason Torf, NIPSCO lawyer, and Joanne Malstrom, client contact, regarding adequate assurance payments. | .40 |
| 06/28/02 | S. Christenholz | Office conferences with Naughton regarding open matters, including Illinois Power settlement agreement for Portside (.60); review Illinois Power settlement agreement (.80). | 1.40 |
| 06/28/02 | M. Naughton | Review Stipulation relating to Detroit Water and Sewage (.10); review e-mail chain on Detroit Edison (.10); Conference with S. Christenholz re: Illinois Power Settlement Agreement and Motion to Approve Same (.30); Draft proposed Agreed Order for Portside Energy (1.00). | 1.50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283037

Page 8

Total Hours 48.10
Total Fees \$13,526.50

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEs</u> |
|-------------------|--------------|--------------|-------------|-------------|
| M. Naughton | Partner | 9.70 | 385.00 | 3,734.50 |
| S. Christenholz | Associate | 11.20 | 255.00 | 2,856.00 |
| W. Choslovsky | Associate | 27.20 | 255.00 | 6,936.00 |
| | | ===== | | ===== |
| TOTALS | | 48.10 | | 13,526.50 |

Total Fees and Disbursements \$13,526.50

Total Matter Current Balance \$13,526.50

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

August 23, 2002
Invoice # 1293364

Matter Number: 306073-000033

Matter Name: Utilities

For Legal Services Rendered Through July 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|---------------|---|--------------|
| 07/01/02 | W. Choslovsky | E-mails/calls to/from Ray Nied regarding Praxair contract renewal notice; edit draft notice; call from Joanne Malstrom to discuss NIPSCO power use and adequate assurance. | .40 |
| 07/01/02 | M. Naughton | Receipt, review of final executed stipulation with Detroit Edison (.10). | .10 |
| 07/02/02 | W. Choslovsky | Call to Patrick Carey at Detroit Edison regarding \$2 million wire payment (.2); calls/e-mails to/from Michael Wilson, Detroit Edison's lawyer, regarding \$2 million wire payment (.3); call to Jeff Schumacher confirming \$2 million Detroit Edison wire payment (.2); calls to/from Jeff Schumacher regarding NIPSCO Adequate Assurance Stipulation and segregating SEQUA coding from monthly bills (.4); call from Jeff Schumacher regarding Adequate Assurance Agreement with Primary Power (.3); e-mails to/from Jason Torf, NIPSCO lawyer, regarding Adequate Assurance Agreement (.4). | 1.80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293364

Page 2

| | | | |
|----------|-----------------|--|------|
| 07/02/02 | S. Christenholz | Review Illinois Power settlement agreement and related emails and edited agreement (.60); phone conference with Schumacher regarding Illinois Power settlement (.40); phone conference with Werhnyak regarding Illinois Power settlement (.20); office conference with Naughton regarding Illinois Power settlement (.30). | 1.50 |
| 07/02/02 | M. Naughton | Review, proposed Illinois Power Settlement Agreement (.40); review e-mails related to Portside Energy (.10); T/C with M. Leipold (Illinois Power) re: settlement agreement and Motion to Approve Settlement (.10). | .60 |
| 07/03/02 | W. Choslovsky | E-mails to/from Joanne Malstrom regarding NIPSCO Adequate Assurance Stipulation (.2); e-mails to/from Jason Torf, NIPSCO's lawyer, regarding NIPSCO Adequate Assurance Stipulation (.2). | .40 |
| 07/03/02 | S. Christenholz | Office conferences with Naughton regarding Illinois Power settlement and motion to approve (.60); drafted and edited motion to approve settlement with Illinois Power (5.10); emailed same to client (.10); phone conference with Schumacher regarding same (.30); phone conference with Leipold regarding same (.30). | 6.40 |
| 07/03/02 | M. Naughton | Conferences with S. Christenholz re: Illinois Power Settlement (.60); T/C with M. Leipold re: same (.10). | .70 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293364

Page 3

| | | | |
|----------|-----------------|---|------|
| 07/08/02 | S. Christenholz | Substantial editing of proposed settlement agreement for Illinois Power and created red-line (2.60); phone conference with Davis regarding same (.10); office conference with Naughton regarding same (.10). | 2.80 |
| 07/08/02 | M. Naughton | Conference with S. Christenholz re: Illinois Power Settlement Agreement (.10); review e-mail related to NIPSCO adequate protection (.10). | .20 |
| 07/09/02 | S. Christenholz | Edited settlement agreement with Illinois Power (.60); final edits of Illinois Power settlement (.40); sent email to client regarding same (.20); phone conference with Leipold regarding settlement agreement (.20). | 1.40 |
| 07/09/02 | M. Naughton | Review draft of proposed Settlement Agreement with Illinois Power and conference with S. Christenholz re: same (.40). | .40 |
| 07/10/02 | W. Choslovsky | Calls to/from John Francheschi regarding Detroit Edison claimed set-off; case law research regarding same; draft detailed e-mail to client regarding same. | 1.40 |
| 07/10/02 | M. Naughton | T/C with M. Liepold re: Illinois Power Settlement Agreement (.10). | .10 |
| 07/11/02 | W. Choslovsky | Research utility issues relating to adequate assurance. | .80 |
| 07/11/02 | S. Christenholz | Reviewed additional comments to Illinois Power settlement agreement (.20); office conference with Naughton regarding status on open matters (.20). | .40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293364

Page 4

| | | | |
|----------|-----------------|--|------|
| 07/11/02 | M. Naughton | T/C with S. Christenholz re: status of Illinois Power (.10). | .10 |
| 07/12/02 | W. Choslovsky | Call from Jeff Schumacher to discuss NIPSCO West Burns Ditch contract (.2); call to Jason Torf, NIPSCO lawyer, regarding Order for Adequate Assurance (.1); call to Jeff Paton, NIPSCO lawyer, regarding Order for Adequate Assurance (.1). | .40 |
| 07/12/02 | S. Christenholz | Office conferences with Naughton regarding changes to Illinois Power settlement agreement (.40); edited settlement agreement (.50); emailed settlement agreement to Leipold (.20). | 1.10 |
| 07/12/02 | M. Naughton | Work on Illinois Power Settlement Agreement, including conference with S. Christenholz, T/C with E. Robertson and modifications to proposed agreement (.70). | .70 |
| 07/15/02 | W. Choslovsky | Calls to/from Joanne Malstrom regarding utility contract renewals and whether Act of Bankruptcy can serve as basis of non-renewal. | .30 |
| 07/15/02 | S. Christenholz | Emails regarding River Rouge water bills (.20); phone conferences with Ray Nied regarding same (.30); office conference with Naughton regarding Illinois Power and adequate protection motion (.30). | .80 |
| 07/15/02 | M. Naughton | Attention to Illinois Power matters, including e-mail to clients re: proposed agreement and continuance, T/C with M. Leipold re: same (.20); e-mail exchange with J. Schumacher re: Illinois | .40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293364

Page 6

| | | | |
|----------|-----------------|--|------|
| 07/24/02 | W. Choslovsky | Review, edit and summarize NIPSCO proposed adequate assurance contract; e-mails to client contacts regarding same. | 1.30 |
| 07/24/02 | S. Christenholz | Reviewed Portside tolling agreement and operating and maintenance agreement (1.30); additional recoupment research (.80); office conference with Naughton regarding Illinois Power settlement and Portside (.30); conference call with Leipold and Hyman regarding Illinois Power (.70); follow up with Naughton (.20); office conference with MAB regarding Illinois Power (.30). | 3.60 |
| 07/24/02 | M. Naughton | Lengthy T/Cs with B. Hyman, M. Leipold re: status of Illinois Power Settlement (.80). | .80 |
| 07/25/02 | W. Choslovsky | Calls/e-mails to/from Joanne Malstrom regarding NIPSCO's segregation of pre and post petition claims. | .50 |
| 07/25/02 | S. Christenholz | Reviewed cases regarding recoupment (.80). | .80 |
| 07/26/02 | W. Choslovsky | Calls to/from Jason Torf, NIPSCO's lawyer, to negotiate adequate assurance draft agreement (.6); research Joanne Malstrom's question regarding proper proration of utility claims; calls to/from Ms. Malstrom regarding same (1.1). | 1.70 |
| 07/26/02 | S. Christenholz | Emails regarding revised Illinois Power settlement (.40); phone conference with Naughton regarding same (.20). | .60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293364

Page 7

| | | | |
|----------|-----------------|--|------|
| 07/28/02 | W. Choslovsky | Utility tariff research as it relates to rejecting executory contracts. | 1.80 |
| 07/29/02 | S. Christenholz | Reviewed latest revisions of Illinois Power settlement agreement (.30); emails regarding same (.20); phone conference with Patton regarding Portside (.20). | .70 |
| 07/29/02 | M. Naughton | Conferences with S. Christenholz re: Illinois Power settlement (.20); review Illinois Power Settlement Agreement as revised (.30); review, respond to e-mail re: Portside (.10); e-mail to J. Schumacher, J. Davis re: Illinois Power settlement (.10). | .70 |
| 07/30/02 | W. Choslovsky | Utility tariff case law research. | 2.20 |
| 07/30/02 | S. Christenholz | Phone conference with Naughton regarding River Rouge and Illinois Power (.30); email to client regarding Portside stipulation (.30); phone conference with Leipold regarding IPC (.50); office conference with Naughton regarding Illinois Power (.20); conference call with Chip Babst regarding environmental fees (.70); prepared for conference call regarding Illinois Power (.20); conference call with client regarding Illinois Power settlement agreement (1.80); office conference with MAB regarding status of Illinois Power and environmental fees (.30). | 4.30 |
| 07/30/02 | M. Naughton | Arrange, prepare for conference call for Illinois Power settlement agreement, including conference with S. Christenholz, telephone conference with J. Schumacher, | 2.30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293364

Page 5

Power (.10); review e-mails re:
utility provider increasing rates
in bankruptcy (.10).

| | | | |
|----------|-----------------|---|------|
| 07/17/02 | W. Choslovsky | Review and edit adequate assurance stipulation sent by Jason Torf, NIPSCO's lawyer (.6); Detroit Edison Michigan tariff research (1.4). | 2.00 |
| 07/19/02 | S. Christenholz | Phone conference with Schumacher regarding Illinois Power and Portside (.30); office conference with Naughton regarding same (.40). | .70 |
| 07/19/02 | M. Naughton | Conference with S. Christenholz re: Illinois Power and Portside Energy (.20). | .20 |
| 07/21/02 | W. Choslovsky | Utility law research (tariff rates and requirements). | 1.60 |
| 07/22/02 | S. Christenholz | Research on recoupment (1.50); office conference with Naughton regarding Portside (.30). | 1.80 |
| 07/22/02 | M. Naughton | Conference with S. Christenholz re: Portside Energy (.10); review e-mail re: Illinois Power settlement from J. Schumacher (.10). | .20 |
| 07/23/02 | S. Christenholz | Emails regarding Illinois Power settlement (.20); phone conference with Schumacher regarding Illinois Power settlement (.30); office conference with Naughton regarding Illinois Power settlement and Portside (.30). | .80 |
| 07/23/02 | M. Naughton | Review, respond to e-mails from J. Schumacher re: Illinois Power and conference with S. Christenholz re: same (.30). | .30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293364

Page 8

e-mail exchanges, etc. (.30);
lengthy T/C with J. Davis, J.
Schumacher, E. Robertson, S.
Christenholz re: Illinois Power
settlement (1.80); review, respond
to e-mails to Portside Energy
(.20).

07/31/02 W. Choslovsky Review NIPSCO contracts (7) sent 1.70
by Jason Torf, NIPSCO lawyer;
draft letter to Jeff Schumacher
regarding same.

Total Hours 53.80

Total Fees \$14,733.00

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| M. Naughton | Partner | 7.80 | 385.00 | 3,003.00 |
| S. Christenholz | Associate | 27.70 | 255.00 | 7,063.50 |
| W. Choslovsky | Associate | 18.30 | 255.00 | 4,666.50 |
| | | ===== | | ===== |
| TOTALS | | 53.80 | | 14,733.00 |

Total Fees and Disbursements \$14,733.00

Total Matter Current Balance \$14,733.00

EXHIBIT 26

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

April 25, 2002
Invoice # 1255030

Matter Number: 306073-000034

Matter Name: Vendor Matters

For Legal Services Rendered Through March 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|---|--------------|
| 03/06/02 | M. Naughton | T/Cs with Judy Miller, Dennis Laughlin re: TriStar Steel Company Reclamation Claim, critical vendor, etc. (.20); T/C with M. Azar (Noble) re: critical vendor (.20); review e-mails from counsel for Noble re: critical vendor (.10). | .50 |
| 03/07/02 | S. Christenholz | Meetings with Keith Simon, John Davis, Steve Thomas, Roy Longstruth, Mark Springfield, etc. and meetings and telephone conferences with same and various vendors, utilities and processors regarding bankruptcy filing, executory contracts, automatic stay, adequate assurance and critical vendor issues. | 11.40 |
| 03/07/02 | M. Naughton | T/C R. Keller (AG Industries) re: status as critical vendor, assumption/assignment of contract in their chapter 11, etc. (.10); T/C J. Kennedy (counsel for various shippers) re: entry of order (.10); attend to various calls, issues with creditors seeking to be critical trade vendors (.20). | .40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255030

Page 2

| | | | |
|----------|-----------------|--|------|
| 03/07/02 | C. Mcmanus | Two telephone conferences with vendors re effects of bankruptcy filing. | .40 |
| 03/08/02 | S. Christenholz | Phone conference with Springfield regarding open processor issues, including Rollcoater (.30); phone conference with Attorney O'Neill regarding Rollcoater and adequate protection issues (.50); phone conference with Naughton regarding processor and critical vendor issues (.40); phone conference with Roy Longstruth regarding same (.30); phone conference with Cathy Huber regarding same (.60); phone conference with Gutfeld regarding lien research (.40). | 2.50 |
| 03/08/02 | M. Naughton | Draft proposed letter to submit to alleged critical trade vendors, lien claimants and shippers, and memo to R. Wehrnyak re: same (.50); T/C with J. Baddeley (Park Corp.) re: critical vendor issues (.20); T/C with B. Mead (Sloss Industries) re: same, etc. (.20); T/C with M. Azar (Noble) re: same (.10); attention to other requests for critical vendor status, including Point Energy, others (.30); review letter from counsel for Ondeo Nalco and e-mail re: same to client (.20); conference with S. Christenholz re: warehousemen's lien issues, critical vendor issues, etc. (.20). | 1.70 |
| 03/10/02 | M. Naughton | Draft, revise, finalize forms of letter for critical vendors, mechanic's lien claimants and shippers, and memo to R. Wehrnyak re: same (1.10); draft, revise, and finalize script for company on | 1.50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255030

Page 3

critical vendors (.30); review letter from Premier Coal Company re: reclamation (.10).

| | | | |
|----------|-----------------|--|------|
| 03/11/02 | S. Christenholz | Reviewed proposed stipulation from Michigan Steel (.40); phone conference with various creditors regarding status of case and critical vendor order (1.8). | 2.20 |
| 03/11/02 | M. Naughton | Review correspondence relating to AG Industries (.10). | .10 |
| 03/11/02 | D. Gutfeld | Conference with M. Berkoff re: ADS request for pre-petition payment (.40); t/c with B. Sargent re: 3/12 or 3/13 meeting (.20); review MAB notes from meeting with M. Springfield (.30). | .90 |
| 03/12/02 | S. Christenholz | Phone conference with creditor regarding reclamation claim (.40); phone conference with Minteq regarding ongoing relationship with the debtor (.40); phone conferences with Springfield regarding open matters, Rollcoater and MSC (.50). | 1.30 |
| 03/12/02 | M. Naughton | Attention to American Express suspension of cards (.10); T/C with M. Murphy (Ondeo Nalco) (.10); T/C with T. Scroggins (Metal Processors) re: status (.10); review e-mail relating to BP Canada issues (.10); T/C with R. Fellrath (Southern Urothane) (.10); review memorandum on warehousemen's liens (.10). | .60 |
| 03/12/02 | M. Naughton | T/C with M. Azar (Noble) re: status (.10). | .10 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255030

Page 4

| | | | |
|----------|-----------------|--|------|
| 03/12/02 | D. Gutfeld | Preliminary research re: possessory liens and interaction with automatic stay provisions of bankruptcy code (1.2). | 1.20 |
| 03/13/02 | M. Naughton | Receipt, review of reclamation notices (.10); e-mail memo S. Thomas re: American Express suspension (.10); T/C with J. Kennedy (vendor's counsel) re: request for critical vendor list (.10); T/C with R. Fellrath (vendor's counsel) (.10). | .40 |
| 03/13/02 | D. Gutfeld | Meeting with B. Sargent re: ADS pre-petition claims and warehouseman's lien (.4); prepare corr. to MAB re: same (.2); t/c with M. Springfield re: same (.2); prepare corr. to M. Springfield re: invoices and ADS inventory levels (.3); research re: possessory liens and automatic stay (3.2); t/c and conf. with S. Christenholz re: same (.4); prepare memo re: research (.6). | 5.30 |
| 03/14/02 | S. Christenholz | Phone conferences with client regarding scrap delivery (.40); phone conference with Missner regarding same (.20); reviewed caselaw relating to lien issues (1.10); phone conference with Attorney Hindelang regarding status (.30); phone conference with Attorney Hinrichs (for Wright Industrial) regarding bankruptcy filing (.30); phone conference with Mike Lesha (H&P Technologies) regarding bankruptcy filing (.30); phone conference with O'Neill (Rollcoater) regarding lien issues (.30). | 2.90 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1255030

Page 5

| | | | |
|----------|-----------------|--|------|
| 03/14/02 | M. Naughton | Review e-mails relating to BP Canada (.30); T/C with R. Fellrath re: status (.10). | .40 |
| 03/14/02 | D. Gutfeld | Prepare corr. to B. Sargent re: request for critical vendor status and meeting between M. Springfield and B. Jacobs. | .50 |
| 03/15/02 | S. Christenholz | Phone conference with Attorney Wolfe regarding Michigan Steel issues (.40); reviewed stipulation from Michigan Steel (.20). | .60 |
| 03/15/02 | M. Naughton | T/Cs with K. Simon re: issues with energy supplier and review letters re: same (.30); conference with S. Christenholz re: same (.10); T/C with D. Furr (counsel MEGlobal Inc.) re: status (.20); T/C with R. Fellrath (Southern Eurothane) re: status (.10). | .70 |
| 03/17/02 | M. Naughton | Review correspondence from counsel to Energy USA-TPC Corp. re rejection of contract and circulate same to D. Missner, M. Berkoff (.20); review request to be added as critical vendor from ME Global (.10). | .30 |
| 03/18/02 | S. Christenholz | Phone conferences with Mark Springfield regarding processor and critical vendor issues (.60); phone conference with Marjo Christenson regarding filing (.30); phone conference with Mike Lesha regarding filing (.30); phone conference with Jack Moran regarding open issues (.40); phone conference with Springfield regarding Rollcoater (.30). | 1.90 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356 .

National Steel Corporation
Invoice # 1255030

Page 6

| | | | |
|----------|-----------------|---|------|
| 03/18/02 | M. Naughton | Review, exchange e-mail with W. Choslovsky re: BP Canada requests for critical vendor status (.10); review letter from Southern Urothane Packing requesting critical vendor status, and forward same to S. Thomas (.10); T/C with Veronica deMarco (Max Vac) re: industrial vacuum unit and requested payment of prepetition claim (.20). | .40 |
| 03/18/02 | M. Naughton | Review correspondence from counsel for Annett Holdings, Maverick Systems, CRST Flatbed and Combined Transport re: pre-petition claims and request for payment under shippers' order, and forward same to client (.40); review e-mail correspondence from counsel for ME global and forward same to client (.20). | .60 |
| 03/19/02 | S. Christenholz | Office conference with Berkoff regarding processor issues (.40). | .40 |
| 03/19/02 | M. Naughton | Review, respond to e-mail from W. Choslovsky to K. Wofford re: BP Canada (.10); review reclamation demands (.10); T/C with counsel for Continental Fabricators re: request for critical vendor status (.20). | .40 |
| 03/20/02 | S. Christenholz | Phone conference with Mark Springfield regarding Rollcoater (.20); reviewed emails regarding Michigan Steel (.20); phone conference with Mark Springfield regarding same (.20); email to Mark Springfield regarding same (.20); research on Section 553 for Michigan Steel claim and lien issues (2.50); phone conferences | 7.10 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255030

Page 7

with Kaup and T. Pohl regarding processor and executory contract issues (.50); phone conference with Cathy Huber regarding MSC and Wayne Industries (.50); phone conference with Keith Simon regarding open issues (.30); phone conference with John Davis regarding Safety Today (.30); phone conferences with Mark Springfield regarding Rollcoater and open issues (.40); phone conference with Dick Kuzma of Wayne Industries regarding warehouse liens (.30); phone conferences with Judy O'Neill re Rollcoater (1.00); phone conferences with Larry McClatchey regarding Safety Today (.50).

| | | | |
|----------|-----------------|---|------|
| 03/20/02 | M. Naughton | Review e-mail from ME Global, forward same to client and respond to same (.10). | .10 |
| 03/21/02 | S. Christenholz | Phone conference with Steve Hamilton regarding MSC (.30); phone conference with MAB regarding critical vendor issues (.20); phone conference with Springfield regarding MSC and Rollcoater (.30); office conference with MAB regarding critical vendor issues and MSC and Rollcoater (.20); phone conference with Kirk Sobecki regarding same (.30); phone conference with Vik Singh regarding Rollcoater (.30); office conference with Naughton regarding Michigan Steel claims and general setoff issues (.30); phone conference with attorney Wolfe regarding Michigan Steel setoff (.30). | 2.20 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1255030

Page 8

| | | | |
|----------|-----------------|---|------|
| 03/21/02 | M. Naughton | Review proposed stipulation re: set off from Michigan Steel (.10); conference with S. Christenholz re: set off issue for Michigan Steel, set off issues generally/procedure for same (.30). | .40 |
| 03/22/02 | S. Christenholz | Reviewed open vendor issues (.30); phone conferences with counsel for MSC regarding lien claims and critical vendor issues (.80); phone conferences with Springfield regarding same and Rollcoater (.50); office conference with Naughton regarding MSC (.20); phone conference with Vik Singh regarding Rollcoater (.30); phone conference with Kirk Sobecki regarding open issues and MSC and office conference with Naughton regarding same (.50). | 2.60 |
| 03/22/02 | M. Naughton | Conferences with S. Christenholz, K. Sobecki, M. Springfield re: Material Science Corp.'s Asserted Lien (.90); telephone conference with S. Cohen (Material Science Corp.) (.20); review correspondence from Counsel for Arnett Holdings, et al. and forward same to J. Davis (.10); review, respond to, forward to client email from ME Global (.10). | 1.30 |
| 03/24/02 | M. Naughton | Draft email to S. Thomas, J. Davis re: critical vendors (.10); review emails between B. Choslovsky, J. Malstrom re: BP Canada contract (.10). | .20 |
| 03/25/02 | S. Christenholz | Phone conferences with Vik Singh regarding Rollcoater (.60); emails with Singh regarding same (.30); phone conference with Keith Shapiro regarding status (.30); | 4.40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255030

Page 9

phone conferences with Frank Smith regarding Windsor Tunnel and Ruan lease (.70); phone conference with Kirk Sobecki regarding same and sale of building (.40); phone conference with Ed Whitman and Lloyd Dohrman regarding D.A. Stuart and Michigan Electric (.40); phone conferences with Jim Fredette regarding Windsor tunnel credit terms (1.00); phone conference with Mark Springfield regarding MSC and Rollcoater (.30); reviewed numerous faxes and emails regarding pending matters (.40).

| | | | |
|----------|-----------------|---|------|
| 03/25/02 | M. Naughton | T/C/voicemail messages from Mark Springfield re: Material Science Corp. (.10); review e-mail from MAX VAC re: critical vendor status (.10). | .20 |
| 03/25/02 | M. Naughton | T/C with Mark Springfield, S. Christenholz re: Material Science Corp. (.20). | .20 |
| 03/26/02 | S. Christenholz | Phone conferences with attorneys for Rollcoater, Vik Singh, Keith Simon and Eric Kaup regarding agreement for release of goods (including conference call (3.70); office conference with Missner regarding same (.20); phone conference with Fredette regarding Windsor Tunnel (.30); phone conferences with Kirk regarding Rollcoater and Windsor Tunnel (.50); reviewed revised Michigan Steel stipulation (.30); drafted email to client regarding same (.30); office conference with Naughton regarding Rollcoater letter agreement and reviewed same (.40); extensive review and edits | 8.60 |

National Steel Corporation
Invoice # 1255030

Page 10

of Rollcoater agreement and phone conferences with Singh and O'Neill and Dragech regarding same (2.90).

03/26/02 M. Naughton Review e-mails on Rollcoater and respond to S. Christenholz re: same (.10); conferences with S. Christenholz re: Rollcoater (.30); T/C with K. Sobecki, S. Christenholz re: Rollcoater (.20); T/C with B. Fishman re: set off issues (.10); review, revise proposed stipulation for Rollcoater (.30). 1.00

03/27/02 S. Christenholz Phone conferences with Vik Singh and attorneys for Rollcoater regarding final agreement and execution of same (1.00); reviewed final agreement with V. Singh (.60); sent emails to Rollcoater's attorneys and client regarding final agreement (.40); reviewed email from Springfield regarding Michigan Steel issues and drafted email to Springfield regarding same (.30); review fax and phone conference with Wolfe regarding Michigan Steel (.40); research regarding 362 (1.40); phone conference with Naughton regarding National Materials and MSC (.10); phone conferences with Lloyd Meyer and phone conference with Kurt Finke regarding Gallo leasing (.40); phone conference with Springfield regarding Natural Materials and MSC (.40); phone conference with Frank Smith regarding Windsor Tunnel (.30); phone conference with Franceschi regarding sub-contractors' lien perfections (.30); phone conference with Dick Kuzma regarding warehouseman's lien 7.00

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255030

Page 11

claim (.40); office conference with Naughton regarding Natural Materials, Inc. LC (.60); office conference with Naughton regarding open matters (.10); phone conference with Jim Fredette regarding Windsor Tunnel (.30).

| | | | |
|----------|-----------------|---|------|
| 03/27/02 | M. Naughton | Review e-mail re: ME Global and respond to same (.10); conference call with B. Fishman, A. Gwen, S. Christenholz re: National Material Set Off Issues (.30); review e-mails as to Rollcoater Issues (.10); conferences with S. Christenholz re: Rollcoater, Material Science, etc. (.10). | .60 |
| 03/27/02 | M. Naughton | Review correspondence from Great Lakes Peterbilt re: pre-petition debt (.10). | .10 |
| 03/28/02 | S. Christenholz | Review open vendor files (.40); phone conference with Kirk regarding open issues and Windsor Tunnel (.30); Phone conferences with Fredette at Windsor Tunnel (.40); reviewed letter and documents from Kuzma (Wayne Ind.) (.40); phone conference with Huber regarding Wayne Ind., Ohio Pickling and MNP (.50); phone conference with Vella from Ohio Pickling (.40). | 2.40 |
| 03/28/02 | M. Naughton | Draft e-mail to J. Davis re: Peterbilt (.10); T/C with J. Davis re: critical vendor status (.20); e-mail to M. Springfield re: Annett Holdings, Combined Transport, Maverick and CRST, review response thereto (.20). | .50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
 Invoice # 1255030

Page 12

| | | | |
|-------------|-----------------|--|-------------|
| 03/29/02 | S. Christenholz | Phone conference with Kleinman regarding status (.20); reviewed transcribed messages (.20); phone conference with Safety Today regarding termination of contract and retrieval of inventory (.30); phone conference with D. Gutfeld regarding open issues (.20). | .90 |
| 03/29/02 | M. Naughton | T/C with K. Todd (Pyro) re: critical vendor issues (.10); review e-mail re: same, forward same to client (.10). | .20 |
| Total Hours | | | 79.60 |
| Total Fees | | | \$21,584.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|------------------------------|--------------|--------------|-------------|--------------------|
| M. Naughton | Partner | 12.90 | 385.00 | 4,966.50 |
| C. Mcmanus | Associate | .40 | 265.00 | 106.00 |
| S. Christenholz | Associate | 58.40 | 255.00 | 14,892.00 |
| D. Gutfeld | Associate | 7.90 | 205.00 | 1,619.50 |
| TOTALS | | 79.60 | | 21,584.00 |
| Total Fees and Disbursements | | | | \$21,584.00 |
| Total Matter Current Balance | | | | <u>\$21,584.00</u> |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

May 28, 2002
Invoice # 1265458

Matter Number: 306073-000034

Matter Name: Vendor Matters

For Legal Services Rendered Through April 30, 2002

For National Steel Corporation

| | | <u>Hours</u> |
|----------|---|--------------|
| 04/01/02 | S. Christenholz Reviewed email from Fredette and forwarded same to Smith (.10); phone conferences with Larry McClatchey of Safety Today (.40); phone conference with Franceschi regarding Safety Today (.30); phone conference with Fredette regarding Windsor Tunnel (.20); phone conferences with Frank Smith regarding Windsor Tunnel and Detroit Lime (.30). | 1.30 |
| 04/02/02 | S. Christenholz Phone conference with Frank Smith regarding Windsor Tunnel (.20); phone conference with Mike Rhoda and Ron Wehrnyak regarding Air Products and Praxair (.40); phone conference with Ray Nied and Mike Rhoda regarding Air Products and Praxair (.50); phone conference with Ted W. regarding filing (.40); phone conference with Eric Kaup regarding Air Products (.20); phone conference with Francechi regarding open issues (.40); phone conference with Ray Nied regarding Air Products (.20); phone conference with Cray Wolfe regarding Michigan Steel setoff (.10); office conference with MAB and conference calls with K. Sobecki and Mitsui regarding | 5.70 |

National Steel Corporation
Invoice # 1265458

Page 2

setoff issues (.70); phone conferences with MAB, and Mitsui's counsel regarding setoff (.50); office conference with Naughton regarding open issues (.60); research on post-petition setoff issues (1.50).

04/02/02 M. Naughton Review, respond to email D. Furr regarding critical vendor status and other questions (.10). .10

04/03/02 S. Christenholz Phone conference with Cuzma regarding Wayne Industries (.40); phone conference with Ray Nied regarding Air Products (.30); reviewed email and edited same from Danzis regarding Mitsui and phone conference with MAB regarding same (.50); phone conference with Sobacki regarding agreement with Mitsui (.30); phone conference with Danzis regarding same (.40); phone conference with Wysocki regarding Metalloid (.30); office conference with MAB regarding Mitsui (.20); drafted email to Mitsui (.60); additional research on setoff issues (1.00); phone conference with Doseck of Ryerson Tull regarding credit terms (.30); phone conference with Veronica Demanco of DeMarco Max Vac (.30). 4.00

04/04/02 S. Christenholz Reviewed faxes (.30); phone conference with Franceschi regarding open matters (.30); drafted and edited settlement letters for the Detroit-Windsor Tunnel issue and the Gallo Leasing matter (1.10); sent email to client regarding same (.30); reviewed open matters (.30). 2.30

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265458

Page 3

| | | | |
|----------|-----------------|---|------|
| 04/05/02 | S. Christenholz | Phone conference with Dosek regarding filing (.30); phone conference with Frank Smith regarding open issues (.40); phone conference with Fredette regarding payment terms (.20). | .90 |
| 04/08/02 | M. Naughton | Review numerous e-mails re: ME Global Request for Critical Vendor Status, and reply to same (.50); review fax from counsel for Continental Fabricator Requesting Critical Vendor Status and forward same to client (.10). | .60 |
| 04/09/02 | S. Christenholz | Phone conference with John Davis regarding Safety Today and open matters (.30); phone conference with Franceschi regarding Safety Today and roofing contract (.40); phone conference with Burns regarding Ryerson Tull (.30); phone conference with Larry Cox regarding same (.20). | 1.20 |
| 04/09/02 | C. Mcmanus | Exchanged emails with Sitrick re: critical vendor treatment. | .20 |
| 04/10/02 | S. Christenholz | Phone conference with Margaret Steere of Air Products (.40); phone conference with Jim Fredette regarding Windsor Tunnel (.20); phone conference with Sobecki regarding Detroit Windsor Tunnel, Wayne Industries and River Rouge water bill (.30). | .90 |
| 04/11/02 | S. Christenholz | Reviewed letter from attorneys for National Materials and sent email to M. Naughton regarding same (.30); phone conferences with Frank Smith regarding Windsor Tunnel and Ruan Leasing (.40). | .70 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265458

Page 4

| | | | |
|----------|-----------------|--|------|
| 04/12/02 | W. Choslovsky | Call from John Francheschi, NSC's in-house counsel in Michigan, regarding demanding receipt of parts out for repair. | .30 |
| 04/12/02 | S. Christenholz | Reviewed correspondence relating to Detroit-Windsor Tunnel (.20). | .20 |
| 04/15/02 | S. Christenholz | Phone conference with Blakemore regarding Schaffer Stevedoring (.30). | .30 |
| 04/15/02 | M. Naughton | Review fax from counsel for National Material, email from S. Christenholz re: same, and draft memo to client (J. Davis, J. Moran) re: same (.20); conference with S. Christenholz re: roofing issue (.10). | .30 |
| 04/15/02 | D. Gutfeld | T/C with Mark Springfield re: ADS issues (.4); t/c with Steve Christenholz re: lien issues and critical vendor issues (.3); review information provided from ADS re: warehouseman's lien (.4) | 1.10 |
| 04/16/02 | S. Christenholz | Phone conference with Yancey regarding Port of Memphis lien (.40); reviewed Edwards Oil's lien claim (.30); phone conference with Windhorse regarding same and faxed lien (.40). | 1.10 |
| 04/17/02 | M. Naughton | Review, respond to e-mail from J. Moran on set off issue with National Materials (.10). | .10 |
| 04/18/02 | S. Christenholz | Phone conference with Michigan Steel regarding stipulation (.20). | .20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265458

Page 5

| | | | |
|----------|-----------------|---|------|
| 04/22/02 | S. Christenholz | Phone conference with Bush regarding B-Right claim (.30); reviewed B-Right documents (.30); phone conference with Ron Vass at B-Right (.30); phone conference with Hank Shelton of Global Materials Services (Warehouse) (.30); phone conferences with Davis regarding Continental Fabricators critical vendor request (.20). | 1.40 |
| 04/22/02 | C. Mcmanus | Exchanged emails with Sitrick in answer to her various bankruptcy questions re: customers/vendors. | .40 |
| 04/24/02 | S. Christenholz | Phone conference with Dave Dare regarding post petition business with Granite City Steel Motor Parts Warehouse (.30); phone conference with potential supplier (.30). | .60 |
| 04/24/02 | M. Berkoff | Office conference with D. Gutfeld to prepare for meeting with counsel for ADS (.20); attend meeting (.70); review correspondence from various vendors (.40); telephone conferences with same (.90). | 2.20 |
| 04/24/02 | D. Gutfeld | Conference with M. Berkoff re: information from M. Springfield (.2); Conference with M. Cohen and B. Sargent re: ADS/NSC issues (.7); prepare open item list (.2); leave v/m for M. Springfield re: ADS issues and conference (.00). | 1.10 |
| 04/26/02 | S. Christenholz | Reviewed emails relating to Great Lakes Processing (.30); office conference with MAB regarding same (.20); phone conferences with Springfield regarding Great Lakes (.50); phone conferences with | 1.50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265458

Page 6

| | | | |
|----------|-----------------|--|------------|
| | | Alsterda regarding Great Lakes (.50). | |
| 04/29/02 | S. Christenholz | Office conference with MAB regarding Michigan Steel setoff (.20); reviewed open matters (.50). | .70 |
| 04/30/02 | S. Christenholz | Phone conference with Dan Martin of Viacom regarding filing (.20). | .20 |
| | Total Hours | | 29.60 |
| | Total Fees | | \$7,895.00 |

TIMEKEEPER SUMMARY

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEES</u> |
|-------------------|--------------|--------------|-------------|-------------|
| M. Berkoff | Partner | 2.20 | 395.00 | 869.00 |
| M. Naughton | Partner | 1.10 | 385.00 | 423.50 |
| C. Mcmanus | Associate | .60 | 265.00 | 159.00 |
| S. Christenholz | Associate | 23.20 | 255.00 | 5,916.00 |
| W. Choslovsky | Associate | .30 | 255.00 | 76.50 |
| D. Gutfeld | Associate | 2.20 | 205.00 | 451.00 |
| | | ===== | | ===== |
| TOTALS | | 29.60 | | 7,895.00 |

Total Fees and Disbursements \$7,895.00

Total Matter Current Balance \$7,895.00

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 121

Matter Number: 306073-000034

Matter Name: Vendor Matters

For Legal Services Rendered Through May 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|---|--------------|
| 05/01/02 | S. Christenholz | Phone conferences with Longstreth regarding Great Lakes Processing (.50); phone conference with Alsterda regarding same (.50). | 1.00 |
| 05/02/02 | S. Christenholz | Phone conference with Sable regarding Weirton issues (.30). | .30 |
| 05/06/02 | D. Gutfeld | Conference with M. Berkoff re: ADS issues (v/m from R. Werhnyak) (.2); review outstanding issues for M. Springfield (.3). | .50 |
| 05/07/02 | S. Christenholz | Phone conference with Sun Steel Express regarding Warehouseman's lien (.40). | .40 |
| 05/07/02 | D. Gutfeld | Conference with M. Berkoff re: Caine Steel issue (.2); conference with M. Naughton and S. Christenholz re: same (.2). | .40 |
| 05/08/02 | S. Christenholz | Phone conference with Longstreth regarding Schaffer Stevedoring (.30); phone conference with Keller regarding N.S. Railroad and setoff (.40); phone conference with Blakemore regarding Schaffer Stevedoring and Gulf Facilities (.50). | 1.20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 122

| | | | |
|----------|-----------------|--|------|
| 05/08/02 | M. Naughton | Review fax of reclamation claim of Jasper Engineering & Equipment co. and forward same to D. Missner, M. Berkoff and J. Duban (.10). | .10 |
| 05/08/02 | M. Naughton | Review e-mails relating to Caine Steel (.10). | .10 |
| 05/09/02 | S. Christenholz | Phone conference with Blakemore regarding Schaefer (.40). | .40 |
| 05/09/02 | M. Naughton | T/Cs with B. Ackerly (Cinergy) re: Motions up Tuesday, potential settlement (.10); T/C with J. Malstrom re: Cinergy proposal (.10). | .20 |
| 05/09/02 | D. Gutfeld | Teleconference with S. Christenholz re: Caine Steel issues; leave v/m for H. Middlestat (Caine Steel) (.3). | .30 |
| 05/10/02 | M. Naughton | T/C with B. Factor (Rudd Equipment) re: lease payments (.10). | .10 |
| 05/12/02 | S. Christenholz | Emails regarding Schaefer issues (.40). | .40 |
| 05/13/02 | S. Christenholz | Phone conference with Springfield and Longstreth regarding Sun Steel and Gulf Facilities (.40); emails regarding same (.40); phone conferences with counsel for Gulf Facilities (.30). | 1.10 |
| 05/14/02 | S. Christenholz | Reviewed pending matters (.60); phone conference with Blakemore regarding Schaefer (.20); phone conference with Longstreth regarding Schaefer (.20); phone conference with counsel for | 1.20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 123

General Stevedores (.20).

| | | | |
|----------|-----------------|--|------|
| 05/15/02 | D. Gutfeld | Teleconference with B. Sargent re: ADS issues (.2). | .20 |
| 05/16/02 | S. Christenholz | Phone conference with Yancy regarding Versitude, Global Warehouse and Oborn (.40). | .40 |
| 05/16/02 | D. Gutfeld | Teleconference with Brandy Sargent re: ADS issues (.2). | .20 |
| 05/17/02 | W. Choslovsky | Call from Mickey Chestovich regarding truck company vendor's set-off claims. | .20 |
| 05/17/02 | S. Christenholz | Phone conference with Howard Sher regarding Wayne Industries Warehouse charges (.50); phone conference with Kathy Huber regarding Ohio Pickling, Great Lakes Steel and Wayne Industries (.50); phone conference with Oborn regarding warehousing (.10); phone conference with Springfield regarding processor issues (.30); phone conference with Alsterda regarding Great Lakes Processing (.30). | 1.70 |
| 05/17/02 | D. Gutfeld | Teleconference with M. Springfield re: fire claim (.3); prepare correspondence to B. Sargent re: inventory damaged in fire (.3); teleconference with J. Harrison re: pre-petition claims of ADS (.1); teleconference with B. Sargent re: ADS claims (.1). | .80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 124

| | | | |
|----------|-----------------|---|------|
| 05/20/02 | S. Christenholz | Phone conference with GMS regarding status (.20); phone conference with counsel for Delaco Steel regarding payment of claim (.30); phone conference with Bill Goodman of Versitude (.30); office conference with MPN regarding vendor issues (.30); phone conference with John Harrison regarding Maksteel (.30). | 1.40 |
| 05/20/02 | S. Christenholz | Phone conference with Kirk Sobecki regarding processor issues (.30); reviewed emails (.50). | .80 |
| 05/20/02 | M. Naughton | Conference with S. Christenholz re: certain processors' claims (.10). | .10 |
| 05/21/02 | S. Christenholz | Phone conference with E. Van Liere of PTI regarding warehousing charges and pre-petition claim (.40). | .40 |
| 05/22/02 | S. Christenholz | Phone conference with E. Van Liere of PTI (.40); exchanged emails with client regarding PTI (.30). | .70 |
| 05/23/02 | S. Christenholz | Phone conference with Brett O'Born regarding claims against the estate (.40); sent email to client regarding O'Born claims (.20). | .60 |
| 05/24/02 | S. Christenholz | Phone conference with O'Born Transfer regarding claim (.30); emails with Longstreth regarding PTI claim (.30). | .60 |
| 05/28/02 | S. Christenholz | Reviewed emails and open matters (.40). | .40 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273628

Page 125

| | | | |
|----------|-----------------|---|------------|
| 05/30/02 | D. Gutfeld | Prepare for conference with M. Cohen re: ADS issues (.3); conference with M. Cohen, J. DeJong and M. Berkoff re: ADS insurance/set-off issues (1.1); conference with M. Berkoff and J. Warner re: memo preparation (.4); contact M. Springfield re: meeting (.1). | 1.90 |
| 05/31/02 | S. Christenholz | Reviewed open matters (.30). | .30 |
| | Total Hours | | 18.40 |
| | Total Fees | | \$4,555.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEES</u> |
|-------------------|--------------|--------------|-------------|--------------|
| M. Naughton | Partner | .60 | 385.00 | 231.00 |
| S. Christenholz | Associate | 13.30 | 255.00 | 3,391.50 |
| W. Choslovsky | Associate | .20 | 255.00 | 51.00 |
| D. Gutfeld | Associate | 4.30 | 205.00 | 881.50 |
| | | ===== | | ===== |
| TOTALS | | 18.40 | | 4,555.00 |

Total Fees and Disbursements \$4,555.00

Total Matter Current Balance \$4,555.00

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283038

Matter Number: 306073-000034

Matter Name: Vendor Matters

For Legal Services Rendered Through June 30, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|--|--------------|
| 06/05/02 | S. Christenholz | Phone conference with Craig Stormer regarding Ohio Pickling (.20); exchanged emails regarding Toledo Blanking (.20); reviewed letter from Toledo Blank (.10); phone conference with Roy Longstreth regarding same and Ohio Pickling (.30); phone conference with Jim Dunn regarding Flatrock Metal (.20); emails regarding shipper issue (.20); emails from Naughton regarding mechanics' lien and contract issues and reviewed related materials (.60). | 1.80 |
| 06/05/02 | D. Gutfeld | Review/revise ADS memo (1.3); review salvage documents (.4). | 1.70 |
| 06/06/02 | S. Christenholz | Phone conference with Jesse regarding Barrage Manufacturing (.30). | .30 |
| 06/07/02 | S. Christenholz | Reviewed materials relating to Toledo Blanking (.40); phone conference with Roy Longstreth regarding same (.20); phone conference with Buzz Roberts (counsel for Toledo Blanking) regarding same (.30); phone conference with Longstreth regarding same (.20). | 1.10 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283038

Page 2

| | | | |
|----------|-----------------|---|------|
| 06/10/02 | S. Christenholz | Reviewed open vendor files (.20). | .20 |
| 06/11/02 | S. Christenholz | Phone conference with Andrew McGrail regarding billing and payment issues (.20); phone conference with Longstreth regarding Toledo Blank (.20); phone conference with shipper regarding payment issues (.30); phone conference with attorney for Toledo Blank (.30); drafted letter to Geekie regarding Portside (.50). | 1.50 |
| 06/11/02 | D. Gutfeld | Conference with M. Berkoff re: status of ADS Insurance litigation (.2); review documents re: insurance litigation (.8). | 1.00 |
| 06/12/02 | S. Christenholz | Office conference with Naughton regarding Portside (.10); phone conference with Buzz Roberts regarding Toledo Blank (.40); reviewed open matters (.40); additional research on warehouseman's lien issues (1.30). | 2.20 |
| 06/13/02 | S. Christenholz | Phone conference with Longstreth regarding Toledo Blank (.20); office conference with Naughton regarding status of pending matters (.30). | .50 |
| 06/14/02 | S. Christenholz | Reviewed letter from General Stevedoring (.20); office conference with Naughton regarding Toledo Blank (.20); drafted and edited letter to Roberts regarding Toledo Blank (.50); drafted letter to General Stevedoring regarding claims (.50); phone conference with counsel for General Stevedoring (.40). | 1.80 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283038

Page 3

| | | | |
|----------|-----------------|---|------|
| 06/25/02 | S. Christenholz | Reviewed letter from Buzz Roberts regarding Toledo Blank (.20); office conference with D. Gutfeld regarding processor issues (.10); phone conference with Ed Whitman regarding Ebner (.20); phone conferences with Lindley Trucking regarding filing and status (.40); office conference with Naughton regarding open matters (including Illinois Power, property sales, and executory contract issues and phone conference with Claudia Springer) (1.00); research on easement issues (.60); reviewed and organized vendor matters and prepared for meeting with Naughton (.90); reviewed emails regarding open matters (.40). | 3.80 |
| 06/26/02 | S. Christenholz | Phone conference with Cathy Sutherland regarding Anders and Versitube (.40); phone conference with Peter Kerth of Guaranty Electric (.40); phone conferences with Paul Prendergast regarding easement (.40); reviewed Ebner documents (.20). | 1.40 |
| 06/27/02 | S. Christenholz | Phone conference with Carlson regarding Andes Metal (.40); phone conferences with Springfield regarding General Stevedoring and Andes (.40); phone conference with Whitman regarding Ebner (.30); office conferences with Naughton regarding Worthington Steel, Illinois Power and Portside (.80); phone conference with Trey Wood regarding General Stevedoring (.30); reviewed vendor matters and phone conferences with client regarding same (.50). | 2.70 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283038

Page 4

| | | | |
|----------|-------------|---|------------|
| 06/27/02 | D. Gutfeld | Review supporting documents from Laine Steel re: payment on WIP. | 1.80 |
| | Total Hours | | 21.80 |
| | Total Fees | | \$5,334.00 |

T I M E K E E P E R S U M M A R Y

| <u>TIMEKEEPER</u> | <u>TITLE</u> | <u>HOURS</u> | <u>RATE</u> | <u>FEEs</u> |
|-------------------|--------------|--------------|-------------|-------------|
| S. Christenholz | Associate | 17.30 | 255.00 | 4,411.50 |
| D. Gutfeld | Associate | 4.50 | 205.00 | 922.50 |
| | | ===== | | ===== |
| TOTALS | | 21.80 | | 5,334.00 |

Total Fees and Disbursements \$5,334.00

Total Matter Current Balance \$5,334.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

August 23, 2002
Invoice # 1293365

Matter Number: 306073-000034

Matter Name: Vendor Matters

For Legal Services Rendered Through July 31, 2002

For National Steel Corporation

| | | | <u>Hours</u> |
|----------|-----------------|---|--------------|
| 07/02/02 | S. Christenholz | Exchanged emails relating to slag contract (.30); exchanged emails regarding Worthington Steel (.20); office conference with Naughton regarding slag contract and Worthington Steel (.30); reviewed open matters (.60). | 1.40 |
| 07/03/02 | S. Christenholz | Phone conference with Hindelang of Welmet regarding vendor issue (.30). | .30 |
| 07/08/02 | S. Christenholz | Phone conference with Chestovich regarding shipper issues (.40); sent email to Sobecki regarding General Stevedores (.40). | .80 |
| 07/09/02 | S. Christenholz | Office conference with Colleen McManus regarding setoff issue (.20); office conference with Naughton regarding General Stevedores and Illinois Power (.40); phone conference with Linda Boynton regarding NSL (.30); emails regarding General Stevedores (.20). | 1.10 |
| 07/09/02 | M. Naughton | Review e-mail re: General Stevedores lien claim (.10); conference with S. Christenholz re: same (.10). | .20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293365

Page 2

| | | | |
|----------|-----------------|--|------|
| 07/10/02 | S. Christenholz | Phone conference with and emails to Micky Chestovich and Linda regarding transportation issues (.40). | .40 |
| 07/11/02 | S. Christenholz | Review open matters (.30). | .30 |
| 07/11/02 | D. Gutfeld | Conference with H. Middlesteadt re: settlement of asserted post-petition/lien claims (.3); review supporting documents re: same (.5). | .80 |
| 07/12/02 | S. Christenholz | Office conference with Tirrell Paxton regarding claim classification issues and research (.30). | .30 |
| 07/12/02 | T. Paxton | Researched whether a shipper in transit is a post-petition creditor. | 1.50 |
| 07/14/02 | S. Christenholz | Reviewed case law relating to shipper claims (.60). | .60 |
| 07/15/02 | T. Paxton | Researched whether shippers who are still in-transit on the debtor's filing date are prepetition creditors. | 2.50 |
| 07/16/02 | S. Christenholz | Office conference with MAB regarding shipper issues (.30). | .30 |
| 07/16/02 | D. Gutfeld | Revise ADS/Roll and Hold memo from May 30, 2002 meeting. | .70 |
| 07/17/02 | S. Christenholz | Review Ruan lease information (.40); emails regarding Ruan lease (.20); phone conference with Frank Smith regarding Ruan and Detroit Lime (.30). | .90 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293365

Page 3

| | | | |
|----------|-----------------|--|------|
| 07/18/02 | S. Christenholz | Phone conference with M. Chestovich regarding shipper issues (.20); office conference with Naughton regarding miscellaneous issues (including conference call with Antes and Smith and Ruan leasing) (1.50); emails regarding Ruan leasing (.40). | 2.10 |
| 07/18/02 | D. Gutfeld | Revise ADS memo (.9); conf. with M. Berkoff re: same (.2); prepare correspondence to R. Wernyhak and M. Chestovich re: same (.3). | 1.40 |
| 07/19/02 | S. Christenholz | Emails regarding Ruan leasing (.30); phone conference with Nieman regarding Ruan Leasing and reviewed file (.40). | .70 |
| 07/22/02 | S. Christenholz | Office conference with C. McManus regarding setoff issues (.30); reviewed correspondence and documents from Flat Rock (.30); phone conference with Dunn regarding Flat Rock (.30); reviewed correspondence from Andes Sheet Metal (.20). | 1.10 |
| 07/22/02 | D. Gutfeld | Conference call with M. Berkoff, M. Springfield, R. Wernhyak, B. McDonough and M. Chestovich re: strategy for meeting with ADS' counsel (.8); conference with M. Berkoff, R. Wernhyak, M. Chestovich, Melanie Cohen and J. DeJong re: settlement of ADS pre-petition claim and insurance litigation (1.8); review documents in preparation for meeting (.7). | 3.30 |
| 07/23/02 | S. Christenholz | Office conference with Naughton regarding mechanic's lien issues (.20). | .20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356 .

National Steel Corporation
Invoice # 1293365

Page 4

| | | | |
|----------|-----------------|--|------|
| 07/24/02 | S. Christenholz | Reviewed Schena Roofing materials (.20); drafted email to client regarding same and mechanic's lien issues (.40); office conference with Naughton regarding same (.10); phone conference with J. Moran regarding same and copier leases (.40); phone conference with Chuck Milne regarding Schena claim (.20); emails regarding Ruan leasing (.20); phone conference with Franceschi regarding Schena (.20); reviewed mechanic's lien files (.50); phone conference with Howard Sher regarding Wayne Industries (.10); phone conference with Springfield regarding Flatrock and Wayne Industries (.30); phone conference with Nieman regarding Ruan (.10); phone conference with Colleen McManus regarding Michigan Steel (.30). | 3.00 |
| 07/25/02 | S. Christenholz | Emails regarding Schena Roofing (.30); phone conference with Frank Smith regarding Ruan and Detroit Lime (.30); reviewed Flatrock and Wayne Indiana materials (.50); reviewed open matters (.10). | 1.20 |
| 07/26/02 | S. Christenholz | Phone conference with Don Martin of Viacom regarding claims (.20); phone conference with Trey Wood regarding General Stevedores (.20); reviewed open vendor matters (.40); reviewed documents regarding AGA Gas contract (.20); reviewed Schena Roofing documents (.20). | 1.20 |
| 07/29/02 | S. Christenholz | Phone conference with Chacko regarding Detroit Lime (.20). | .20 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
 Chicago, Illinois 60601-1293
 www.piperrudnick.com
 312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
 Invoice # 1293365

Page 5

| | | | |
|----------|-----------------|--|-----|
| 07/30/02 | S. Christenholz | Phone conference with Frank Smith regarding Ruan and Detroit Lime (.20); phone conference with Springfield regarding Flat Rock (.10); phone conferences with Dunn regarding Flat Rock (.20). | .50 |
| 07/30/02 | D. Gutfeld | Review correspondence from M. Cohen re: warehouseman's lien (.6); teleconference with M. Berkoff re: same (.1); prepare correspondence to R. Wernhyak and B. McDonough re: same (.2). | .90 |
| 07/31/02 | S. Christenholz | Phone conference with Yancy regarding Global Material Services (.30); phone conference with Hank Shelton regarding Global Materials (.30); office conference with C. McManus regarding Michigan Steel and setoff issues (.20). | .80 |

| | |
|-------------|------------|
| Total Hours | 28.70 |
| Total Fees | \$6,849.50 |

T I M E K E E P E R S U M M A R Y

| TIMEKEEPER | TITLE | HOURS | RATE | FEES |
|-----------------|-----------|-------|--------|----------|
| M. Naughton | Partner | .20 | 385.00 | 77.00 |
| S. Christenholz | Associate | 17.40 | 255.00 | 4,437.00 |
| T. Paxton | Associate | 4.00 | 220.00 | 880.00 |
| D. Gutfeld | Associate | 7.10 | 205.00 | 1,455.50 |
| TOTALS | | 28.70 | | 6,849.50 |

| | |
|------------------------------|------------|
| Total Fees and Disbursements | \$6,849.50 |
| Total Matter Current Balance | \$6,849.50 |

EXHIBIT B

EXHIBIT I

EXHIBIT B-1

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

April 25, 2002
Invoice # 1255010

Matter Number: 306073-000006

Matter Name: Case Administration

For National Steel Corporation

Disbursements and Other Charges:

| | | |
|----------|---|-------|
| 03/06/02 | Local Messenger PMRW Delivery To: U.S. Bankruptcy Court, 219 South Dearborn, Chgo | 30.00 |
| 03/06/02 | Local Messenger PMRW Delivery To: Timothy R. Pohl, 333 West Wacker Drive, Chgo-NHT | 5.25 |
| 03/06/02 | Overtime Expenses - VENDOR:PETTY CASH COLLEEN GREER - OT CAB FARE | 5.00 |
| 03/06/02 | Overtime Expenses - VENDOR:PETTY CASH NINA H TAYLOR - OT CAB FARE 3/05/02 | 11.00 |
| 03/06/02 | Local Travel - VENDOR:PETTY CASH NINA H TAYLOR - CAB FARE TO COURTHOUSE 3/06/02 | 4.50 |
| 03/06/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN To: George Vasios, 500 West Madison, Chgo-NHT | 11.75 |
| 03/06/02 | Mileage Allowance/Parking - VENDOR:DAVID N. MISSNER, PARKING | 40.00 |
| 03/06/02 | Local Travel - VENDOR:PETTY CASH COLLEEN McMANUS - CAB FARE TO/FROM BANKRUPTCY COURT | 10.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255010

Page 2

| | | |
|----------|---|--------|
| 03/06/02 | Local Messenger PMRW Delivery To: Todd J. Lloyd, 333 West Wacker Drive, Chgo-NHT | 9.50 |
| 03/08/02 | Delivery Services - VENDOR:UPS - 505820 To William McDonough National Steel Cororation Mishawa | 11.65 |
| 03/08/02 | Lexis Charges | 222.40 |
| 03/08/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN to Toni Frost, Skadden Arps, et al, chgo IL | 5.25 |
| 03/09/02 | Mileage Allowance/Parking - VENDOR:STEVEN J. CHRISTENHOLZ, COORDINATING FILING OF BANKRUPTCY | 86.30 |
| 03/09/02 | Hotel - VENDOR:STEVEN J. CHRISTENHOLZ, COORDINATING FILING OF BANKRUPTCY | 94.35 |
| 03/09/02 | Meals - VENDOR:STEVEN J. CHRISTENHOLZ, COORDINATING FILING OF BANKRUPTCY | 25.00 |
| 03/11/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO to Romelia Martinez, Los Angeles, CA NHT | 18.76 |
| 03/11/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO TO Kathleen Logan, Montclair, NJ NHT | 10.97 |
| 03/11/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - FROM: NINA TAYLOR TO: GARY P. CULLEN | 6.25 |
| 03/11/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - FROM: NINA H. TAYLOR TO: MARK THOMAS | 6.25 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1255010

Page 3

| | | |
|----------|---|--------|
| 03/11/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - FROM: NINA TAYLOR TO: DANIEL A. ZAZOVE | 6.25 |
| 03/12/02 | Local Messenger to Timothy Pohl, 333 W. Wacker, Chicago, IL DMG | 5.25 |
| 03/12/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - FROM: NINA TAYLOR TO: US TRUSTEE, STEVE G. WOLFE | 5.25 |
| 03/13/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO to Kirk Sobecki, William McDonogh, John H. mOran, Jr., Ronald J. Werhnyak, National Steel Corporation, Mishawaka, IN | 40.44 |
| 03/13/02 | Local Messenger to Stephen G. Wolfe, Office of the U.S. Trustee, Chgo IL; to Gary P. Cullen Skadden Arps Slate Meagher & Flom, Chgo IL; to Mark Thomas, Katten Muchin & Zavis; Daniel Zazove, Kaye Sholer, Chgo IL; to Timothy R. Pohl, Skadden Arps Slate Meagher & Flom, | 27.50 |
| 03/13/02 | Local Messenger to Stephen g. Wolfe, Office of the United States Trustee, Chgo IL | 5.25 |
| 03/13/02 | Lexis Charges | 371.20 |
| 03/13/02 | Meals - VENDOR:CAFFE BACI WORKING LUNCH FOR NSC TEAM | 97.00 |
| 03/14/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN To Tim Pohl at 333 W. Wacker Drive in Chgo, IL | 5.25 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255010

Page 4

| | | |
|----------|---|-------|
| 03/15/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO To Richard Krasnow in New York, NY, To John A. Maczuzak in Mishawaka, IN, To Indiana Department of Environmental Management Indianapolis, IN, To Illinois Environmental in Springfield, IL To Rihcard M. Seltzer in New York, NY To Michigan Department of Environmnetal Quality in Lansing, MI To Minnesota Pollution Control Agency in St. Paul To James Conlon in Broadview Heights, OH | 79.21 |
| 03/15/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN to Keith Simon, Skadden Arps, Chgo IL | 5.25 |
| 03/15/02 | Delivery Services - VENDOR:UPS - 505820 To Kirk Sobeck National steel corporation in Mishawaka | 14.75 |
| 03/15/02 | Delivery Services - VENDOR:UPS - 505820 To Kirk Sobeck national steel in Mishawaka | 14.75 |
| 03/15/02 | Delivery Services - VENDOR:UPS - 505820 To Kirk Sobeck national steel corproation in Mishawaka | 14.75 |
| 03/15/02 | Delivery Services - VENDOR:UPS - 505820 To Kirk Sobeck national steel coproation Mishawaka | 14.75 |
| 03/15/02 | Delivery Services - VENDOR:UPS - 505820 To Ron Werhnyak Werhnyak in Mishawaka | 10.54 |
| 03/16/02 | Local Messenger - 11 Packages delivered to 11 receiptents @ 5.25 each | 57.75 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255010

Page 5

| | | |
|----------|---|-------|
| 03/18/02 | Meals - VENDOR:CORNER BAKERY; FOOD FOR 5PP ON 3/18/02 IN 18SW | 46.30 |
| 03/19/02 | Delivery Services - VENDOR:UPS - 505820 To: Claudia Springer | 30.10 |
| 03/19/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN to M. Cohen, Chgo IL | 5.25 |
| 03/19/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO to Richard Krasnow, Robert Lemons, Weil Gotshal & Manges, Ltd., New York, NY; to John A. Maczuzak, Ronald J. Werhnyak, National Steel Corporation, Mishawaka, IN; to Office of the General Counsel; Pension Benefit Guaranty Coporation, Washington DC; to Minnesota Pollution Control Agency, St. Paul, MN; to James Conlon, Stein, Inc., Broadview Heights, OH; to Illinois Environmental Protection Agency, Springfield, IL; to Richard M. Seltzer, Cohen Weiss and Simon LLP., New York NY; to James S. Carr, Keith H. Wofford Kelley Drye & Warren LLP., New York, NY | 83.19 |
| 03/19/02 | Delivery Services - VENDOR:UPS - 505820 To: Amy M. Tonti | 28.75 |
| 03/19/02 | Local Messenger - 9 seperate deliveries @ \$5.25 each | 47.25 |
| 03/21/02 | Lexis Charges | 86.40 |
| 03/21/02 | Delivery Services - VENDOR:UPS - 505820 To: John J. Moran | 7.60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255010

Page 6

| | | |
|----------|---|-------|
| 03/22/02 | Delivery Services - VENDOR:UPS - 505820 To: Control Agency | 13.51 |
| 03/22/02 | Delivery Services - VENDOR:UPS - 505820 To: John A. Maczuzak | 9.54 |
| 03/22/02 | Delivery Services - VENDOR:UPS - 505820 To: Pension Benefit | 13.51 |
| 03/22/02 | Delivery Services - VENDOR:UPS - 505820 To: Claudia Spring | 14.38 |
| 03/22/02 | Delivery Services - VENDOR:UPS - 505820 To: Eric Schaffer | 13.51 |
| 03/22/02 | Delivery Services - VENDOR:UPS - 505820 To: Donald R. Engelau | 10.04 |
| 03/22/02 | Delivery Services - VENDOR:UPS - 505820 To: James Conlon | 10.54 |
| 03/22/02 | Delivery Services - VENDOR:UPS - 505820 To: Michael Haynes | 10.04 |
| 03/22/02 | Delivery Services - VENDOR:UPS - 505820 To: Richard Krasnow | 14.38 |
| 03/22/02 | Delivery Services - VENDOR:UPS - 505820 To: Chester R. Babst | 8.64 |
| 03/22/02 | Delivery Services - VENDOR:UPS - 505820 To: David M. Zinn | 8.64 |
| 03/22/02 | Delivery Services - VENDOR:UPS - 505820 To: Norfolk Southern Railway | 12.27 |
| 03/22/02 | Delivery Services - VENDOR:UPS - 505820 To: Thomas R. Howell | 8.64 |
| 03/22/02 | Delivery Services - VENDOR:UPS - 505820 To: Gary Van Rooyan | 13.14 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255010

Page 7

| | | |
|----------|---|-------|
| 03/22/02 | Delivery Services - VENDOR:UPS - 505820 To: Joseph M. Polito | 10.04 |
| 03/22/02 | Delivery Services - VENDOR:UPS - 505820 To: Richard M. Seltzer | 14.38 |
| 03/22/02 | Delivery Services - VENDOR:UPS - 505820 To: Protection Agency | 10.54 |
| 03/22/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN To Stop 77 W. Jackson and 525 W. Monroe in Chgo, IL | 10.50 |
| 03/22/02 | Local Messenger NTo Stephen G. Wolfe 227 West Monroe Street, To Mark Thomas at 525 W. Monroe in Chgo, To Timothy R. Polh at 333 West Wacker in Chgo, To J. Mark Fisher at 6600 Sears Tower in Chgo, To Melaine Rovner Cohen at 10 South in Chgo, To United States Environmental at 77 West Jackson in Chgo, To kANIEL a. Zazove at 311 South Wacker Drive in Chgo, To Gary P. Cullen at 333 West Wacker in Chgo, To Sonia U. Chae at 175 West Jackson in Chgo, To Victoria S. Crosley at 200 West Adams in Chgo, To Ford R. Phillips at 233 South Wacker in Chgo, IL | 47.25 |
| 03/25/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN TO: Ford R. Phillips - Chicago, IL | 9.75 |
| 03/25/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN TO: Timothy R. Pohl - Chicago, IL | 9.75 |
| 03/26/02 | Lexis Charges | 23.40 |
| 03/27/02 | Local Messenger - STEPHEN G. WOLFE, OFFICE OF THE US TRUSTEE | 9.50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255010

Page 8

| | | |
|----------|--|-------|
| 03/27/02 | Local Messenger - DANIEL A. ZAZOVE, KAREN G. KRANBUEHL | 9.50 |
| 03/27/02 | Local Messenger - GARY P. CULLEN, SKADDEN ARPS SLATE MEAGHER & FLOM | 9.50 |
| 03/27/02 | Local Messenger - SONIA CHAE, UNITED STATES AND EXCHANGE COMMISSION | 9.50 |
| 03/27/02 | Local Messenger - VICTORIA S. CROSLEY, INTERNAL REVENUE SERVICE | 9.50 |
| 03/27/02 | Local Messenger - THOMAS P. CIMINO JR., VEDDER PRICE KAUFMAN & KAMMHOLZ | 9.50 |
| 03/27/02 | Local Messenger - THOMAS A. LABUDA, JR., SONNENSCHNEIN NATH & ROSENTHAL | 9.50 |
| 03/27/02 | Local Messenger - UNITED STATES ENVIRONMENTAL PROTECTION AGENCY | 9.50 |
| 03/27/02 | Local Messenger - MARK THOMAS, PAUL V. POSSINGER | 9.50 |
| 03/27/02 | Local Messenger - TIMOTHY R. POHL, SKADDEN ARPS SLATE MEAGHER & FLOM | 9.50 |
| 03/27/02 | Local Messenger - MELANIE ROVNER COHEN, BRANDY A. SARGENT | 9.50 |
| 03/27/02 | Local Messenger - J. MARK FISHER, SCHIFF HARDIN & WAITE | 9.50 |
| 03/27/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN to Richard T. Valentino, Esq., Chgo IL | 10.00 |
| 03/27/02 | Local Messenger - DEAN C. GRAMLICH, MCDERMOTT WILL & EMERY | 9.50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1255010

Page 9

| | | |
|----------|---|--------------------------|
| 03/29/02 | Delivery Services - VENDOR:UPS - 505820 to: Milan Chestovich, National Steel Corp., Mishawaka-NHT | 7.60 |
| 03/29/02 | Delivery Services - VENDOR:UPS - 505820 to: Kirk Sobecki, Mishawaka-NHT | 8.80 |
| | Computer Printing | 157.90 |
| | Court Services | 40.00 |
| | Duplicating | 3,549.70 |
| | Facsimile | 294.10 |
| | Long Distance Telephone | 38.96 |
| | Office Supplies | 6.70 |
| | Postage | 735.99 |
| | Secretarial Overtime-Chicago | 252.60 |
| | Subtotal Disbursements and Related Expenses | <u>\$7,246.40</u> |
| | Total Fees and Disbursements | \$7,246.40 |
| | Total Matter Current Balance | \$7,246.40 |
| | Total Matter Due | <u><u>\$7,246.40</u></u> |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

May 28, 2002
Invoice # 1265898

Matter Number: 306073-000006

Matter Name: Case Administration

For National Steel Corporation

Disbursements and Other Charges:

| | | |
|----------|---|-------|
| 03/28/02 | Delivery Services - VENDOR:UPS - 505820 To: Paul M. Singer | 12.27 |
| 04/01/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO To Manager Gas Controlin Chatham Ontario Canada | 31.69 |
| 04/02/02 | Local Messenger to tim Pohl, Skadden Arps, Chgo IL | 9.50 |
| 04/02/02 | Local Messenger to Kurt M. Carlson, Tishler & Wald, Ltd., Chgo IL; to United States Environmental Protection Agency, Chgo IL;to Stephen G. wolfe, Office of the U.S. Trustee Chgo IL;to Dean C. Gramlich, McDermott will & Emery, Chgo IL: MarkThomas, Paul v. Possinger, Katten Muchin Zavis, Chgo IL; to Daniel A. ZaZove, Karen G. Kranbuehl, Kaye Scholer LLP., Chgo IL | 47.50 |
| 04/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Nancy Manno | 7.60 |
| 04/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Richard Krasnow and Weil Gotshal & Manges, Ltd., New York | 15.61 |
| 04/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Kirk Sobecki, Mishawaka | 10.04 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1265898

Page 2

| | | |
|----------|--|-------|
| 04/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Conrad Sindyla, Decatur | 9.54 |
| 04/03/02 | Delivery Services - VENDOR:UPS - 505820 To: H. Rey Stroube, III, Houston | 15.61 |
| 04/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Richard M. Seltzer, New York | 15.61 |
| 04/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Jan Bond, St. Louis | 11.03 |
| 04/03/02 | Delivery Services - VENDOR:UPS - 505820 TO: Protection Agency, Illinois Environmental, Springfield | 11.03 |
| 04/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Control Agency, St. Paul | 14.63 |
| 04/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Nathaniel Rayle, Washington | 14.63 |
| 04/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Claudia Spring, Philadelphia | 15.61 |
| 04/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Res Business Center, Decatur | 9.54 |
| 04/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Paul M. Singer, Reed Smith, Pittsburgh | 14.63 |
| 04/03/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO To Chester R. Babst in Pittsburgh, PA | 14.15 |
| 04/03/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO To Thomas R. Howell in Washington DC | 14.15 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265898

Page 3

| | | |
|----------|--|-------|
| 04/03/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO To David M. Zim in Washington , DC | 14.15 |
| 04/03/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO To Mr. Ira Herman in New York, NY | 15.24 |
| 04/03/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO To Mr. Buckner Hinkle in Lexington KY | 12.66 |
| 04/03/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO To Mr. Chris Threlkeld in Ed3wardsville, IL | 12.66 |
| 04/03/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO To Robert T. Haar in St. Louis MO | 12.66 |
| 04/03/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO To Ms. Calton in Detroit, MI | 12.66 |
| 04/03/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO To L. Alexander Esq in Washington D.C. | 14.15 |
| 04/03/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO To Mr. Jim Waldhauer in Minneapolis, MN | 14.15 |
| 04/03/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO To Paul R. Basso in Canada | 27.10 |
| 04/03/02 | Local Messenger to Timothy Pohl, 333 W. Wacker, Chicago, IL NHT | 5.25 |
| 04/03/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO To Daniel C. Nester in St. Louis MO | 12.66 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265898

Page 4

| | | |
|----------|--|-------|
| 04/03/02 | Meals - VENDOR:PETTY CASH DEBORAH GUTFELD - CAB FARE TO/FROM NATIONAL STEEL OMNIBUS HEARING 4/03/02 | 10.00 |
| 04/03/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO To Richard Palumbo in Rochester NY | 14.15 |
| 04/03/02 | Local Messenger to Ford Phillips, 233 S. Wacker, Chicago, IL NHT | 5.25 |
| 04/03/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN TO: 122 S Mich/55 E Monroe/111 E Wacker/77 W Jack/311 S Wacker | 47.50 |
| 04/03/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN TO: 525 W Monroe/200 S Wacker - Chicago | 10.50 |
| 04/03/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN TO: Melanie Colten - Chicago, IL | 9.50 |
| 04/03/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN TO: Sonic Chce - Chicago, IL | 5.25 |
| 04/04/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO To Ronald J. Werhnyak in Mishawaka, IN | 13.00 |
| 04/04/02 | Delivery Services - VENDOR:UPS - 505820 To: Kirk Sobecki | 7.60 |
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 To: Jan Bond, St. Louis | 8.25 |
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 TO: Kathryn A. Pamentor | 7.60 |
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 To: Protection Agency | 8.25 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1265898

Page 5

| | | |
|----------|--|-------|
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 To: Control Agency, St. Paul | 8.64 |
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 To: Kirk Sobecki | 7.60 |
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 To: H. Rey Stroube III | 8.76 |
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 To: Nathaniel Rayle | 8.64 |
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 To: Richard M. Seltzer | 8.76 |
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 TO John A. Maczuzak national steel corporation in Mishawaka | 8.80 |
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 To pension Benefit Guar office of the general couns in Washington | 12.27 |
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 To Control agency Minnesota Pollution in St. Pual | 12.27 |
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 To James Conlon Stein Inc in Broadview Heights | 10.04 |
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 To Richard Krasnow and Weil Gotshal & Manges in New York | 13.14 |
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 To Chuck Kaufman Cinergy Marketing & Trading in Houston | 13.14 |
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 TO Milan Chestovich national steel corporation in Mishawaka | 7.60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265898

Page 6

| | | |
|----------|--|--------|
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 To Richard M. Seltzer Coehn Weiss and Simon LLP in New York | 13.14 |
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 To Caudia Spring Matt Reed Smith in Philadelphia | 13.14 |
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 TO Protection agency Illinois enviromental in Springfiled | 10.04 |
| 04/05/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN TO: Stephen G. Wolfe, Chgo., Mark Thomas, Chgo., Timothy R. Pohl, Chgo., Melanie Rovner Cohen, Chgo., Jason Torf - Chgo., Dean C. Gramlich, Chgo., Daniel A. Zazove - Chgo., Gary Cullen - Chgo., Sonia Chae - Chgo., Victoria Crosley - Chgo., Kurt M. Carlson - Chgo., United States Environmental - Chgo., Scopelitis Garvin Light & Hanson - Chgo., Ronald L. Rose - Chgo., Hoogendoorn & Talbot - Chgo., Steve B. Towbin - Chgo., Kathryn A. Pamentner - Chgo., Ronald L. Rose - Chgo., Heller Financial, Inc. - Chgo., | 142.25 |
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 Sender Nina H. Taylor | 11.40 |
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 To: Paul M. Singer and E. Pittsburgh | 8.64 |
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 To: Richard P. Krasnow, New York | 8.76 |
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 TO: Claudia Spring, Philadelphia | 8.76 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265898

Page 7

| | | |
|----------|--|--------|
| 04/05/02 | Delivery Services - VENDOR:UPS - 505820 To: Clerk of the Bankruptcy, Gary | 7.60 |
| 04/08/02 | Delivery Services - VENDOR:UPS - 505820 To: Sam Danzis, New York | 11.77 |
| 04/08/02 | Delivery Services - VENDOR:UPS - 505820 To: John Weigel, JE Miles Corporation, Troy | 8.25 |
| 04/08/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO to Ronald J. Werhnyak, Esq., John J. Moran, William McDonough, Mishawaka, IN | 11.16 |
| 04/08/02 | Westlaw Charges | 70.10 |
| 04/09/02 | Lexis Charges | 36.80 |
| 04/09/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO To United States Bankruptcy in Evansville IND | 12.66 |
| 04/09/02 | Delivery Services - VENDOR:UPS - 505820 To: John Weigel, JE Miles Corporation, Troy | 8.25 |
| 04/10/02 | Delivery Services - VENDOR:UPS - 505820 TO: Ford R. Phillips - Chicago, IL | 5.25 |
| 04/12/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, TO Stephen Wolfe, 227 W. Monroe, Chicago, IL, Mark Thomas, Paul Possinger, Katten Muchin Zavis, 525 W. Monroe, Chicago, IL, Timothy Pohl, 333 W. Wacker, Chicago, IL, Melanie Cohen and Brandy Sargent, 10 S. Wacker, Chicago, IL J. Mark Fisher, Jeffrey Patton and Jason Torf, 6600 Sears Tower, Chicago, IL Dean Gramlich and Mohsin Khambati, 227 W. Monroe, | 218.50 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1265898

Page 8

Chicago, IL Daniel Zazove and Karen
Dranbuehl, 311 S. Wacker, Chicago,
IL Gary Cullen, 333 W. Wacker,
Chicago, IL Sonia Chae, 175 W.
Jackson, Chicago, IL Victoria
Crosley, 200 W. Adams, Chicago, IL
Kurt Carlson, 200 S. Wacker,
Chicago, IL Kirk Sobeki, 4100
Edison Lakes Parkway, Mishawaka, IN
Indiana Dept. of Environmental
Management, Indianapolis, IN
Illinois Environmental Protection
Agency, Springfield, IL Richard
Seltzer, New York, NY United States
Environmental Protection Agency, 77
W. Jackson Blvd., Chicago, IL
Richard Krasnow, Robert Lemons, 767
Fifth Avenue, New York, NY Michigan
Dept. of Environmental Quality,
Lansing, MI Minnesota Pollution
Control Agency, St. Paul, MN Paul
Singer and Eric Schaffer and Reed
Smith, Pittsburgh, PA Claudia
Springer, Matt Tashman and Reed
Smith, Philadelphia, PA William
Brejcha, Stephen Oakley and Andrew
Light, 120 S. LaSalle, Chicago, IL
Joshua Sheffer, Richard Boonstra,
Bruce Van Heukelem and Kevin Todd,
122 S. Michigan, Chicago, IL Steve
Towbin and Jeremy Kleinman, 111 E.
Wacker, Chicago, IL Kathryn
Pamenter, 55 E. Monroe, Chicago, IL
Nathaniel Rayle, Washington, DC
Ronald Rose, 55 E. Monroe, Chicago,
IL Jan Bond, St. Louis, MO Rey
Stroube, Henry Kaim, Lisa Beckerman,
711 Louisiana Street, Houston, TX
Heller Financial, Inc., 500 W.
Monroe, Chicago, IL

04/12/02 Delivery Services - VENDOR:UPS -
505820 To: Kathryn A. Pamenter

8.80

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265898

Page 9

| | | |
|----------|---|--------|
| 04/12/02 | Delivery Services - VENDOR:UPS - 505820 To: Protection Agency | 10.04 |
| 04/12/02 | Delivery Services - VENDOR:UPS - 505820 To: Control Agency, St. Paul | 12.27 |
| 04/12/02 | Delivery Services - VENDOR:UPS - 505820 To: Kirk Sobecki | 8.80 |
| 04/12/02 | Delivery Services - VENDOR:UPS - 505820 To: Nathaniel Rayle | 12.27 |
| 04/12/02 | Delivery Services - VENDOR:UPS - 505820 To: H. Rey Stroube, III | 13.14 |
| 04/12/02 | Delivery Services - VENDOR:UPS - 505820 To: Claudia Spring, Philadelphia | 13.14 |
| 04/12/02 | Delivery Services - VENDOR:UPS - 505820 To: Richard M. Seltzer | 13.14 |
| 04/12/02 | Delivery Services - VENDOR:UPS - 505820 To: Paul M. Singer | 12.27 |
| 04/12/02 | Delivery Services - VENDOR:UPS - 505820 To: President, Workscape, Inc., Framingham | 8.76 |
| 04/12/02 | Delivery Services - VENDOR:UPS - 505820 To: John Weigel, JE Miles Corporation, Troy | 8.25 |
| 04/12/02 | Delivery Services - VENDOR:UPS - 505820 To: Jan Bond, St. Louis | 10.04 |
| 04/14/02 | Lexis Charges | 250.00 |
| 04/15/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - 5 STOPS | 47.50 |
| 04/15/02 | Lexis Charges | 61.60 |
| 04/15/02 | Lexis Charges | 192.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265898

Page 10

| | | |
|----------|--|-------|
| 04/16/02 | Westlaw Charges | 8.57 |
| 04/16/02 | Local Messenger PMRW Delivery To: Kevin P. Durkin, Thomas K. Prindable, 120 North Lasalle Street, Chgo-WC | 5.25 |
| 04/17/02 | Local Messenger to David Levitt, Chgo IL | 5.25 |
| 04/17/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, to Stephen Wolfe, 227 W. Monroe, Mark Thomas and Paul Possinger, 525 W. Monroe, Timothy Pohl 333 W. Wacker, David Levitt, 222 N. LaSalle, Landmark Document Services, 308 W. Randolph, Dean Gramlich, 227 W. Monroe, Chicago, IL, Kirk Sobecki, Mishawaka, IN, Gary Cullen, 333 W. Wacker, Richard Krasnow and Robert Lemons, New York, NY, Paul Singer and Eric Schaffer, Pittsburgh, PA, Claudia Springer, Matt Tashman and Reed Smith, Philadelphia, PA, Rey Stroube, Henry Kaim and Lisa Beckerman, Houston, TX, Steve Towbin and Jeremy Kleinman, 111 E, Wacker, Chicago, IL, WC | 38.00 |
| 04/17/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, to Pohl-Cullen, 333 W. Wacker, Chicago, IL WC | 5.25 |
| 04/19/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN To Stephen G. Wolfe at 227 West Monreo Street, To Mark Thomas at 525 West Monroe in Chog, To Timothy R. Pohl at 333 West Wacker in Chgo, To Melanie Rovner Cohen at 10 South Wacker, in Chgo, To J. Mark Fisher at 6600 Sears Tower in Chgo, To Dean C. Gramlich at 227 West Monroe in Chgo, To | 95.00 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1265898

Page 11

Daniel A. Zazove at 311 South Wacker
in Chgo, To Gary P. Cullen at 333
West Wacker in Chgo, To William D.
Brejcha at 120 South LaSalle in
Chgo, To Michael Molinaro at 2 North
LaSalle in Chgo,

| | | |
|----------|---|--------|
| 04/19/02 | Lexis Charges | 219.80 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To Ron Werhnyak esq national steel corporation in Mishawaka | 7.60 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To K. Sobecki and R.J. national steel corporation in Mishawaka | 8.30 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To Dept of environmental in Indianapolis | 8.30 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To Environmental Protecton in Springfield | 9.54 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To Richard M. Seltzer Coehn Weiss and Simon, in New York | 11.77 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To R.P Krasnow and R. Well Gotshal & Manges in New York | 11.77 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To Michigan dept. enviromenta in Lansing | 8.30 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To Minnesota Pollution controll in St. Paul | 11.03 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265898

Page 12

| | | |
|----------|---|-------|
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To P.M. Singer and E. S/Reed Smith in Pittsburgh | 11.03 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To H. Ray Stroube, Akin, Gump, Strauss, Huaer in Houston | 11.77 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To H. Ray Stroube, Akin, Gump, Straus, in Houston | 13.14 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To Richard M.Seltzer Coehn Weiss and Simon in New York | 11.77 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To Mary E. Mass Becker & Galanti in Granite City | 9.54 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To Jan Bond/Diekemer, Hammond, Shinner in St. Louis | 9.54 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To Mary E. Massa Becker & Galanti in Granite City | 9.54 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To Kathryn A. Pamentor Goldberg, Kohn, Bell, Black in Chgo, IL | 8.30 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To Protection Agency Illinois Environmental in Springfield | 9.54 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To Control Agency Minnesota Pollution in St. Paul | 11.03 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1265898

Page 13

| | | |
|----------|---|-------|
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To Kirk Sobek Ronald National Steel corporation in Mishawaka | 8.80 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To Nathaniel Rayle Office of the general couns in Washington | 11.03 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To Claudia Spring Matt Reed Smith in Philadelphia | 13.14 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To Paul M. Singer adn E Reed Smith in Pittsburgh | 12.27 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To Randal F. Bevis Cinergy marking & trading in Houston | 11.77 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To Benjamin C. Ackerly Hunton & Williams in Richmond | 11.77 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To Ron Werhnyak esq. national steel corporation in Mishawaka | 7.60 |
| 04/20/02 | Delivery Services - VENDOR:UPS - 505820 To Richard P. Krasnow R Weil Gotsha & Manges, in New York | 13.14 |
| 04/22/02 | Local Messenger - FROM: NINA TAYLOR TO: MICHAEL MOLINARO | 5.25 |
| 04/22/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - FROM: NINA TAYLOR TO:VARIOUS ADDRESSES | 61.00 |
| 04/24/02 | Delivery Services - VENDOR:UPS - 505820 To: Clerk, United States Bankrutpcy Co., Gary | 7.60 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1265898

Page 14

| | | |
|----------|---|--------|
| 04/25/02 | Westlaw Charges | 20.23 |
| 04/26/02 | Court Filings - VENDOR:CLERK OF THE U.S. BANKRUPTCY C; ADVERSARY COMPLAINT - NATIONAL STEEL V. IL. POWER COMPANY | 150.00 |
| 04/26/02 | Delivery Services - VENDOR:UPS - 505820 To: Richard P. Krasnow, Weil Gotshal & Manges, Ltd., New York | 13.14 |
| 04/26/02 | Delivery Services - VENDOR:UPS - 505820 To: Paul M. Singer and E., Reed Smith, Pittsburgh | 12.27 |
| 04/26/02 | Delivery Services - VENDOR:UPS - 505820 To: Claudia Spring, Matt, Reed Smith, Philadelphia | 13.14 |
| 04/26/02 | Delivery Services - VENDOR:UPS - 505820 To: H. Rey Stroube, III, Akin, Gump, Strauss, et al., Houston | 13.14 |
| 04/26/02 | Delivery Services - VENDOR:UPS - 505820 To: Kirk Sobecki, Ronald, National Steel Corp., Mishawaka | 8.80 |
| 04/26/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN Six stop | 57.00 |
| 04/26/02 | Local Messenger PMRW Delivery To: Stephen Wolfe, 227 West Monroe Street, Chgo-NHT | 5.25 |
| 04/26/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN To M. Thomas at 525 W. Monroe in Chgo, IL | 5.25 |
| 04/29/02 | Local Messenger to Eric Schaffer 55th Floor Conference 6N., Sidley Austin Brown & Wood, Chgo IL | 5.25 |
| 04/29/02 | Local Messenger to Mark E. Leipold, Esq., Gould & Ratner, Chgo IL | 5.25 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation

Invoice # 1265898

Page 15

| | | |
|----------|--|---------------------------|
| 04/30/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, to Stephen Wolfe, 227 W. Monroe, M. Thomas, P. Possinger, 525 W. Monroe, Timothy Pohl, 333 W. Wacker, Melanie Rovner Cohen and Brandy Sargent, 10 S. Wacker, J. Mark Fisher and Jeffrey Patton, 6600 Sears Tower, Dean Gramlich and Mohsin Khambati, 227 W. Monroe, Daniel Kazove, Karen Kranbuehl and Kaye Scholer, 311 S. Wacker, Gary Cullen, 333 W. Wacker, Sonia Chae, 175 W. Jackson, Victoria Crosley, 200 W. Adams, Kurt Carlson, 200 S. Wacker, United State Environmental Protection Agency, 77 W. Jackson, W. Brejcha, S. Oakley and A. Light, 120 S. LaSalle, Hoogendoorn & Talbot, 122 S. Michigan, Steve Towbin and Jeremy Kleinman, 111 E. Wacker, Kathryn Pamenter, 55 E. Monroe, Ronald Rose, 55 E. Monroe, Heller Financial, Inc., 500 W. Monroe, Chicago, IL NHT | 180.50 |
| | Duplicating | 6,302.80 |
| | Facsimile | 529.55 |
| | Long Distance Telephone | 43.14 |
| | Postage | 312.90 |
| | Secretarial Overtime-Chicago | 105.27 |
| | Subtotal Disbursements and Related Expenses | <u>\$10,507.89</u> |
| | Total Fees and Disbursements | \$10,507.89 |
| | Total Matter Current Balance | <u><u>\$10,507.89</u></u> |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 16

Telephone-travel

1.36

Subtotal Disbursements and Related Expenses \$8,160.90

Total Fees and Disbursements \$8,160.90

Total Matter Current Balance \$8,160.90

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

August 23, 2002
Invoice # 1293371

Matter Number: 306073-000006

Matter Name: Case Administration

For National Steel Corporation

Disbursements and Other Charges:

| | | |
|----------|---|-------|
| 05/09/02 | Westlaw Charges | 11.54 |
| 06/04/02 | Westlaw Charges | 22.06 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Kathleen Logan | 20.62 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Alan Wolff | 20.62 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nian Taylor - Receiver, Andrew Yearly | 20.62 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Kirk Sobecki | 11.68 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Ronald Werhnyak | 7.62 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Patricia McCoul | 8.78 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Ronald Werhnyak | 7.62 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

June 25, 2002
Invoice # 1273631

Matter Number: 306073-000006

Matter Name: Case Administration

For National Steel Corporation

Disbursements and Other Charges:

| | | |
|----------|--|--------|
| 03/25/02 | Lexis Charges | 23.40 |
| 03/30/02 | Mileage Allowance/Parking - VENDOR:JANICE L. DUBAN; PARKING 3/30/02 WKD WK | 11.00 |
| 03/31/02 | Lexis Charges | 125.20 |
| 04/08/02 | Lexis Charges | 188.00 |
| 04/25/02 | Lexis Charges | 251.20 |
| 04/28/02 | Lexis Charges | 126.60 |
| 05/01/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN TO: 122 Smich,111E Wacker,55 E Monroe, 55 E Monroe | 27.50 |
| 05/01/02 | Local Messenger - TO: Stephen G. Wolfe - Chicago, IL/Dean C. Gramlich - Chicago, IL/Mark Thomas - Chicago, IL/Daniel A. Zazove - Chicago, IL/Timothy R. Pohl - Chicago, IL/Gary P. Cullen - Chicago, IL/Melanie Rovner Cohen - Chicago, IL/Sonia U.Chae - Chicago, IL/J.Mark Fisher - Chicago, IL/Victoria S. Crosley - Chicago, IL/Kurt M. Carlson - Chicago, IL/United States Environmental - Chicago, IL | 78.75 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273631

Page 2

| | | |
|----------|---|--------|
| 05/02/02 | Lexis Charges | 92.40 |
| 05/03/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN TO: 111 E Wacker, 55 E Monroe, 55 E Monroe, 122 S Michigan, 105 W Madison, 233 S Wacker, 120 N LaSalle | 66.50 |
| 05/03/02 | Local Messenger - Schiff Hardin - Chgo., IL/McDermott Will - Chgo., IL/Tishlers Wald - Chgo., IL/Kaye Scholer LLP - Chgo., IL/U.S. Trustee - Chgo., IL/Kathen Muchin Zavis - Chgo., IL | 74.50 |
| 05/03/02 | Lexis Charges | 200.00 |
| 05/06/02 | Local Messenger - Mark Leipold - Chicago, IL | 5.25 |
| 05/07/02 | Local Travel - VENDOR:STEVEN J. CHRISTENHOLZ, CAB FARE AND PARKING | 57.00 |
| 05/07/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME TO: The Honorable John H. Squires - Wheaton, IL | 48.40 |
| 05/08/02 | Westlaw Charges | 125.82 |
| 05/08/02 | Lexis Charges | 165.60 |
| 05/09/02 | Local Messenger - TO: Mark Leipold - Chicago, IL | 5.25 |
| 05/09/02 | Local Messenger - TO: Mark Leipold - Chicago, IL | 5.25 |
| 05/09/02 | Duplicating - VENDOR:LANDMARK DOCUMENT SERVICES; PHOTOCOPYING DOCUMENTS FOR DISCOVERY | 300.30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273631

Page 3

| | | |
|----------|--|--------|
| 05/10/02 | Meals - VENDOR:LINDA NILSON, LUNCH FOR THREE | 26.07 |
| 05/10/02 | Local Messenger - TO: Michael Molinaro - Chicago, IL | 5.25 |
| 05/10/02 | Local Messenger - TO: Kurt Carlson - Chicago, IL | 5.25 |
| 05/11/02 | Delivery Services - VENDOR:UPS - 505820: To Akin, Gump, Strauss, H. Rey Stroube, III, Houston | 6.00 |
| 05/11/02 | Delivery Services - VENDOR:UPS - 505820: To Minnesota Pollutin control, Saint Paul | 6.00 |
| 05/11/02 | Delivery Services - VENDOR:UPS - 505820: To Anna-Marie Hill, Sitrick and Co., Los Angeles | 6.00 |
| 05/11/02 | Mileage Allowance/Parking - VENDOR:MARK A. BERKOFF; 5/9-10/02 TRAVEL EXPS CHGO | 33.00 |
| 05/11/02 | Long Distance Telephone - VENDOR:MARK A. BERKOFF; 5/9-10/02 TRAVEL EXPS CHGO | 2.00 |
| 05/11/02 | Hotel - VENDOR:MARK A. BERKOFF; 5/9-10/02 TRAVEL EXPS CHGO | 234.40 |
| 05/11/02 | Meals - VENDOR:MARK A. BERKOFF; 5/9-10/02 TRAVEL EXPS CHGO - BREAKFAST 5/10/02 | 26.05 |
| 05/11/02 | Delivery Services - VENDOR:UPS - 505820: To Richard Pl Krasnow, Weil Gotshal & Manges, Ltd, New York | 11.80 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273631

Page 4

| | | |
|----------|---|-------|
| 05/11/02 | Delivery Services - VENDOR:UPS - 505820: To Richard M. Seltzer, Coehn Weiss & Simon, LLP, New York | 11.80 |
| 05/11/02 | Delivery Services - VENDOR:UPS - 505820: To Akin, Gump, Strauss, H. Rey Stroube, III, Houston | 11.80 |
| 05/11/02 | Delivery Services - VENDOR:UPS - 505820: To Illinois Environmental Prot, Springfield | 9.56 |
| 05/11/02 | Delivery Services - VENDOR:UPS - 505820: To Mark I. Bane, Kelly Drye & Warren LLP, New York, | 11.80 |
| 05/11/02 | Delivery Services - VENDOR:UPS - 505820: To Diekemper, Hammond, Turcotte and Larrew, Saitn Louis | 6.00 |
| 05/11/02 | Delivery Services - VENDOR:UPS - 505820: To Minnesota Pollution Control, Saint Paul | 11.05 |
| 05/11/02 | Delivery Services - VENDOR:UPS - 505820: To Diekemper, Hammond, Turcotte and Larrew, Saint Louis | 9.56 |
| 05/11/02 | Delivery Services - VENDOR:UPS - 505820: To Kirk Sobecki, National Steel, Mishawaka | 8.32 |
| 05/11/02 | Delivery Services - VENDOR:UPS - 505820: To Nathaniel Rayle, Pension Benefit Guaranty Co., Washington | 11.05 |
| 05/11/02 | Delivery Services - VENDOR:UPS - 505820: To Todd A. Burgess, Quarles & Brady Steich Lang, Phoenix | 13.17 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273631

Page 5

| | | |
|----------|---|--------|
| 05/11/02 | Delivery Services - VENDOR:UPS - 505820: To Paul M. Singer, Reed Smith, Pittsburgh | 11.05 |
| 05/11/02 | Delivery Services - VENDOR:UPS - 505820: To Claudia Springer, Reed Smith, Philadelphia | 11.80 |
| 05/11/02 | Delivery Services - VENDOR:UPS - 505820: To Anna-Marie Hill, Sitrick & Co., Los Angeles | 13.17 |
| 05/13/02 | Court Filings - VENDOR:CLERK U.S. DISTRICT COURT; FILING OF PRO HAC APP. FOR M-NAUGHTON | 30.00 |
| 05/13/02 | Court Filings - VENDOR:CLERK U.S. DISTRICT COURT; FILING OF PRO HAC VICE APP. FOR M. BERKOFF | 30.00 |
| 05/13/02 | Court Filings - VENDOR:CLERK U.S. DISTRICT COURT; FILING OF PRO HAC VICE APP. FOR D. MISSNER | 30.00 |
| 05/13/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME TO: Stephen Wolfe - Chicago, IL, Dean Gramlich - Chicago, IL, Mark Thomas - Chicago, IL, Daniel A. Zazove - Chicago, IL, Timothy Pohl - Chicago, IL, Gary Cullen - Chicago, IL, Melanie Rovner - Chicago, IL, Sonia Chae - Chicago, IL, Mark Fisher - Chicago, IL, Victoria S. Crosley - Chicago, IL, Kurt M. Carlson - Chicago, IL, United States Environmental - Chicago, IL, Landmark - Chicago, IL, Heller Financial, Inc. - Chicago, IL, Kathryn Pamerter - Chicago, IL, - Steve B. Towbin - Chicago, IL, Joshua D. Sheifer - Chicago, IL, Ronald L. Rose - Chicago, IL, | 138.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273631

Page 6

William D. Brejcha - Chicago, IL,
Chad H. Gentleman - Chicago, IL,
Landmark - Chicago, IL

| | | |
|----------|--|--------|
| 05/14/02 | Local Travel - VENDOR:PETTY CASH MARK P NAUGHTON - CAB TO COURT FOR HEARING ON ILLINOIS POWER | 5.00 |
| 05/14/02 | Local Travel - VENDOR:PETTY CASH MARK P NAUGHTON - CAB TO COURT 4/23/02 | 6.00 |
| 05/14/02 | Local Messenger To David Levitt at 222 N. LaSalle in Chgo, IL | 5.25 |
| 05/15/02 | Transcripts - VENDOR:JACKLEEN DEFINI, C.S.R. R.P.R., TRANSCRIPT OF PROCEEDINGS BEFORE JOHN E. SQUIRES ON MAY 9,2002 | 590.00 |
| 05/16/02 | Local Messenger to Kurt Carlson, Tishler & Wald Ltd., Chgo IL | 5.25 |
| 05/16/02 | Local Messenger to Hon. John H. Suires, United States Bankruptcy Judge, Chgo IL | 9.50 |
| 05/17/02 | Local Messenger to John Sebastian, Leo & Weber, Chgo IL | 5.25 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Kirk Sobecki Ronald National Street in Mishawaka | 7.60 |
| 05/17/02 | Local Messenger to Stephen G. Wolfe, Office of the U.S. Trustee, Chgo IL | 5.25 |
| 05/17/02 | Local Messenger to Donald J. Kalfen, Ernst & Young Corporate Finance LLC, Chgo IL | 9.50 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273631

Page 7

| | | |
|----------|---|------|
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Kirk Sobeck Ronald national in Mishawaka | 7.60 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Richard M. Seltzer Coehn Weiss and Simon in New York | 8.76 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Akin Gump Strauss Rey Stroube in Houston | 8.76 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Illinois Enviromental in Springfield | 8.25 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Mark I. Bane Kelly Drye & Warren in New York | 8.76 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Minnesota Pollution Control in Saint Paul | 8.64 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Paul M. Singer Eric Reed in Pittsburgh | 8.64 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Claudia Springer Mat Reed in Philadelphia | 8.76 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Anna-Marie Hill Strick and Company in Los Angeles | 9.28 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Diekemper Hammond, Turcotte and Larrew. in St. Louis | 8.25 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273631

Page 8

| | | |
|----------|--|-------|
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 TO Richardd P. Krasnow Weil Gotshal & Manges, in New York | 8.76 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Kathleen M. Logan in Montclair | 8.76 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Richard M. Seltzer Coehn Weiss and Simon in New York | 11.77 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Akin, Gump, Strauss Rey Stroube in Houston | 11.77 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Illinois Environmental in Springfield | 9.54 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Mark I. Bane David Kelly in New York | 11.77 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 TO Minnesota Pollution Control in S. Paul | 11.03 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Kirk Sobecki Ronald natiional Steel corporation in Mishawaka | 8.30 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Nathaniel Rayle Pension Benefit in Washington | 8.64 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 TO Nathaniel Rayle pension benefit in Washington | 11.03 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273631

Page 9

| | | |
|----------|---|-------|
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Paul M. Singer Eric Reed Smith in Pittsburgh | 12.27 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Paul M. Singer Eric Reed in Pittsburgh | 11.03 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Claudia Springer Reed in Philadelphia | 11.77 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Anna-Marie Hill Sitrick and company in Los Angeles | 13.14 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Diekemper Hammond Turcotte and Larrew in St. Paul | 9.54 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Richard P. Krasnow Weil Gotshal & Manges in New York | 11.77 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Richard M. Seltzer Cohen Weiss and Simon in New York | 13.14 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 Akin, Gump, Strauss, Rey Stroube, in Houston | 13.14 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Illinois Environmental Prot in Springfield | 10.04 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Mark I. Banel in New York | 13.14 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Minnesota Pollution in St. Paul | 12.27 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273631

Page 10

| | | |
|----------|---|--------|
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Kirk Sobecki Ronald National in Mishawaka | 8.80 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Nathaniel Ravie in Washington | 12.27 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Todd A. Burgess Quarles & Brady Steich in Phoenix | 14.50 |
| 05/17/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - Keith Taylor//Skadden Arps Slate// 333 W. Wacker. | 9.50 |
| 05/17/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - 36 Individual Deliveries (Nina Taylor sender) | 57.00 |
| 05/17/02 | Court Filings - VENDOR:CLERK OF THE U.S. BANKRUPTCY C; 4 MOTIONS RE: AUTOMATIC STAY IN RE: NATIONAL STEEL 02 B 08699 | 300.00 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Richard P. Krasnow Weil in New York | 13.14 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Diekemper, Hammond, Turcotte and Larrew, in St. Louis | 10.04 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Claudia Springer Mat Reed Smith in Philadelphia | 13.14 |
| 05/17/02 | Delivery Services - VENDOR:UPS - 505820 To Anna-Maire Hill Strick in Los Angeles | 14.50 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273631

Page 11

| | | |
|----------|--|-------|
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Bryan Bradley and Kenneth Allen, Valparaiso, IN | 7.60 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Mark Bane, New York, NY | 14.41 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Mary Massa, Becker & Galanti, Granite City | 8.25 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Nathaniel Rayle, Washington | 13.54 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Richard Anderson, Briggs & Morgan, St. Paul, MN | 8.64 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Benjamin Ackerly, Richmond, VA | 8.78 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to U.S. District Court, Hammond, IN | 7.62 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 TO Ron Werhnyak, Esq., Mishawaka, WI | 7.62 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to John Davis, Mishawaka, WI | 7.62 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Illinois Environmental, Springfield, IL | 10.56 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Minnesota Pollution Control, St. Paul, MN | 13.54 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1273631

Page 12

| | | |
|----------|---|-------|
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Akin, Gump, Strauss, Houston, TX | 14.41 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Anna-Marie Hill, Los Angeles, CA | 15.90 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Claudia Springer, Philadelphia, PA | 14.41 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Kiekemper, Hammond, St. Louis, MO | 10.56 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Kirk Sobecki, Mishawaka, WI | 9.56 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to John Kujawski, Fallon | 8.27 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to James Stockberger, St. Louis, MO | 8.27 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 TO James Burnbaugh, Farmington Hills | 8.27 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Richard Seltzer, New York, NY | 14.41 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Craig Wolfe, New York, NY | 8.78 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Sam Danzis, New York, NY | 8.78 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273631

Page 13

| | | |
|----------|--|--------|
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Greg Farkas, Cleveland, Ohio | 8.27 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to James Pease, Cleveland, Ohio | 8.27 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Todd Burgess, Phoenix, AZ | 15.90 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Ron Werhnyak, Mishawaka, WI | 7.62 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Richard Krasnow, New York, NY | 14.41 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Paul Singer, Pittsburgh, PA | 13.54 |
| 05/18/02 | Delivery Services - VENDOR:UPS - 505820 to Tim Sander, New York, NY | 8.78 |
| 05/20/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME TO: Stephen Wolfe - Chicago, IL - Dean C. Gramlich - Chicago, IL - Mark Thomas - Chicago, IL - Daniel Zazove - Chicago, IL - Timothy R. Pohl - Chicago, IL - Gary Cullen - Chicago, IL - Melanie Rovner Cohen - Chicago, IL - Sonia Chae - Chicago, IL - Mark Fisher - Chicago, IL - Victoria S. Crosley - Chicago, IL - Kurt Carlson - Chicago, IL - United States Environmental - Chicago, IL - Landmark - Chciago, IL - Heller Financial, Inc. - Chicago, IL - Kathryn Pamerter - Chicago, IL - Steve Towbin - Chicago, IL - Joshua D. Sheffer - Chicago, IL Ronald Rose - Chicago, IL - William D. Brejcha - | 169.50 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273631

Page 14

Chicago, IL - Chad Gettleman -
Chicago, IL - Landmark - Chicago, IL
- Nathaniel Rayle - Washington, DC -
Kirk Sobecki - Mishawaka, IN -
Richard M. Seltzer - New York, NY -
Minnesota Pollution Control Agency -
St. Paul, MN - Jan Bond - St. Louis,
MO - Illinois Environmental
Protection Agency - Springfield, IL
- H. Rey Stroube, III - Houston, TX
, Michigan Department of
Environmental Quality - Lansing, MI,
Indiana Department of Environmental
Management - Indianapolis, IN -
Sitrick and Company - Los Angeles,
CA - Mark Bane - New York, NY,
Richard P. Krasnow - New York, NY -
Todd A. Burgess - Phoenix, AZ, Paul
Singer - Pittsburgh, PA, Claudia
Springer - Philadelphia, PA

| | | |
|----------|--|------|
| 05/20/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME TO: Robert Fishman - Chicago, IL | 6.05 |
| 05/20/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME TO: Thomas Labuda - Chicago, IL | 9.50 |
| 05/20/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME TO: Dean C. Gramlich - Chicago, IL | 9.50 |
| 05/20/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN To: John E. Sebastian, One North Lasalle Street, Chgo-MPN | 5.25 |
| 05/20/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME TO: Timothy R. Pohl - Chicago, IL | 9.50 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273631

Page 15

| | | |
|----------|--|------|
| 05/20/02 | Delivery Services - VENDOR:UPS - 505820 To: William McDonough | 7.62 |
| 05/20/02 | Delivery Services - VENDOR:UPS - 505820 To: Claudia Springer | 8.78 |
| 05/20/02 | Delivery Services - VENDOR:UPS - 505820 To: Ronald J. Werhnyak | 9.56 |
| 05/20/02 | Delivery Services - VENDOR:UPS - 505820 To: H. Rey Stroube | 8.78 |
| 05/21/02 | Delivery Services - VENDOR:UPS - 505820 To: Kirk Sobecki | 7.62 |
| 05/22/02 | Delivery Services - VENDOR:UPS - 505820 To: Mr. Gary Watkins | 9.56 |
| 05/22/02 | Delivery Services - VENDOR:UPS - 505820 To: Claudia Springer | 8.78 |
| 05/22/02 | Delivery Services - VENDOR:UPS - 505820 To: John P. Kujawski | 9.56 |
| 05/22/02 | Local Messenger - Steve Wolfe// Office of the U. S. Trustee// 227 W. Monroe | 5.25 |
| 05/23/02 | Local Messenger to Stephen Wolfe, 227 W. Monroe, Chicago, IL NHT | 5.25 |
| 05/23/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN To: Katherine Smith Dedrick, 222 North Lasalle Street, Chgo-NHT | 5.25 |
| 05/24/02 | Delivery Services - VENDOR:UPS - 505820 To: Eric Schaffer | 8.66 |
| 05/24/02 | Delivery Services - VENDOR:UPS - 505820 To: Kurt Sobecki | 7.62 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273631

Page 16

| | | |
|----------|---|-------|
| 05/27/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME TO: Keith Adam Simon - Chicago, IL | 13.50 |
| 05/28/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN TO: Ford R. Phillips - Chicago, IL | 5.25 |
| 05/28/02 | Meals - VENDOR:DAVID N. MISSNER, LUNCH @ STANDARD CLUB | 62.59 |
| 05/28/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN TO: Timothy R. Pohl - Chicago, IL | 5.25 |
| 05/29/02 | Local Messenger PMRW Delivery To: Stephen G. Wolfe, 227 West Monroe Street, Chgo, Dean C. Gramlich, 227 West Monroe Street, Chgo, Mark Thomas, Paul V. Possinger, 525 West Monroe Street, Steve B. Towbin, Jeremy C. Kleinman, 111 East Wacker Drive, Timothy R. Pohl, 333 West Wacker Drive, Chgo, Gary P. Cullen, 333 West Wacker Drive, Chgo | 26.25 |
| 05/30/02 | Local Messenger TO: Stephen G. Wolfe - Chicago, IL, Dean C. Gramlich - Chicago, IL - Mark Thomas - Chicago, IL - Daniel A. zazove - Chicago, IL - Timothy R. Pohl - Chicago, IL - Gary P. Cullen - Chicago, IL - Melanie Rovner Cohen - Chicago, IL - Sonia U. Chae - Chicago, IL - J. Mark Fisher - Chicago, IL - Victoria S. Crosley - Chicago, IL - Landmark, Attn: Eric B. Singer - Chicago, IL | 57.75 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273631

Page 17

| | |
|---|---------------------------|
| Computer Printing | 99.80 |
| Court Services | 270.00 |
| Duplicating | 6,089.50 |
| Facsimile | 544.00 |
| Long Distance Telephone | 30.41 |
| Office Supplies | 2.50 |
| Postage | 252.94 |
| Secretarial Overtime-Chicago | 378.91 |
| Subtotal Disbursements and Related Expenses | <u>\$12,584.51</u> |
| Total Fees and Disbursements | \$12,584.51 |
| Total Matter Current Balance | <u><u>\$12,584.51</u></u> |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1273631

Page 18

INVOICE SUMMARY

| | |
|--|---------------------------|
| Total Fees this Invoice | \$.00 |
| Total Disbursements and Other Charges this Invoice | <u>\$12,584.51</u> |
| Total Invoice Balance | <u><u>\$12,584.51</u></u> |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

June 25, 2002
Invoice # 1273631

REMITTANCE ADVICE

| | |
|--|---------------------------|
| Total Fees this Invoice | \$.00 |
| Total Disbursements and Other Charges this Invoice | <u>\$12,584.51</u> |
| Total Invoice Balance | <u><u>\$12,584.51</u></u> |

PLEASE REMIT TO THE LOCKBOX ADDRESS BELOW:

PIPER RUDNICK
135 S. LASALLE ST., DEPT 5266
CHICAGO, IL 60674-5266

306073
M. Berkoff



Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283018

Matter Number: 306073-000006

Matter Name: Case Administration

For National Steel Corporation

| Disbursements and Other Charges: | | |
|----------------------------------|---|---------|
| 04/09/02 | Lexis Charges | 11.40 |
| 05/07/02 | Local Travel - VENDOR:YELLOW CAB COMPANY - O/T TRAVEL HOME - C. DENNIS | 5.00 |
| 05/10/02 | Telephone Expense - VENDOR:MCI TELECOMMUNICATIONS | 113.87 |
| 05/13/02 | Reversal from Void Check Number: 61994 Bank ID: PC-REAL Voucher ID: 558700 Vendor: CLERK U.S. DISTRICT COURT | (30.00) |
| 05/13/02 | Reversal from Void Check Number: 61995 Bank ID: PC-REAL Voucher ID: 558701 Vendor: CLERK U.S. DISTRICT COURT | (30.00) |
| 05/13/02 | Reversal from Void Check Number: 61993 Bank ID: PC-REAL Voucher ID: 558699 Vendor: CLERK U.S. DISTRICT COURT | (30.00) |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Diekemper Hammond Turcotte and Larrew in St. Louis | 8.27 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Anna-Marie Hill Sitrick and company in Los Angeles | 9.30 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 2

| | | |
|----------|--|-------|
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Richard P. Krasnow Weil Gotshal & Manges, in New York | 8.78 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Todd A. Burgess Quarles & Brady Stelch Lang in Phoenix | 9.30 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 TO Andrew Yearly Frandk Lazard Freres in New York | 16.90 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Ronald J. Werhnyak K National steel corproation in Mishawaka | 10.56 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Cheser R. Babst Calland clements & zo in Pittsburgh | 20.24 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Thomas R. Howell Dewet Ballantine in Washington | 15.78 |
| 06/01/02 | Elivery Services - VENDOR:UPS - 505820 To David M. Zinn Williams & Connolly in Washington | 15.78 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Cludia Spring Matt Reed Smith in Philadelphia | 18.14 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To United State bankruptcy in Evansville | 8.27 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To David M. Zinn Williams & Connolly in Washington | 15.78 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283018

Page 3

| | | |
|----------|--|------|
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Ricahrd P. Krasnow R Weil Gotshal & Manges, in New York | 8.78 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Paul M. Singer and E Reed Smith in Pittsburgh | 8.66 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Claudia Spring Matt Reed Smith in Philadelphia | 8.78 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Paul Singer Eric Reed Smith in Pittsburgh | 8.66 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Kirk Sobeck Ronald Natonal Steel coproration in Mishawaka | 7.62 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Claudia Spriger mat Reed Smith in Philadelphia | 8.78 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To H. Rey Stroube Akin Gump Strauss in Houston | 8.78 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To W.L. Bates & Co. inc in Corpus Christi | 8.91 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Robert M. Ward insurance data services in San Juan Capistrano | 9.30 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Mr. Lee Roth, Vice P. insurance data services in Hermet | 9.30 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 4

| | | |
|----------|--|-------|
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Richard M. seltzer Coehn Weiss and Simon LLP in New York | 8.78 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Akin Gump Strauss H. Ray Stroube III Henry hin Houston | 8.78 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Illinois Environmental prot in Springfield | 8.27 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Mark Bane David Kelly Drye & Warren in New York | 8.78 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Minnesota Pollution control in Saint Paul | 8.66 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 TO Kirk SObeck Ronald National Steel corproation in Mishawaka | 7.62 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Nathaniel Rayle Pension Benefit Guaranty in Washington | 8.66 |
| 06/03/02 | Local Travel - VENDOR:PETTY CASH MARK A BERKOFF - CAB TO COURT 5/28/02 | 6.00 |
| 06/04/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME to SG Wolfe, | 16.00 |
| 06/04/02 | Westlaw Charges | 56.62 |
| 06/04/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME to HUD, Chgo IL | 5.25 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283018

Page 5

| | | |
|----------|---|-------|
| 06/04/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME to Sonia U. Chae, United States and Exchange Commission, Chgo IL; to Joshua Sheffer Richard D. Boonstra, Bruce J. Van Heukelm, Kevin J. Todd, Hoogendoorm & talbot, Chgo IL ; United States Environmental Protection Agency, Chgo IL; Steve B. Towbin, Jeremy C. Kleinman, D'Ancona & Pflaum, LLC, Chgo IL; Ronald L. Rose, Dykema Gossett PLLC, Chgo IL; william D. Brejcha, Stephen A. Oakley, Andrew K. Light, Scopelitis Garvin Light & Hanson, Chgo IL; Chad H. Gettleman, Matthew M. Martin, Adelman Gettleman, Merens Berish & Carte, chgo IL; Jeffrey M. Schwartz, Gardner, Carton & Doughlas, Chgo IL | 71.80 |
| 06/04/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME to Stephen Wolfe, Chgo IL | 16.00 |
| 06/04/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME to Steve Towbin, Chgo IL | 9.50 |
| 06/04/02 | Meals - VENDOR:COSI, INC.; BREAKFAST FOR CLIENT MEETING | 11.56 |
| 06/05/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN To: Thomas D. Williamson, 180 North Stetson Ave., Chgo-MAB | 5.25 |
| 06/07/02 | Local Messenger - TO: Jeffrey Schwartz - Chicago, IL | 5.25 |
| 06/07/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN To: Stephen G. Wolfe, 227 W. Monroe, Chgo; Dean C. Gramlich, 227 W. Monroe, Chgo; Mark Thomas, Paul V. Possinger, 525 W. Monroe, Chgo.; Daniel A. Zazove, | 68.25 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 6

Karen G. Kranbuehl, 311 South Wacker Drive, Chgo.; Timothy R. Pohl, 333 W. Wacker Drive, Chgo.; Gary P. Cullen, 333 W. Wacker Drive, Chgo.; Melanie Rovner Cohen, Brandy A. Sargent, 10 South Wacker Drive, Chgo.; Sonia U. Chae, 175 West Jackson, Chgo.; J. Mark Fisher, J. Jeffrey Patton, Jason M. Torf, 6600 Sears Tower, Victoria S. Crosley, 200 W. Adams Street, Chgo.; Alan Guon, 1144 W. Fulton Street, Chgo.; Craig A. Roeder, 130 East Randolph Drive, Chgo.; Timothy P. Martin, 120 S. Lasalle Street, Chgo.

06/07/02 Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN To: Daniel A. Zazove, Karen G. Kranbuehl, 311 South Wacker Dr., Chgo.; Alan Guon, 1144 W. Fulton St., Chgo.; Kurt M. Carlson, 200 South Wacker Drive, Chgo.; United States Environmental Protection Agency, 77 W. Jackson Blvd., Chgo.; Heller Financial, Inc., 500 West Monroe St., Chgo.; Kathryn A. Pamerter, 55 East. Monroe Street, Chgo.; Steve B. Towbin, Jeremy C. Kleinman, 111 E. Wacker Drive, Chgo.; Joshua D. Sheffer, Richard D. Boonstra, Bruce J. Van Heukelem, Kevin J. Todd, 122 South Michigan, Chgo.; Ronald L. Rose, 55 E. Monroe Street, Chgo.; Chad H. Gettleman, Mathew M. Martin, 53 West Jackson, Chgo.; Craig A. Roeder, 130 East Randolph Drive, Chgo.; Timothy P. Martin, 120 South Lasalle Street, Chgo

63.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 7

| | | |
|----------|--|--------|
| 06/07/02 | Court Filings - VENDOR:CLERK OF THE U.S. BANKRUPTCY C, MOTION FOR APPROVAL OF AGREEMENT TO MODIFY AUTOMATIC STAY IN RE: NATIONAL STEEL CORP. | 75.00 |
| 06/07/02 | Court Filings - VENDOR:CLERK OF THE U.S. BANKRUPTCY C, MOTIONS TO MODIFY THE AUTOMATIC STAY IN RE: NATIONAL STEEL | 150.00 |
| 06/07/02 | Local Messenger - TO: Singer - Chicago, IL | 5.25 |
| 06/07/02 | Local Messenger - TO: C. Roeder - Chicago, IL | 5.25 |
| 06/07/02 | Delivery Services - VENDOR:UPS - 505820 Peter Janovsky, Zeichner Ellman & Krause, LLP New York | 8.78 |
| 06/07/02 | Delivery Services - VENDOR:UPS - 505820 Arthur Aronson, Renfreew | 10.17 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 From: Nina Taylor - To: Patricia McCoul | 15.65 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 From: Mark Berkoff - To: Ron Werhnyak | 7.62 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 From: Nina Taylor - To: Insurance Data Service | 11.00 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 TO: Richard M. Seltzer | 8.78 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 To: Akin Gump strauss | 8.78 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 8

| | | |
|----------|---|--------|
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 To: Illinois Environmental Prot | 8.27 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 To: Mark I. Bane | 8.78 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 TO: Minnesota Pollution Control | 8.66 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 TO: Diekemper, Hammond | 8.27 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 TO: Kirk Sobecki | 7.62 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 TO: Richard Krasnow | 8.78 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 TO: Nathaniel Rayle | 8.66 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 TO: Todd A. Burgess | 9.30 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 TO: Paul M. Singer | 8.66 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 TO: Claudia Springer | 8.78 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 TO: Anna- Marie Hill | 9.30 |
| 06/10/02 | Westlaw Charges | 155.87 |
| 06/11/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN To: Thomas Williamson, 180 North Stetson, Chgo-NHT | 5.25 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 9

| | | |
|----------|--|-------|
| 06/11/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN To: Stephen G. Wolfe, 227 W. Monroe Street, Chgo; Dean C. Gramlich, 227 West Monroe, Chgo; Mark Thomas, 525 West Monroe Street, Chgo; Steve B. Towbin, 111 East Wacker Drive, Chgo; Timothy R. Pohl, 333 West Wacker Drive, Chgo; Gary P. Cullen, 333 West Wacker Drive, Chgo; Thomas D. Williamson, 180 North Stetson, Chgo; Joel A. Schechter, 53 West Jackson Blvd., Chgo | 26.25 |
| 06/11/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN To: Steve Towbin, 111 East Wacker Drive, Chgo-NHT | 5.25 |
| 06/11/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN To: Lauren Newman, 55 East Monroe Street, Chgo-MPN | 5.25 |
| 06/11/02 | Delivery Services - VENDOR:UPS - 505820 Kirk Sobecki, Ronald, National Steel Corporation, Mishawaka | 7.62 |
| 06/11/02 | Delivery Services - VENDOR:UPS - 505820 Richard Krasnow, Weil Gotshal & Manges, Ltd. New York. | 8.78 |
| 06/11/02 | Delivery Services - VENDOR:UPS - 505820 H. Rey Stroube, III Akin, Kump, Strauss, Et Al. Houston | 8.78 |
| 06/11/02 | Delivery Services - VENDOR:UPS - 505820 Claudia Spring, Matt, Reed Smith, Philadelphia | 8.78 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283018

Page 10

| | | |
|----------|---|--------|
| 06/11/02 | Delivery Services - VENDOR:UPS - 505820 Paul Singer, Reed Smith, Pittsburgh | 8.66 |
| 06/12/02 | Delivery Services - VENDOR:UPS - 505820 John J. Moran, Jr. national Steel Corporation, Mishawaka | 7.62 |
| 06/14/02 | Lexis Charges | 28.80 |
| 06/17/02 | Westlaw Charges | 316.86 |
| 06/17/02 | Lexis Charges | 56.40 |
| 06/19/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO TO: Peter Janovsky - New York, NY | 15.45 |
| 06/19/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO TO: Marc S. Simon - Deerfield, IL | 11.31 |
| 06/19/02 | Mileage Allowance/Parking - VENDOR:MARC I. FENTON, MILEAGE AND PARKING EXPENSE | 97.44 |
| 06/19/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN to Thomas Williamson, Chgo IL | 5.25 |
| 06/19/02 | Local Messenger to Stephen G. Wolfe, Office of the U.S. Trustee Chgo IL; to Mark Thomas; Paul V. Possiner, Katten Muchin Zavis, Chgo IL; to Timothy R. Pohl, Skadden Arps Slate Meafher & flom, Chgo IL; Dean C. Gramlich, Mohsin N. Khambati, McDermott Will & Emery, Chgo IL; to Gary P. Cullen Skadden Arps Slate Meagher & flom, Chgo IL | 26.25 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 11

| | | |
|----------|--|-------|
| 06/19/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN to Steve Towbin, Chgo IL | 5.25 |
| 06/20/02 | Court Costs - VENDOR:CLERK U.S. DISTRICT COURT, COURT FEE TO FILE APPEARANCE IN INDIANA FOR MARK NAUGHTON | 60.00 |
| 06/20/02 | Court Costs - VENDOR:CLERK U.S. DISTRICT COURT, COURT FEE TO FILE APPEARANCE IN INDIANA FOR MARK BERKOFF | 60.00 |
| 06/20/02 | Court Costs - VENDOR:CLERK U.S. DISTRICT COURT, COURT FEE TO FILE APPEARANCE IN INDIANA COURT FOR DAVID MISSNER | 60.00 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Claudia Spring | 8.78 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Doris Young | 8.27 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Raymond Woirowicz | 8.27 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Douglas Roberts | 7.62 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 SENDER, Camille E. Ptak - Receiver, Arthur H. Aronson | 12.56 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 12

| | | |
|----------|---|-------|
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Michigan Department of Treasury | 7.62 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Clerk of the U.S. District Court | 7.62 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Chase Manhattan | 8.78 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Connecticut National Bank | 8.78 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, William Choslovsky - Receiver, Mary Massa | 19.56 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Patricia McCoul | 8.78 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, H. Rey Stroube | 8.78 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Richard Krasnow | 8.78 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Kirk Sobbecki | 7.62 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, H. Rey Stroube | 8.78 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283018

Page 13

| | | |
|----------|---|-------|
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 SEndeR, Nina Taylor - Receiver, Paul Singer | 8.66 |
| 06/24/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME TO: Squire, 219 S Dearborn | 26.50 |
| 06/24/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME TO: Judge Squires - Chicago, IL | 26.50 |
| 06/25/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - FROM: NINA TAYLOR TO: DEAN C. GRAMLICH, CHICAGO IL 60606 | 9.50 |
| 06/25/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - FROM: NINA TAYLOR TO: STEPHEN WOLFE, CHICAGO IL 60606 | 9.50 |
| 06/25/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - FROM: MARK THOMAS, CHICAGO IL 60661-3693 | 9.50 |
| 06/25/02 | Court Reporter - VENDOR:JACKLEEN DEFINI, C.S.R. R.P.R.; TRANSCRIPT IN RE: NATIONAL STEEL 02B8699 | 62.00 |
| 06/25/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - FROM: NINA TAYLOR TO: GARY P. CULLEN, CHICAGO IL 60606 | 9.50 |
| 06/25/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - FROM: NINA TAYLOR TO: FORD R. PHILLIPS, CHICAGO IL 60606 | 9.50 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 14

| | | |
|----------|--|-------|
| 06/25/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - FROM: NINA TAYLOR TO: DELOITTE CONSULTING, CHICAGO IL 60601 | 9.50 |
| 06/25/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - FROM: NINA TAYLOR TO: JEFFREY M. SCHWARTZ, CHICAGO IL 60610 | 9.50 |
| 06/25/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - FROM: TIMOTHY R. POHL, CHICAGO IL 60606 | 9.50 |
| 06/27/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - DALLAS TO: David F. Cooper - Toledo, OH | 12.83 |
| 06/28/02 | Local Messenger From N. Taylor To Stephen Wolfe, 60606 | 5.21 |
| 06/28/02 | Local Messenger From N. Taylor To Terry Savage 60606 | 5.22 |
| 06/28/02 | Local Messenger From N. Taylor Tomark Thomas & Paul Possinger, 60661 | 5.21 |
| 06/28/02 | Local Messenger From N. Taylor To Timothy Pohl 60606 | 5.21 |
| 06/28/02 | Local Messenger From N. Taylor To Melanie Cohen & Brandy Sargent 60606 | 5.21 |
| 06/28/02 | Local Messenger From N. Taylor To J. Mark Fisher, J. Jeffery Patton, & Jason Torf, 60606 | 5.21 |
| 06/28/02 | Local Messenger From N. Taylor To Dean Gramlich and Mohsin Khambati 60606 | 5.22 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 15

| | | |
|----------|---|----------|
| 06/28/02 | Local Messenger From N. Taylor To Daniel Zazove, Kartn Kranbuchi 60606 | 5.22 |
| 06/28/02 | Local Messenger From N. Taylor To Gary Cullen, 60606 | 5.22 |
| 06/28/02 | Local Messenger From N. Taylor To Sonia Chae 60604 | 5.22 |
| 06/28/02 | Local Messenger From N. Taylor To Victoria Crosley, 60606 | 5.22 |
| 06/28/02 | Local Messenger From N. Taylor To Kurt Carlson, 60606 | 5.22 |
| 06/28/02 | Local Messenger From N. Taylor To Eric Singer, 60606 | 5.22 |
| 06/28/02 | Local Messenger From N. Taylor To Brian Benz, 60661 | 5.22 |
| 06/28/02 | Local Messenger From N. Taylor To Keith Adam Simon, 60606 | 5.22 |
| 06/28/02 | Court Filings - VENDOR:CLERK OF THE U.S. BANKRUPTCY C; MOTION FOR APPROVAL OF THE AUTOMATIC STAY IN RE: NATIONAL STEEL | 75.00 |
| | Court Services | 100.00 |
| | Duplicating | 4,695.60 |
| | Facsimile | 476.00 |
| | Long Distance Telephone | 7.27 |
| | Postage | 176.58 |
| | Secretarial Overtime-Chicago | 126.30 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 16

| | |
|---|--------------------------|
| Telephone-travel | 1.36 |
| Subtotal Disbursements and Related Expenses | <u>\$8,160.90</u> |
| Total Fees and Disbursements | \$8,160.90 |
| Total Matter Current Balance | <u><u>\$8,160.90</u></u> |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Attn: Ron Werhnyak
4100 Edison Lakes Parkway
Mishawaka, IN 46545

July 25, 2002
Invoice # 1283018

Matter Number: 306073-000006

Matter Name: Case Administration

For National Steel Corporation

| Disbursements and Other Charges: | | |
|----------------------------------|---|---------|
| 04/09/02 | Lexis Charges | 11.40 |
| 05/07/02 | Local Travel - VENDOR:YELLOW CAB COMPANY - O/T TRAVEL HOME - C. DENNIS | 5.00 |
| 05/10/02 | Telephone Expense - VENDOR:MCI TELECOMMUNICATIONS | 113.87 |
| 05/13/02 | Reversal from Void Check Number: 61994 Bank ID: PC-REAL Voucher ID: 558700 Vendor: CLERK U.S. DISTRICT COURT | (30.00) |
| 05/13/02 | Reversal from Void Check Number: 61995 Bank ID: PC-REAL Voucher ID: 558701 Vendor: CLERK U.S. DISTRICT COURT | (30.00) |
| 05/13/02 | Reversal from Void Check Number: 61993 Bank ID: PC-REAL Voucher ID: 558699 Vendor: CLERK U.S. DISTRICT COURT | (30.00) |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Diekemper Hammond Turcotte and Larrew in St. Louis | 8.27 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Anna-Marie Hill Sitrick and company in Los Angeles | 9.30 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 2

| | | |
|----------|--|-------|
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Richard P. Krasnow Weil Gotshal & Manges, in New York | 8.78 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Todd A. Burgess Quarles & Brady Stelch Lang in Phoenix | 9.30 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 TO Andrew Yearly Frandk Lazard Freres in New York | 16.90 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Ronald J. Werhnyak K National steel corproation in Mishawaka | 10.56 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Cheser R. Babst Calland clements & zo in Pittsburgh | 20.24 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Thomas R. Howell Dewet Ballantine in Washington | 15.78 |
| 06/01/02 | Elivery Services - VENDOR:UPS - 505820 To David M. Zinn Williams & Connolly in Washington | 15.78 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Cludia Spring Matt Reed Smith in Philadelphia | 18.14 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To United State bankruptcy in Evansville | 8.27 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To David M. Zinn Williams & Connolly in Washington | 15.78 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 3

| | | |
|----------|--|------|
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Ricahrd P. Krasnow R Weil Gotshal & Manges, in New York | 8.78 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Paul M. Singer and E Reed Smith in Pittsburgh | 8.66 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Claudia Spring Matt Reed Smith in Philadelphia | 8.78 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Paul Singer Eric Reed Smith in Pittsburgh | 8.66 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Kirk Sobeck Ronald Natonal Steel coproration in Mishawaka | 7.62 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Claudia Spriger mat Reed Smith in Philadelphia | 8.78 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To H. Rey Stroube Akin Gump Strauss in Houston | 8.78 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To W.L. Bates & Co. inc in Corpus Christi | 8.91 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Robert M. Ward insurance data services in San Juan Capistrano | 9.30 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Mr. Lee Roth, Vice P. insurance data services in Hermet | 9.30 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283018

Page 4

| | | |
|----------|--|-------|
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Richard M. seltzer Coehn Weiss and Simon LLP in New York | 8.78 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Akin Gump Strauss H. Ray Stroube III Henry hin Houston | 8.78 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Illinois Environmental prot in Springfield | 8.27 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Mark Bane David Kelly Drye & Warren in New York | 8.78 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Minnesota Pollution control in Saint Paul | 8.66 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 TO Kirk SObeck Ronald National Steel corproation in Mishawaka | 7.62 |
| 06/01/02 | Delivery Services - VENDOR:UPS - 505820 To Nathaniel Rayle Pension Benefit Guaranty in Washington | 8.66 |
| 06/03/02 | Local Travel - VENDOR:PETTY CASH MARK A BERKOFF - CAB TO COURT 5/28/02 | 6.00 |
| 06/04/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME to SG Wolfe, | 16.00 |
| 06/04/02 | Westlaw Charges | 56.62 |
| 06/04/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME to HUD, Chgo IL | 5.25 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 5

| | | |
|----------|---|-------|
| 06/04/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME to Sonia U. Chae, United States and Exchange Commission, Chgo IL; to Joshua Sheffer Richard D. Boonstra, Bruce J. Van Heukelm, Kevin J. Todd, Hoogendoorm & talbot, Chgo IL ; United States Environmental Protection Agency, Chgo IL; Steve B. Towbin, Jeremy C. Kleinman, D'Ancona & Pflaum, LLC, Chgo IL; Ronald L. Rose, Dykema Gossett PLLC, Chgo IL; william D. Brejcha, Stephen A. Oakley, Andrew K. Light, Scopelitis Garvin Light & Hanson, Chgo IL; Chad H. Gettleman, Matthew M. Martin, Adelman Gettleman, Merens Berish & Carte, chgo IL; Jeffrey M. Schwartz, Gardner, Carton & Doughlas, Chgo IL | 71.80 |
| 06/04/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME to Stephen Wolfe, Chgo IL | 16.00 |
| 06/04/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME to Steve Towbin, Chgo IL | 9.50 |
| 06/04/02 | Meals - VENDOR:COSI, INC.; BREAKFAST FOR CLIENT MEETING | 11.56 |
| 06/05/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN To: Thomas D. Williamson, 180 North Stetson Ave., Chgo-MAB | 5.25 |
| 06/07/02 | Local Messenger - TO: Jeffrey Schwartz - Chicago, IL | 5.25 |
| 06/07/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN To: Stephen G. Wolfe, 227 W. Monroe, Chgo; Dean C. Gramlich, 227 W. Monroe, Chgo; Mark Thomas, Paul V. Possinger, 525 W. Monroe, Chgo.; Daniel A. Zazove, | 68.25 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 6

Karen G. Kranbuehl, 311 South Wacker Drive, Chgo.; Timothy R. Pohl, 333 W. Wacker Drive, Chgo.; Gary P. Cullen, 333 W. Wacker Drive, Chgo.; Melanie Rovner Cohen, Brandy A. Sargent, 10 South Wacker Drive, Chgo.; Sonia U. Chae, 175 West Jackson, Chgo.; J. Mark Fisher, J. Jeffrey Patton, Jason M. Torf, 6600 Sears Tower, Victoria S. Crosley, 200 W. Adams Street, Chgo.; Alan Guon, 1144 W. Fulton Street, Chgo.; Craig A. Roeder, 130 East Randolph Drive, Chgo.; Timothy P. Martin, 120 S. LaSalle Street, Chgo.

06/07/02

Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN To: Daniel A. Zazove, Karen G. Kranbuehl, 311 South Wacker Dr., Chgo.; Alan Guon, 1144 W. Fulton St., Chgo.; Kurt M. Carlson, 200 South Wacker Drive, Chgo.; United States Environmental Protection Agency, 77 W. Jackson Blvd., Chgo.; Heller Financial, Inc., 500 West Monroe St., Chgo.; Kathryn A. Pamenter, 55 East. Monroe Street, Chgo.; Steve B. Towbin, Jeremy C. Kleinman, 111 E. Wacker Drive, Chgo.; Joshua D. Sheffer, Richard D. Boonstra, Bruce J. Van Heukelem, Kevin J. Todd, 122 South Michigan, Chgo.; Ronald L. Rose, 55 E. Monroe Street, Chgo.; Chad H. Gettleman, Mathew M. Martin, 53 West Jackson, Chgo.; Craig A. Roeder, 130 East Randolph Drive, Chgo.; Timothy P. Martin, 120 South LaSalle Street, Chgo

63.00

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 7

| | | |
|----------|--|--------|
| 06/07/02 | Court Filings - VENDOR:CLERK OF THE U.S. BANKRUPTCY C, MOTION FOR APPROVAL OF AGREEMENT TV MODIFY AUTOMATIC STAY IN RE: NATIONAL STEEL CORP. | 75.00 |
| 06/07/02 | Court Filings - VENDOR:CLERK OF THE U.S. BANKRUPTCY C, MOTIONS TO MODIFY THE AUTOMATIC STAY IN RE: NATIONAL STEEL | 150.00 |
| 06/07/02 | Local Messenger - TO: Singer - Chicago, IL | 5.25 |
| 06/07/02 | Local Messenger - TO: C. Roeder - Chicago, IL | 5.25 |
| 06/07/02 | Delivery Services - VENDOR:UPS - 505820 Peter Janovsky, Zeichner Ellman & Krause, LLP New York | 8.78 |
| 06/07/02 | Delivery Services - VENDOR:UPS - 505820 Arthur Aronson, Renfreew | 10.17 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 From: Nina Taylor - To: Patricia McCoul | 15.65 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 From: Mark Berkoff - To: Ron Werhnyak | 7.62 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 From: Nina Taylor - To: Insurance Data Service | 11.00 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 TO: Richard M. Seltzer | 8.78 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 To: Akin Gump strauss | 8.78 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 8

| | | |
|----------|---|--------|
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 To: Illinois Environmental Prot | 8.27 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 To: Mark I. Bane | 8.78 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 TO: Minnesota Pollution Control | 8.66 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 TO: Diekemper, Hammond | 8.27 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 TO: Kirk Sobecki | 7.62 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 TO: Richard Krasnow | 8.78 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 TO: Nathaniel Rayle | 8.66 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 TO: Todd A. Burgess | 9.30 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 TO: Paul M. Singer | 8.66 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 TO: Claudia Springer | 8.78 |
| 06/08/02 | Delivery Services - VENDOR:UPS - 505820 TO: Anna- Marie Hill | 9.30 |
| 06/10/02 | Westlaw Charges | 155.87 |
| 06/11/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN To: Thomas Williamson, 180 North Stetson, Chgo-NHT | 5.25 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 9

| | | |
|----------|--|-------|
| 06/11/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN To: Stephen G. Wolfe, 227 W. Monroe Street, Chgo; Dean C. Gramlich, 227 West Monroe, Chgo; Mark Thomas, 525 West Monroe Street, Chgo; Steve B. Towbin, 111 East Wacker Drive, Chgo; Timothy R. Pohl, 333 West Wacker Drive, Chgo; Gary P. Cullen, 333 West Wacker Drive, Chgo; Thomas D. Williamson, 180 North Stetson, Chgo; Joel A. Schechter, 53 West Jackson Blvd., Chgo | 26.25 |
| 06/11/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN To: Steve Towbin, 111 East Wacker Drive, Chgo-NHT | 5.25 |
| 06/11/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN To: Lauren Newman, 55 East Monroe Street, Chgo-MPN | 5.25 |
| 06/11/02 | Delivery Services - VENDOR:UPS - 505820 Kirk Sobecki, Ronald, National Steel Corporation, Mishawaka | 7.62 |
| 06/11/02 | Delivery Services - VENDOR:UPS - 505820 Richard Krasnow, Weil Gotshal & Manges, Ltd. New York. | 8.78 |
| 06/11/02 | Delivery Services - VENDOR:UPS - 505820 H. Rey Stroube, III Akin, Kump, Strauss, Et Al. Houston | 8.78 |
| 06/11/02 | Delivery Services - VENDOR:UPS - 505820 Claudia Spring, Matt, Reed Smith, Philadelphia | 8.78 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1283018

Page 10

| | | |
|----------|---|--------|
| 06/11/02 | Delivery Services - VENDOR:UPS - 505820 Paul Singer, Reed Smith, Pittsburgh | 8.66 |
| 06/12/02 | Delivery Services - VENDOR:UPS - 505820 John J. Moran, Jr. national Steel Corporation, Mishawaka | 7.62 |
| 06/14/02 | Lexis Charges | 28.80 |
| 06/17/02 | Westlaw Charges | 316.86 |
| 06/17/02 | Lexis Charges | 56.40 |
| 06/19/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO TO: Peter Janovsky - New York, NY | 15.45 |
| 06/19/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO TO: Marc S. Simon - Deerfield, IL | 11.31 |
| 06/19/02 | Mileage Allowance/Parking - VENDOR:MARC I. FENTON, MILEAGE AND PARKING EXPENSE | 97.44 |
| 06/19/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN to Thomas Williamson, Chgo IL | 5.25 |
| 06/19/02 | Local Messenger to Stephen G. Wolfe, Office of the U.S. Trustee Chgo IL; to Mark Thomas; Paul V. Possiner, Katten Muchin Zavis, Chgo IL; to Timothy R. Pohl, Skadden Arps Slate Meafher & flom, Chgo IL; Dean C. Gramlich, Mohsin N. Khambati, McDermott Will & Emery, Chgo IL; to Gary P. Cullen Skadden Arps Slate Meagher & flom, Chgo IL | 26.25 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 11

| | | |
|----------|---|-------|
| 06/19/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN to Steve Towbin, Chgo IL | 5.25 |
| 06/20/02 | Court Costs - VENDOR:CLERK U.S. DISTRICT COURT, COURT FEE TO FILE APPEARANCE IN INDIANA FOR MARK NAUGHTON | 60.00 |
| 06/20/02 | Court Costs - VENDOR:CLERK U.S. DISTRICT COURT, COURT FEE TO FILE APPEARANCE IN INDIANA FOR MARK BERKOFF | 60.00 |
| 06/20/02 | Court Costs - VENDOR:CLERK U.S. DISTRICT COURT, COURT FEE TO FILE APPEARANCE IN INDIANA COURT FOR DAVID MISSNER | 60.00 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Claudia Spring | 8.78 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Doris Young | 8.27 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Raymond Waitowicz | 8.27 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Douglas Roberts | 7.62 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 SENDER, Camille E. Ptak - Receiver, Arthur H. Aronson | 12.56 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 12

| | | |
|----------|---|-------|
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Michigan Department of Treasury | 7.62 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Clerk of the U.S. District Court | 7.62 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Chase Manhattan | 8.78 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Connecticut National Bank | 8.78 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, William Choslovsky - Receiver, Mary Massa | 19.56 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Patricia McCoul | 8.78 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, H. Rey Stroube | 8.78 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Richard Krasnow | 8.78 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Kirk Sobbecki | 7.62 |
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, H. Rey Stroube | 8.78 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 13

| | | |
|----------|---|-------|
| 06/22/02 | Delivery Services - VENDOR:UPS - 505820 SEndr, Nina Taylor - Receiver, Paul Singer | 8.66 |
| 06/24/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME TO: Squire, 219 S Dearborn | 26.50 |
| 06/24/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME TO: Judge Squires - Chicago, IL | 26.50 |
| 06/25/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - FROM: NINA TAYLOR TO: DEAN C. GRAMLICH, CHICAGO IL 60606 | 9.50 |
| 06/25/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - FROM: NINA TAYLOR TO: STEPHEN WOLFE, CHICAGO IL 60606 | 9.50 |
| 06/25/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - FROM: MARK THOMAS, CHICAGO IL 60661-3693 | 9.50 |
| 06/25/02 | Court Reporter - VENDOR:JACKLEEN DEFINI, C.S.R. R.P.R.; TRANSCRIPT IN RE: NATIONAL STEEL 02B8699 | 62.00 |
| 06/25/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - FROM: NINA TAYLOR TO: GARY P. CULLEN, CHICAGO IL 60606 | 9.50 |
| 06/25/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - FROM: NINA TAYLOR TO: FORD R. PHILLIPS, CHICAGO IL 60606 | 9.50 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 14

| | | |
|----------|--|-------|
| 06/25/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - FROM: NINA TAYLOR TO: DELOITTE CONSULTING, CHICAGO IL 60601 | 9.50 |
| 06/25/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - FROM: NINA TAYLOR TO: JEFFREY M. SCHWARTZ, CHICAGO IL 60610 | 9.50 |
| 06/25/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN - FROM: TIMOTHY R. POHL, CHICAGO IL 60606 | 9.50 |
| 06/27/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - DALLAS TO: David F. Cooper - Toledo, OH | 12.83 |
| 06/28/02 | Local Messenger From N. Taylor To Stephen Wolfe, 60606 | 5.21 |
| 06/28/02 | Local Messenger From N. Taylor To Terry Savage 60606 | 5.22 |
| 06/28/02 | Local Messenger From N. Taylor Tomark Thomas & Paul Possinger, 60661 | 5.21 |
| 06/28/02 | Local Messenger From N. Taylor To Timothy Pohl 60606 | 5.21 |
| 06/28/02 | Local Messenger From N. Taylor To Melanie Cohen & Brandy Sargent 60606 | 5.21 |
| 06/28/02 | Local Messenger From N. Taylor To J. Mark Fisher, J. Jeffery Patton, & Jason Torf, 60606 | 5.21 |
| 06/28/02 | Local Messenger From N. Taylor To Dean Gramlich and Mohsin Khambati 60606 | 5.22 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1283018

Page 15

| | | |
|----------|---|----------|
| 06/28/02 | Local Messenger From N. Taylor To Daniel Zazove, Kartn Kranbuchi 60606 | 5.22 |
| 06/28/02 | Local Messenger From N. Taylor To Gary Cullen, 60606 | 5.22 |
| 06/28/02 | Local Messenger From N. Taylor To Sonia Chae 60604 | 5.22 |
| 06/28/02 | Local Messenger From N. Taylor To Victoria Crosley, 60606 | 5.22 |
| 06/28/02 | Local Messenger From N. Taylor To Kurt Carlson, 60606 | 5.22 |
| 06/28/02 | Local Messenger From N. Taylor To Eric Singer, 60606 | 5.22 |
| 06/28/02 | Local Messenger From N. Taylor To Brian Benz, 60661 | 5.22 |
| 06/28/02 | Local Messenger From N. Taylor To Keith Adam Simon, 60606 | 5.22 |
| 06/28/02 | Court Filings - VENDOR:CLERK OF THE U.S. BANKRUPTCY C; MOTION FOR APPROVAL OF THE AUTOMATIC STAY IN RE: NATIONAL STEEL | 75.00 |
| | Court Services | 100.00 |
| | Duplicating | 4,695.60 |
| | Facsimile | 476.00 |
| | Long Distance Telephone | 7.27 |
| | Postage | 176.58 |
| | Secretarial Overtime-Chicago | 126.30 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1293371

Page 2

| | | |
|----------|--|-------|
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Andrew Yearly | 8.78 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Eiji Fujita | 8.27 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Cohen-Esrey Real | 8.66 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Scott Peterson | 9.56 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Thomas Howell | 19.12 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Pitnet Bowes Credit Corporation | 8.78 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, DAVID M. Zinn | 19.12 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 SENDER, Nina Taylor - Receiver, General Manager | 7.62 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Tony Shebek | 8.27 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Benjamin C. Ackerly | 8.78 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1293371

Page 3

| | | |
|----------|---|--------|
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, William Choslovsky - Receiver, Michael Wilson | 8.78 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Ronald Werhnyak | 11.68 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nian Taylor - Receiver, Chester Babst | 19.12 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Richard Krasnow | 20.62 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Claudia Spring | 20.62 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina H. Taylor - Receiver, Ronald Werhnyak | 9.56 |
| 06/29/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Paul Singer | 19.12 |
| 07/01/02 | Court Filings - VENDOR:CLERK OF THE U.S. BANKRUPTCY C; MOTIONS FOR APPROVAL OF THE AUTOMATIC STAY -2- | 150.00 |
| 07/01/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - DALLAS To: Joan M. H. Weppler, Hamilton, Ontario, Canada | 24.34 |
| 07/01/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - DALLAS To: James S. Carr, New York, NY, Ellen T. Harmon, New York, NY; Sidley Austin Brown & Wood LLP, New York, NY; Lynne A. Richardson, Allentown, PA; Kerry S. | 721.46 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1293371

Page 4

Kehoe, Boston, MA; Larry J. McClatchey, Columbus, OH; John P. Dillman, Houston, TX; Steven J. Reisman, New York, NY; James M. Peck, New York, NY; Paul, Weiss, Rifkin, Wharton & Garrison, New York, NY; James M. Malley, New York, NY; James Conlon, Broadview Heights, OH; Holly H. Wilhelmus, Evansville, IN; Hodgson Russ LLP, Buffalo, NY; Michael C. Azar, Detroit, MI; Glenn M. Reisman, Shelton, CT; Richard M. Beheler, Kansas City, MO; William D. Brejcha, Stephen A. Oakley, Indianapolis, IN; Jay P. Kennedy, Indianapolis, IN; Philip D. Anker, Washington, DC; Allan S. Brilliant, New York, NY; Eli Krivosha, Jr., Pittsburgh, PA; N. Theodore Zink, Jr., New York, NY; Michael R. Enright, Hartford, CT; Rose A. Houk, Lansing, MI; Louis P. Rochkind, Detroit, MI; Earle I. Erman, Craig E. Zucker, Southfield, MI; John Koerber, Stamford, CT; Jay E. Loeb, Atlanta, GA; Lori Robertson, Austin, TX; Richardo I. Kilpatrick, Detroit, MI; Tom Vyvyan, Minneapolis, MN; Diane P. Furr, Charlotte, NC; Diana M. Thimmig, Cleveland, OH; Steven A. Ginther, Jefferson City, MO; Diana M. Thimmig, Cleveland, OH; Kim Y. Jefferson, Nashville, TN; Michael Reed, Austin, TX; Gary P. Lightman, Philadelphia, PA; Lewisville Independent School District, Dallas, TX; Benjamin C. Ackerly, Richmond, VA; Stanton L. Cave, Lexington, KY; Lawrence Clancy, Milwaukee, WI; RS Electronics, Livonia, MI; Mary Ann Kilgore, Omaha, NE; Elizabeth V. Heller, Edwardsville, IL; Peter S.

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1293371

Page 5

Partee, Richmond, VA; Albert Randall
Knopf, St. Louis, MO; Thomas M.
Walz, South Bend, IN; Dick Mackie,
St. Joseph, MI; Lori Gruver
Robertson, Austin, TX

| | | |
|----------|---|-------|
| 07/01/02 | Delivery Services - VENDOR:UPS - 505820 To: Claudia Springer | 13.17 |
| 07/01/02 | Delivery Services - VENDOR:UPS - 505820 To: Anna-Marie Hill | 14.53 |
| 07/01/02 | Delivery Services - VENDOR:UPS - 505820 To: Diekemper, Hammond, Turcotte and Larrew, PC | 10.07 |
| 07/01/02 | Delivery Services - VENDOR:UPS - 505820 To: Richard P. Krasnow | 13.17 |
| 07/01/02 | Delivery Services - VENDOR:UPS - 505820 To: Ronald J. Werhnyak | 8.82 |
| 07/01/02 | Delivery Services - VENDOR:UPS - 505820 To: John Hall | 8.66 |
| 07/01/02 | Delivery Services - VENDOR:UPS - 505820 To: Todd Moore | 8.78 |
| 07/01/02 | Delivery Services - VENDOR:UPS - 505820 To: Richard M. Seltzer | 13.17 |
| 07/01/02 | Delivery Services - VENDOR:UPS - 505820 To: Akin, Gump, Strauss | 13.17 |
| 07/01/02 | Local Messenger - 333 W Wacker, 200 W Madison, 120 S LaSalle, 225 W Wacker, 222 N LaSalle, 70 W Madison, 70 W Madison, 2 N LaSalle | 36.75 |
| 07/01/02 | Delivery Services - VENDOR:UPS - 505820 To: Illinois Environmental | 10.07 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1293371

Page 6

| | | |
|----------|--|-------|
| 07/01/02 | Delivery Services - VENDOR:UPS - 505820 To: Ronald J. Werhnyak | 8.82 |
| 07/01/02 | Delivery Services - VENDOR:UPS - 505820 To: Mark I. Bane | 13.17 |
| 07/01/02 | Delivery Services - VENDOR:UPS - 505820 To: Minnesota Pollution Control | 12.30 |
| 07/01/02 | Delivery Services - VENDOR:UPS - 505820 To: Nathaniel Rayle | 12.30 |
| 07/01/02 | Delivery Services - VENDOR:UPS - 505820 To: Todd A. Burgess | 14.53 |
| 07/01/02 | Delivery Services - VENDOR:UPS - 505820 To: Paul M. Singer | 12.30 |
| 07/01/02 | Delivery Services - VENDOR:UPS - 505820 To: Richard G. Smolev | 8.78 |
| 07/01/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, TO Stephen Wolfe, 227 W. Monroe, Mark Thomas, 525 W. Monroe, Timothy Pohl, 333 W. Wacker, Melanie Rovner Cohen, 10 S. Wacker, Mark Fisher and J. Patton, 6600 Sears Tower, Dean Gramlich, 227 W. Monroe, Daniel Zazove, 311 S. Wacker Drive, Gary Cullen, 333 W. Wacker, Sonia Chae, 175 W. Jackson, Victoria Crosley, 200 W. Adams, Kurt Carlson, 200 S. Wacker, Eric Singer, 308 W. Randolph, Kathryn Pamerter, 55 E. Monroe, Kevin Todd, 122 S. Michigan, Andrew Light, 120 S. LaSalle, U.S. Environ. Protection Agency, 77 W. Jackson, Brian Benz, 500 W. Monroe, Jeremy Kleinman, 111 E. Wacker, Ronald Rose, 55 E. Monroe, Chad Gettleman, 53 W. Jackson, Chicago, | 77.25 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1293371

Page 7

IL NT

| | | |
|----------|---|----------|
| 07/02/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME TO: United States Environmental Protection Agency-Chicago, IL/Kathryn A. Pamenter-Chicago, IL/Steve B. Towbin-Chicago, IL/Joshua D. Sheffer-Chicago, IL/Ronald L.Rose-Chicago, IL/Chad H. Gettleman-Chicago, IL/Jeffrey M. Schwartz-Chicago, IL/Thomas D. Williamson-Chicago, IL | 56.00 |
| 07/02/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - DALLAS To: Claudia Springer, Philadelphia, PA-MPN | 11.17 |
| 07/02/02 | Westlaw Charges | 7.60 |
| 07/02/02 | Duplicating - VENDOR:LANDMARK DOCUMENT SERVICES - PHOTOCOPYING OF DNN/DOFASCO MOTION | 1,738.80 |
| 07/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Illinois Environment | 10.56 |
| 07/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Akin, Gump, Strauss | 14.41 |
| 07/03/02 | Lexis Charges | 117.00 |
| 07/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Richard M. Seltzer | 14.41 |
| 07/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Todd A. Burgess | 15.90 |
| 07/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Paul M. Singer, Eric, Reed Smith | 13.54 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1293371

Page 8

| | | |
|----------|---|-------|
| 07/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Anna-Marie | 15.90 |
| 07/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Diekemper, Hammond, Turcotte and Larrew | 10.56 |
| 07/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Richard P. Krasnow, New York | 14.41 |
| 07/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Claudia Springer | 13.17 |
| 07/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Ronald J. Werhnyak | 9.56 |
| 07/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Ronald J. Werhnyak | 9.56 |
| 07/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Minnesota Pollution Control | 13.54 |
| 07/03/02 | Delivery Services - VENDOR:UPS - 505820 To: c/o GSIC Realty Corp. | 9.56 |
| 07/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Mark I. Bane, David, Kelly Drye & Warren | 14.41 |
| 07/03/02 | Delivery Services - VENDOR:UPS - 505820 To: General Manger, Tower Realty Management Corp. | 7.62 |
| 07/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Nathaniel Rayle | 13.54 |
| 07/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Pitney Bowes Credit Corporation | 8.78 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293371

Page 9

| | | |
|----------|---|--------|
| 07/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Allen D. Bealmear | 8.78 |
| 07/03/02 | Delivery Services - VENDOR:UPS - 505820 To: Allan Brilliant | 13.17 |
| 07/05/02 | Westlaw Charges | 539.89 |
| 07/09/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME: To Gary Green, 407 S. Dearborn, IL. MPN | 9.50 |
| 07/09/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME: To Stephen Wolfe, Dean Gramlich, Mark Thomas, Daniel Zazove, Timothy Poh, Gary Cullen, Melanie Cohen, Sania Chae, J. Mark Fisher, Vicgoria Crosley, Kurt Carlson, Eric Singer, Brian Benz, kathryn Pamentor, Steve Towbin, Joshua Sheffer, Ronald Rose, William Brejcha, Chad Gettleman, Jeffrey Schwartz, Thomas Williamson, Keith Simon Terry Savage and United States Environmental Protection Agency, All in Chicago | 92.00 |
| 07/09/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME: To Stephen Wolfe, 227 W. Monroe St., Chgo, IL. NHT | 20.80 |
| 07/09/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME: To 9 Stops, 3 Re-deliver | 73.75 |
| 07/09/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME: To 500 W. Monroe, 55 E. Monroe, 77 W. Jack, 311 S. Weck, 53 W. Jack, 525 W. Monroe, 230 S. Dearborn, 500 W. Med, 407 S. Dearborn, 200 S. Wecker, 330 N. | 220.00 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293371

Page 10

Wabash, 55 E. Monroe, 122 S. Mich.,
55 E. Monroe, 53 W. Jack, 111 E.,
Wack, 10 S. Wecker, 180 N. Stetson

| | | |
|----------|--|--------|
| 07/10/02 | Westlaw Charges | 356.87 |
| 07/11/02 | Westlaw Charges | 160.04 |
| 07/13/02 | Delivery Services - VENDOR:UPS - 505820 SENDER, Nina Taylor - Receiver, Patricia McCoul | 11.80 |
| 07/13/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, David Helfrey | 8.27 |
| 07/13/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Robert Ratner | 8.78 |
| 07/13/02 | Delivery Services - VENDOR:UPS - 505820 Sender, Nina Taylor - Receiver, Richard Seltzer | 8.78 |
| 07/16/02 | Meals - VENDOR:MARK A. BERKOFF, DINNER EXPENSE | 161.00 |
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: J. MARK FISHER, J. JEFFREY PATTON, JASON M. TORF | 5.99 |
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: THOMAS D. WILLIAMSON | 5.99 |
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: VICTORIA S. CROSLY | 5.99 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1293371

Page 11

| | | |
|----------|--|------|
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: KEITH ADAM SIMON | 5.99 |
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: TERRY SAVAGE | 5.99 |
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: KURT M. CARLSON | 5.99 |
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: UNITED STATES ENVIRONMENTAL PROTECTION AGENCY | 5.99 |
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: LANDMARK ATTN: ERIC B. SINGER | 5.99 |
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: HELLER FINANCIAL, INC. C/O BRIAN BENZ | 5.99 |
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: KATHRYN A. PAMENTER | 5.99 |
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: STEVE B. TOWBIN, JEREMY C. KLEINMAN | 5.99 |
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: JOSHUA D. SHEFFER, RICHARD D. BOONSTRA, BRUCE J. VAN HEUKELEM, KEVIN J. TODD | 5.99 |
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: RONALD L. ROSE | 5.99 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1293371

Page 12

| | | |
|----------|--|-------|
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: WILLIAM D. BREJCHA, STEPHEN A. OAKLEY, ANDREW K. LIGHT | 5.99 |
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: CHAD H. GETTLEMAN, MATTHEW M. MARTIN | 5.99 |
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: JEFFREY M. SCHWARTZ | 5.99 |
| 07/19/02 | Westlaw Charges | 17.80 |
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: DEAN C. GRAMLICH, MOHSIN N. KHAMBATI | 5.99 |
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: STEPHEN G. WOLFE | 5.98 |
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: MARK THOMAS, PAUL V. POSSINGER | 5.99 |
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: SONIA U. CHAE | 5.99 |
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: DANIEL A. ZAZOVE, KAREN G. KRANBUEHL | 5.99 |
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: TIMOTHY R. POHL | 5.99 |
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: GARY P. CULLEN | 5.99 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1293371

Page 13

| | | |
|----------|---|------|
| 07/19/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME - FROM: N. TAYLOR TO: MELANIE ROVNER COHEN, BRANDY A. SARGENT | 5.99 |
| 07/20/02 | Delivery Services - VENDOR:UPS - 505820 To Richard M. Seltzer at Cohen Weiss and Simon in New York | 8.78 |
| 07/20/02 | Delivery Services - VENDOR:UPS - 505820 To Akin Gump Strauss at H. Rey Stroube in Houston | 8.78 |
| 07/20/02 | Delivery Services - VENDOR:UPS - 505820 To Mark Bane David at Kelly Drye & Warren in New York | 8.78 |
| 07/20/02 | Delivery Services - VENDOR:UPS - 505820 To Illinois Enviromental prot in Springfield | 8.27 |
| 07/20/02 | Delivery Services - VENDOR:UPS - 505820 To Ronald J.Werhnyak at National Steel corporation in Mishawaka | 7.62 |
| 07/20/02 | Delivery Services - VENDOR:UPS - 505820 To Nathaniel Rayle at Penison Benefit guarandy co in Washington | 8.66 |
| 07/20/02 | Delivery Services - VENDOR:UPS - 505820 To Todd A Burgess at Quarles & Brady steich lang in Phoenix | 9.30 |
| 07/20/02 | Delivery Services - VENDOR:UPS - 505820 To John J. Moran Jr. at National Steel corporation in Mishawakaf | 7.62 |
| 07/20/02 | Delivery Services - VENDOR:UPS - 505820 To Richard P. Krasnow at R. Weli Gotshal & Manges in New York | 8.78 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1293371

Page 14

| | | |
|----------|---|-------|
| 07/20/02 | Delivery Services - VENDOR:UPS - 505820 To Minnesota Polution control in Saint Paul | 8.66 |
| 07/20/02 | Delivery Services - VENDOR:UPS - 505820 To Diekemper Hammond at Turcotte and Larrew in Saint Louis | 8.27 |
| 07/20/02 | Delivery Services - VENDOR:UPS - 505820 To Kirk Sobeck at National Steel corpropration in Mishawaka | 7.62 |
| 07/20/02 | Delivery Services - VENDOR:UPS - 505820 To Paul M. Singer at Eric Reed Smith in Pittsburgh | 8.66 |
| 07/20/02 | Delivery Services - VENDOR:UPS - 505820 To Claudia Springer Mat at Reed Smith in Philadelphia | 8.78 |
| 07/20/02 | Delivery Services - VENDOR:UPS - 505820 To Anna Marie Hill at Sitrick and company in Los Angeles | 9.30 |
| 07/22/02 | Local Travel - VENDOR:PETTY CASH MARK A BERKOFF - CAB FARE | 6.00 |
| 07/23/02 | Lexis Charges | 11.40 |
| 07/23/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME To: Wildman Harrold, 225 West Wacker Drive, Chgo-NHT | 5.25 |
| 07/24/02 | Lexis Charges | 7.40 |
| 07/25/02 | Local Messenger to Gary Cullen, Chgo IL | 5.25 |
| 07/25/02 | Local Messenger to timothy Pohl, Chgo IL | 5.25 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293371

Page 15

| | | |
|----------|---|--------|
| 07/25/02 | Local Messenger to Jeffrey Schwartz, Chgo IL | 5.25 |
| 07/25/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO To: Stephen G. Wolfe, 227 W. Monroe St.; Dean C. Gramlich, 227 W. Monroe Street; Mark Thomas, 525 West Monroe; Jeffrey M. Schwartz, 321 North Clark; Timothy R. Pohl, 333 West Wacker; Gary P. Cullen, 333 W. Wacker Drive; Deloitte Consulting, 180 North Stetson; Ford R. Phillips, 233 South Wacker Drive; Claudia Springer, Matt Tashman, Reed Smith, Philadelphia, PA; Lazard Freresm, Andrew Yearly, Terry Savage, New York, NY; Kirk Sobecki, Mishawaka, IN; Chester R. Babst, Pittsburgh, PA; Thomas R. Howell, Washington, D.C.; David M. Zinn, Washington, D.C.; Richard P. Krasnow, Robert J. Lemons, Elaine Stangland, New York, NY; Kathleen M. Logan, Montclair, NJ; Alan W. Wolff, New York, NY; Paul M. Singer, Eric Schaffer, Pittsburgh, PA; Ronald J. Werhnyak, Mishawaka, IN; Allan S. Brilliant, New York, NY; Stephen J. Shimshak, New York, NY | 148.09 |
| 07/26/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME TO: Mark Thomas, 525 West Monroe, Chgo-NHT | 9.50 |
| 07/26/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME To: Stephen Wolfe, 227 West Monroe, Chgo-NHT | 9.50 |
| 07/26/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME To: Ford Phillips, 233 South Wacker Drive, Chgo | 9.50 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1293371

Page 16

| | | |
|----------|---|-------|
| 07/26/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME To: Deloitte, 180 North Stetson, Chgo | 5.25 |
| 07/27/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME From: NHT(20753) | 73.50 |
| 07/27/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME (11 STOPS) | 57.25 |
| 07/27/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME Sender, Brins Back - Chicago, IL | 19.50 |
| 07/27/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME TO: (15 STOPS) | 86.25 |
| 07/27/02 | Delivery Services - VENDOR:UPS - 505820 Receiver, S Shimshak j ashmead | 19.38 |
| 07/27/02 | Delivery Services - VENDOR:CHICAGO'S ON TIME TO: Office of the U.S Trustee, Dean C. Gramlich, Mark Thomas, Steve Towbin, Timothy R. Pohl, Gary Cullen, Thomas D. Williamson, Richard Krasnow, Kirk Sobecki, H. Rey Stroube, III, Claudia Springer, Ronald Werhnyak, and Paul Singer | 80.50 |
| 07/27/02 | Delivery Services - VENDOR:UPS - 505820 Receiver, Allan S Brilliant | 19.38 |
| 07/27/02 | Delivery Services - VENDOR:UPS - 505820 Receiver, Claudia Springer | 19.38 |
| 07/27/02 | Delivery Services - VENDOR:UPS - 505820 Receiver, Kirk Sobecki | 11.31 |
| 07/27/02 | Delivery Services - VENDOR:UPS - 505820 Receiver, Ron Werhnyak | 11.31 |

Piper Rudnick

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation
Invoice # 1293371

Page 17

| | | |
|----------|---|----------|
| 07/27/02 | Delivery Services - VENDOR:UPS - 505820 Receiver, Paul Singer | 18.02 |
| 07/27/02 | Delivery Services - VENDOR:UPS - 505820 Receiver, Kathleen M Logan | 19.38 |
| 07/28/02 | Car Rental - VENDOR:MICHAEL B. FISCHER, CONFERENCE | 158.63 |
| 07/28/02 | Hotel - VENDOR:MICHAEL B. FISCHER, CONFERENCE | 204.33 |
| 07/28/02 | Mileage Allowance/Parking - VENDOR:MICHAEL B. FISCHER, CONFERENCE | 11.50 |
| 07/29/02 | Lexis Charges | 483.00 |
| 07/29/02 | Delivery Services - VENDOR:ADVANCED MESSENGER SERVICE, IN; D. Gramlich, 227 W. Monroe, Chgo, IL nht | 9.50 |
| 07/29/02 | Local Travel - VENDOR:PETTY CASH MARK A BERKOFF - CAB TO COURT | 4.00 |
| 07/30/02 | Delivery Services - VENDOR:FEDERAL EXPRESS - CHICAGO To: Bill McDonough, Mishawaka, IN | 9.06 |
| 07/30/02 | Local Messenger PMRW Delivery To: Timothy R. Pohl, 333 West Wacker Drive, Chgo-MPN | 5.25 |
| | Court Services | 80.00 |
| | Duplicating | 4,133.00 |
| | Facsimile | 88.40 |
| | Long Distance Telephone | 42.97 |
| | Postage | 317.38 |

Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800
Chicago, Illinois 60601-1293
www.piperrudnick.com
312.368.4000 fax 312.236.7516

National Steel Corporation
Invoice # 1293371

Page 18

| | |
|---|---------------------------|
| Subtotal Disbursements and Related Expenses | <u>\$11,885.91</u> |
| Total Fees and Disbursements | \$11,885.91 |
| Total Matter Current Balance | <u><u>\$11,885.91</u></u> |

EXPENSE SUMMARY

| Expense Category | Total Expenses |
|---------------------------|--------------------|
| Duplicating | \$26,809.70 |
| Delivery Services | \$8,489.32 |
| Local Messenger | \$949.50 |
| Long Distance Telephone | \$164.75 |
| Telephone Expense | \$113.87 |
| Telephone – Travel | \$1.36 |
| Facsimile | \$1,932.05 |
| Postage | \$1,795.79 |
| Computer Printing | \$257.70 |
| Court Filings | \$900.00 |
| Court Services | \$490.00 |
| Court Costs | \$180.00 |
| Court Reporter | \$62.00 |
| Transcripts | \$590.00 |
| Office Supplies | \$9.20 |
| Lexis Charges | \$3,351.40 |
| Westlaw Charges | \$1,869.87 |
| Local Travel | \$103.50 |
| Hotel | \$533.08 |
| Car Rental | \$158.63 |
| Meals | \$465.57 |
| Overtime Expenses | \$16.00 |
| Secretarial Overtime | \$863.08 |
| Mileage Allowance/Parking | \$279.24 |
| Total | \$50,385.61 |

EXHIBIT C

**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. |) | |

AFFIDAVIT OF MARK A. BERKOFF

I, Mark A. Berkoff, on oath, state as follows:

1. I am a partner in the law firm of Piper Rudnick and am authorized to make this Affidavit on behalf of Piper Rudnick.
2. This Affidavit is submitted in support of the First Interim Fee Application of Piper Rudnick for Allowance of Compensation for Services Rendered and Reimbursement of Expenses as Counsel to the Debtors for the Period From March 6, 2002 Through and Including July 31, 2002 (the "Interim Application").
3. In the ordinary course of Piper Rudnick's business, the attorneys and paralegals rendering services for a client prepare timesheets at or about the time the services are rendered, which timesheets list the client, matter number, a description of the services rendered and the time spent on such services.
4. In the ordinary course of Piper Rudnick's business, the information on the timesheets is entered into Piper Rudnick's computer system.
5. In the ordinary course of Piper Rudnick's business, a prebilling summary report ("PBSR") is generated at the end of each month for each client and the PBSR is forwarded to the billing partner for his or her review. I am one of the billing partners for the National Steel Corporation, *et al.* and I have reviewed the monthly PBSR's for this matter.

6. I have reviewed the Exhibits and their subparts to the Interim Application, and they are based upon documents as aforesaid, which are made in the ordinary course of Piper Rudnick's business and it is part of the ordinary course of Piper Rudnick's business to prepare such documents.

7. To the best of my knowledge, the information set forth on said Appendices and their subparts is true and correct.

PIPER RUDNICK

By: Mark A. Berkoff
Mark A. Berkoff (ARDQ No. 06194787)
203 N. LaSalle Street
Suite 1800
Chicago, IL 60601-1293
(312) 368-4000

Attorney for Debtors and Debtors-in-Possession

Dated: August 30, 2002

SUBSCRIBED AND SWORN TO before
me this 30th day of August, 2002.

Luinda Hill
NOTARY PUBLIC

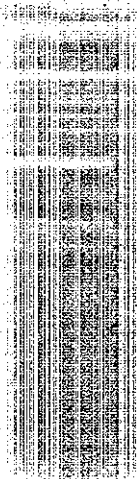
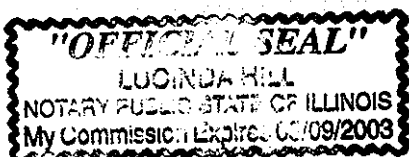


EXHIBIT D

BIOGRAPHICAL INFORMATION

1. Mark A. Berkoff (MAB) graduated from the University of Wisconsin-Madison (BA with honors and distinction, 1983) and the University of Chicago (JD, 1986). He is the co-chair of Piper Rudnick's Bankruptcy, Financial Institutions and Restructuring practice group and concentrates his practice in the areas of bankruptcy law and litigation, creditor's rights, and banking law. His hourly billing rate is \$395.00.

2. David N. Missner (DNM) is a partner in the law firm of Piper Rudnick. Mr. Missner concentrates his practice in the areas of bankruptcy reorganization, commercial transactions and banking law. Mr. Missner received his BA degree from Miami University, Oxford, Ohio in 1963 and his JD degree from Northwestern University School of Law in 1966. His hourly billing rate is \$485.00

3. George T. Plumb (GTP) is a partner with the law firm of Piper Rudnick and is admitted in both Illinois and Texas. Mr. Plumb concentrates his practice in secured lending, work-outs and bankruptcy. He has represented financial institutions and corporate entities in connection with acquisition financing, refinancing, debt restructuring and bankruptcy. He has also represented financial institutions in the financing of time-share receivables. Mr. Plumb received his BA from DePaul University in 1972 and his JD degree in 1977 from DePaul University. Mr. Plumb's hourly billing rate is \$450.00.

4. Michael B. Fischer (MBF) is a partner with the firm of Piper Rudnick. Mr. Fischer concentrates his practice in corporate and business law. He has extensive experience in mergers and acquisitions and in capital formation and structured financing transactions, having represented originators, lenders, issuers, investors and underwriters, as well as serving as special transaction counsel. Mr. Fischer received his BA from Syracuse University in 1969 and his JD degree from New York University in 1972. Mr. Fischer's hourly billing rate is \$450.00.

5. Leroy G. Inskeep (LGI) is a partner with the law firm of Piper Rudnick. He concentrates his practice in bankruptcy and financial restructuring and has served a wide range of clients, including financial institutions, insurance companies, franchisers, landlords and real estate developers. Mr. Inskeep graduated from the University of Illinois in 1970 (BS), and received his JD degree from the University of Illinois in 1973. Mr. Inskeep's hourly billing rate is \$445.00.

6. Philip V. Martino (PVM) is a partner with the law firm of Piper Rudnick and is admitted in both Illinois and Florida, concentrating his practice in commercial bankruptcy litigation. He received his B.S.BA from American University in Washington, D.C. in 1979, and his JD degree in 1982 from Syracuse University College of Law, graduating *magna cum laude*. He was elected to Order of the Coif and was Executive Editor of the Syracuse Law Review. Since January, 1990, Mr. Martino has been a member of the panel of bankruptcy trustees for the Northern District of Illinois. Mr. Martino's hourly billing rate is \$395.00.

7. Mark P. Naughton (MPN) is a partner with the firm of Piper Rudnick. He is a member of the firm's Bankruptcy and Corporate Finance practice groups, and concentrates his

practice in the areas of bankruptcy reorganization, commercial transactions and banking law. Mr. Naughton graduated, *magna cum laude* and Phi Beta Kappa, from Marquette University in 1984 with a major in political science and history, and received his JD degree in 1987 from Northwestern University School of Law. Mr. Naughton's hourly billing rate is \$385.00.

8. Christopher J. Townsend (CJT) is a partner with the firm of Piper Rudnick. He concentrates his practice in all aspects of energy, public utility, communications and environmental law and regulation. Mr. Townsend received his BA (Political Science) in 1988 from Augustana College, and his JD from the University of Iowa in 1991. Mr. Townsend's hourly billing rate is \$385.00.

9. John D. Burke (JDB) is a partner with the firm of Piper Rudnick. Mr. Burke has handled cases in almost every area of commercial litigation including breach of contract, UCC, fraud, franchise, legal malpractice, probate, bankruptcy and reorganization, environmental, partnership, and real estate, including title and land use and development litigation. Mr. Burke received his BA in 1987 from Lake Forest College, and his JD from Chicago-Kent College of Law in 1990. Mr. Burke's hourly billing rate is \$360.00.

10. Marc I. Fenton (MIF), of counsel with Piper Rudnick. He focuses his practice on the areas of bankruptcy and commercial litigation. Mr. Fenton's experience includes informal and out-of-court workouts; reorganization and liquidation proceedings; negotiation of agreements and contracts; and commercial litigation in state and federal courts. Most recently he served as first vice president and legal counsel for Bank One Corporation, where he represented the bank's large corporate and middle-market business units (American National Bank and Trust Company of Chicago) in workouts and reorganization and liquidation proceedings. He earned his Juris Doctorate from Northern Illinois University College of Law in 1981 and his Bachelor of Arts from Loyola University of Chicago in 1975. Mr. Fenton's hourly billing rate is \$360.00.

11. Steven L. Loren (SLL) is a partner in the Labor and Employment practice group of Piper Rudnick. Mr. Loren has represented employers in all facets of employment law, including union avoidance, collective bargaining and arbitration, NLRB litigation, discrimination proceedings before various state administrative agencies and federal courts and At-Will employment-related types of lawsuits. He is admitted to practice law in Illinois and in Maryland. Mr. Loren received his BA in 1977 from Union College, and received his JD in 1980 from the University of Maryland. Mr. Loren's hourly billing rate is \$360.00.

12. Janice L. Duban (JLD) is a partner with the firm of Piper Rudnick. Ms. Duban concentrates her practice in the areas of business bankruptcy reorganization, commercial transactions and general commercial litigation. Ms. Duban received her JD from Loyola University (1991), *magna cum laude*, and her BA from the University of California (1974). Ms. Duban's hourly billing rate is \$335.00.

13. David I. Fein (DIF) is an associate with the law firm of Piper Rudnick, and has experience in all aspects of energy, public utility and telecommunications law and regulation. Mr. Fein received his BA from the University of Wisconsin in 1989, and received his JD from DePaul University in 1993. Mr. Fein's hourly billing rate is \$300.00.

14. Colleen E. McManus (CEM) is an associate with the firm of Piper Rudnick. Ms. McManus graduated from DePaul University College of Law with a JD in 1997. She graduated from Indiana University in 1994 with a bachelor's degree in journalism. Ms. McManus concentrates her practice in bankruptcy law and litigation. Ms. McManus' hourly billing rate is \$265.00.

15. Steven Christenholz (SC) is an associate with the law firm of Piper Rudnick. He concentrates his practice in the area of bankruptcy and business reorganization. He has represented creditors, trustees, and creditors committees in Chapter 7, Chapter 11, and Chapter 13 bankruptcy cases. Mr. Christenholz has also litigated contested mechanics' lien, foreclosure, and bankruptcy matters and represented mortgage lenders in foreclosure actions, bankruptcies, and building code violation cases. He received his bachelor's degree from the University of Illinois at Urbana-Champaign in 1991, his MBA in Finance from DePaul University and JD from DePaul University in 1994. Mr. Christenholz's hourly billing rate is \$255.00.

16. William Choslovsky (WC) is an associate with the law firm of Piper Rudnick. He concentrates his practice in the area of bankruptcy law and litigation. Mr. Choslovsky received his bachelor's degree from the University of Illinois at Urbana-Champaign in 1990 and his JD from Harvard University in 1994. Mr. Choslovsky is admitted to practice law in Illinois, Alaska, and Colorado. His hourly billing rate is \$255.00.

17. Tirrell J. Paxton (TJP) is an associate with the law firm of Piper Rudnick. He concentrates his practice in the area of bankruptcy law. Mr. Paxton received his bachelor's degree from Jackson State University in 1995 and his JD from University of Michigan in 2001. Mr. Paxton is admitted to practice law in Illinois. His hourly billing rate is \$220.00.

18. Deborah M. Gutfeld (DMG) is an associate with the law firm of Piper Rudnick. She concentrates her practice in the area of corporate securities and bankruptcy. Ms. Gutfeld received her bachelor's degree from Indiana University in 1997 and her JD degree from Northwestern University School of Law in 2000. Ms. Gutfeld's hourly billing rate is \$205.00.

19. Jared M. Warner (JMW) is a summer associate with the law firm of Piper Rudnick. Mr. Warner's hourly billing rate is \$170.00.

20. **Michael J. Barron (MJB)** is a litigation paralegal, and **Laura Laughlin Packer (LL)** and **Nina H. Taylor (NHT)** are bankruptcy paralegals with many years of experience in the commercial bankruptcy area. Their billing rates are \$165.00 per hour. **Amy E. Derby (AD)** is a project assistant in the commercial bankruptcy Area. Her billing rate is \$65.00 per hour. **Sally Baker (SB)** **Julie Pabarja (JP)** and **Kefira Philippe (KFP)** are research librarians. Their billing rates are \$120.00 per hour. **Scott Onak (SO)** is a library assistant. His billing rate is \$75.00 per hour.

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

IN RE:)
)
NATIONAL STEEL CORPORATION,)
et al.,)
)
Debtors.)
)
)
)
)
)

Case No. 02-08699
(Jointly Administered)
Chapter 11
Honorable John H. Squires

**ORDER ALLOWING COMPENSATION TO
COUNSEL FOR THE DEBTORS AND GRANTING OTHER RELIEF**

This cause coming to be heard on the First Interim Application of Piper Rudnick for Allowance of Compensation For Services Rendered and Reimbursement of Expenses As Counsel To the Debtors For the Period From March 6, 2002 Through and Including July 31, 2002 (the "Application"); due notice of the Application having been provided to all parties on the 2002 service list by first-class mail; the Court having held a hearing on the Application on September 17, 2002, the Court having heard the statements of counsel and having otherwise been fully advised in these premises,

IT IS HEREBY ORDERED THAT:

1. Piper Rudnick ("PR"), having requested interim compensation in the amount of \$970,404.00, is allowed interim compensation as counsel to the Debtor in the amount of \$970,404.00 for the legal services performed for the Debtor from March 6, 2002 through July 31, 2002.
2. PR, having requested reimbursement of expenses in the amount of \$50,385.61, is allowed \$50,385.61 for reimbursement of expenses incurred from March 6, 2002 through July 31, 2002.

3. The Debtor is authorized and directed to pay PR \$306,269.31, representing the combined amounts of fees \$970,404.00 and expenses \$50,385.61 allowed after application of the previously paid amount of \$714,520.30.

4. The Application and the entry of this Order are core proceedings within the meaning of 28 U.S.C. § 157(b).

5. Notice of this Application is appropriate under the circumstances under F.R. Bankr. P. 2002.

Dated: September __, 2002

ENTERED:

HONORABLE JOHN H. SQUIRES
UNITED STATES BANKRUPTCY JUDGE

Order Prepared By:

Mark A. Berkoff (ARDC No. 06194797)
David N. Missner (ARDC No. 01928988)
Mark P. Naughton (ARDC No. 06196286)
PIPER RUDNICK
203 North LaSalle Street, Suite 1800
Chicago, IL 60601-1293
(312) 368-4000