

E O D DEC 26 2002

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.	)	

**SECOND 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 AUGUST 1, 2002 THROUGH AND INCLUDING NOVEMBER 30, 2002**

Name of Applicant:	Piper Rudnick
Authorized to Provide Professional Services to:	Debtors and Debtors-in-Possession
Date of Retention:	April 2, 2002, effective as of March 6, 2002
Period for which compensation and reimbursement is sought:	August 1, 2002 through November 30, 2002
Amount of fees sought as actual, reasonable and necessary	\$696,373.00
Amount of expenses sought as actual, reasonable and necessary	\$44,671.03
This is a(n):	<input checked="" type="checkbox"/> interim <input type="checkbox"/> final application

**FILED**  
UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
DEC 24 2002  
KENNETH S. GARDNER, CLERK  
PS REP. - MJ

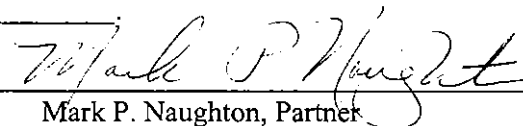
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Pursuant to the Administrative Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Periodic Compensation and Reimbursement of Expenses of Professionals (Docket No. 34) entered on or about March 6, 2002, Piper Rudnick has filed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

Date Filed	Period Covered	Requested		Provisional Payments	
		Fees	Expenses	Fees	Expenses
4/25/02	3/6/02-3/31/02	\$175,074.00	\$7,246.40	\$157,566.60	\$7,246.40
5/28/02	4/1/02-4/30/02	\$196,031.50	\$10,507.89	\$176,428.35	\$10,507.89
6/25/02	5/1/02-5/31/02	\$216,478.00	\$12,584.51	\$194,830.20	\$12,584.51
7/25/02	6/1/02-6/30/02	\$163,550.50	\$8,160.90	\$147,195.45	\$8,160.90
8/26/02	7/1/02-7/31/02	\$219,270.00	\$11,885.91	\$197,343.00	\$11,885.91
<b>8/30/02</b>	<b>3/6/02-7/31/02</b>	<b>\$970,404.00</b>	<b>\$50,385.61</b>	<b>\$970,404.00</b>	<b>\$49,431.27</b>
9/25/02	8/1/02-8/31/02	\$192,469.50	\$16,036.26	\$173,222.55	\$16,036.26
10/25/02	9/1/02-9/30/02	\$183,934.50	\$11,644.17	\$165,541.05	\$11,644.17
11/25/02	10/1/02-10/31/02	\$161,744.00	\$8,809.74	\$145,569.60	\$8,809.74

The aggregate amount of fees and expenses paid to the Applicant to date for services rendered and expenses incurred herein is: \$ 1,540,658.64

Date: December 24, 2002

By:   
 Mark P. Naughton, Partner

<sup>1</sup> / This represents the First Interim Application Request, which included time from March 6, 2002 through August 30, 2002.

**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
	)	Hearing Date: Tuesday,
Debtors.	)	January 21, 2002
	)	at 8:30 a.m.
	)	Objection Date: Friday,
	)	January 17, 2002

**SUMMARY SHEET**

Fees Previously Requested: \$970,404.00  
Fees Previously Awarded: \$970,404.00

NAME OF APPLICANT:  
Piper Rudnick

Expenses Previously Requested: \$50,385.61  
Expenses Previously Awarded: \$49,431.27

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

CURRENT APPLICATION

Fees Requested: \$696,373.00  
Expenses Requested: \$44,671.03

NAMES OF PROFESSIONALS/ PARAPROFESSIONALS	YEAR ADMITTED TO PRACTICE	HOURS BILLED CURRENT APPLICATION	RATE	TOTAL FOR APPLICATION
<b><u>PARTNERS</u></b>				
Mark A. Berkoff	1987	323.60	395.00	\$127,822.00
Bruce J. Wein	1969	2.90	615.00	\$1,783.50
David N. Missner	1966	14.40	485.00	\$6,984.00
George T. Plumb	1977	38.20	450.00	\$17,190.00
Michael B. Fischer	1972	138.90	450.00	\$62,505.00
David G. Lynch	1974	0.40	400.00	\$160.00
David M. Neff	1985	11.20	395.00	\$4,424.00
Mark P. Naughton	1987	380.90	385.00	\$146,646.50

John D. Burke	1990	1.20	360.00	\$432.00
Marc I. Fenton (Of Counsel)	1981	119.90	360.00	\$43,763.50
Steven L. Loren	1980	4.00	360.00	\$1,440.00
Janice L. Duban	1991	22.00	335.00	\$7,370.00

ASSOCIATES

David B. Allswang	1994	1.10	300.00	\$330.00
Colleen E. McManus	1997	63.10	265.00	\$16,721.50
Vicki J. Baue	1997	21.90	265.00	\$5,803.50
Steven J. Christenholz	1994	391.10	255.00	\$99,730.50
William Choslovsky	1994	152.20	255.00	\$38,811.00
Tirrell J. Paxton	2001	76.30	220.00	\$16,786.00
Deborah M. Gutfeld	2000	113.00	205.00	\$23,165.00
Brian A. Audette	2002	109.20	180.00	\$20,278.00

PARAPROFESSIONALS

Linda Moran		12.10	165.00	\$1,996.50
Laura Laughlin Packer		13.70	165.00	\$2,260.50
Nina H. Taylor		298.10	165.00	\$49,186.50
Amy E. Derby		9.10	65.00	\$591.50
Sally Baker		0.10	120.00	\$12.00
Julie Pabarja		0.50	120.00	\$60.00
Kefira Philippe		0.50	120.00	\$60.00
Scott Onak		<u>0.80</u>	75.00	<u>\$60.00</u>
<u>TOTAL</u>		<u>2,320.40</u>		<u>\$696,373.00</u>

TOTAL BLENDED HOURLY RATE: \$300.11  
(Including Paraprofessionals)

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
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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, January 21, 2003
	)	Hearing Time: 8:30 a.m.

**SECOND 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 AUGUST 1, 2002 THROUGH AND INCLUDING NOVEMBER 30, 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 Second Interim Fee Application (the "Application") for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred as Counsel to the Debtors for the Period From August 1, 2002 Through November 30, 2002 (the "Application Period") and requests an order awarding it interim compensation of **\$696,373.00** for professional services rendered to the Debtors during the Application Period and an award of its ordinary and necessary costs of **\$44,671.03** for expenses incurred during the Application Period. In support of the foregoing, the Applicant states:

**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; PRIOR FEE REQUESTS**

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 & Wolfe<sup>1</sup> as counsel to the Debtors, 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 parties identified in the Administrative Order monthly fee applications each month (the "Monthly Fee Statement"). Upon expiration of a 20-day objection 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 Statement. If an objection is received, then the Debtors are authorized to pay ninety percent (90%) of the fees and one

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<sup>1</sup> 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.

hundred percent (100%) of the expenses that are not the subject of the objection. Thereafter, at four month intervals or at such other intervals as the Court may otherwise direct, each professional must file with the Court and serve on the required notice parties an interim request (an "Interim Fee Application Request") for Court approval and allowance of all amounts requested during that interim fee period.

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, 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 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, 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 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, 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 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, 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 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, seeking reimbursement of fees in the amount of \$219,270.00 and reimbursement of expenses in the amount of \$11,885.91. PR received no objection to this monthly request.

12. On August 30, 2002, PR filed 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, seeking allowance of fees in the amount of \$970,404.00 and reimbursement of expenses in the amount of \$50,385.61.

13. On September 19, 2002, this Court entered Order Allowing Compensation to Piper Rudnick as Counsel for the Debtors and Granting Other Relief in the amounts of \$970,404.00 in fees and \$49,431.27 in expenses. Subsequently, the Debtors paid the difference between the amounts allowed in the September 19, 2002 Order and the amounts previously authorized and paid pursuant to the Administrative Order.

14. On September 25, 2002, PR filed and served the Sixth Monthly Statement of Piper Rudnick as Counsel to the Debtors for the Period from August 1, 2002 through August 31, 2002, seeking reimbursement of fees in the amount of \$192,469.50 and reimbursement of



expenses in the amount of \$16,036.26. PR received no objection to this monthly request. Accordingly, the Debtors paid PR 90% of the fees requested and 100% of the expenses requested as provided in the Administrative Order.

15. On October 25, 2002, PR filed and served the Seventh Monthly Statement of Piper Rudnick as Counsel to the Debtors for the Period from September 1, 2002 through September 30, 2002, seeking reimbursement of fees in the amount of \$183,934.50 and reimbursement of expenses in the amount of \$11,644.17. PR received no objection to this monthly request. Accordingly, the Debtors paid PR 90% of the fees requested and 100% of the expenses requested as provided in the Administrative Order.

16. On November 25, 2002, PR filed and served the Eighth Monthly Statement of Piper Rudnick as Counsel to the Debtors for the Period from October 1, 2002 through October 31, 2002, seeking reimbursement of fees in the amount of \$161,744.00 and reimbursement of expenses in the amount of \$8,809.74. PR received no objection to this monthly request.<sup>2</sup> Accordingly, the Debtors paid PR 90% of the fees requested and 100% of the expenses requested as provided in the Administrative Order.

### **III. NOTICE; CASE STATUS**

17. 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, and other professionals (excluding Ordinary Course Professionals) retained pursuant to Order of this Court in these cases. PR also has served

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<sup>2</sup> At the time of filing this Application, PR had not yet received payment for the amounts authorized under the Eighth Monthly Statement. However, PR expects to receive such payment before the presentation of this Application.

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

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

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

**IV. NATURE OF LEGAL SERVICES PERFORMED BY PIPER RUDNICK**

20. 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 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. 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 Analysis and Recovery – 002 (Total Hours: 3.50, Total Fees: \$897.50)**

In connection with the foregoing, PR attorneys expended 3.50 hours for which PR seeks compensation of \$897.50. 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>
Marc I. Fenton	1.60	\$584.00
Nina H. Taylor	1.90	\$313.50
Total Time	<u>3.50</u>	<u>\$897.50</u>

**B. Asset Dispositions – 003** (Total Hours: 289.60, Total Fees: \$115,242.50)

During the Application Period, PR attorneys continued to work 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. After 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 (which would have jeopardized National Steel’s right to continue to utilize the galvanizing facility), National Steel with PR’s assistance commenced negotiations to maintain access to the facility. PR attorneys assisted National Steel in reaching agreement with both NKK and Dofasco to a 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. During the Application Period, PR attorneys drafted and negotiated several new documents to memorialize the parties’ agreement and protect National Steel’s interests. PR attorneys also drafted the motion seeking approval of such agreement and negotiated with various parties objecting to the relief sought in the motion. Ultimately, PR obtained this Court’s approval of the settlement and the documents to effectuate such settlement. After obtaining Court approval, PR attorneys have assisted the Debtors in implementing the transaction and addressing issues that have arisen relating to same.

PR attorneys have also devoted substantial time assisting with discussions for the potential sale of the Debtors' assets. These services have included reviewing documents, helping to draft documents in relation to such potential sale and other related work.

Finally, PR attorneys have worked on various other asset dispositions. These include the sale of approximately 56 acres in Portage, Indiana to the Indiana Port Commission for approximately \$4,500,000, 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 289.60 hours for which PR seeks compensation of \$115,242.50. 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	11.30	\$5,480.50
Michael B. Fischer	138.90	\$62,505.00
George T. Plumb	17.00	\$7,650.00
Mark A. Berkoff	42.30	\$16,708.50
Mark P. Naughton	18.80	\$7,238.00
Colleen E. McManus	17.20	\$4,558.00
Vicki J. Baue	21.90	\$5,803.50
Steven Christenholz	16.50	\$4,207.50
Deborah M. Gutfeld	4.00	\$820.00
Laura Laughlin Packer	1.50	\$247.50
Kefira Fisher Philippe	0.20	\$24.00
Total Time	<u>289.60</u>	<u>\$115,242.50</u>

**C. Automatic Stay (Relief Actions) – 004 (Total Hours: 50.20, Total Fees: \$15,359.50)**

During the Application Period, PR attorneys have spent considerable time addressing motions for relief from the automatic stay filed herein and related inquiries. 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 asserting the Debtors' position in response to these motions, have analyzed the Debtors' insurance policies that address such claims and have 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. PR attorneys specifically have devoted time to the appeal by Riverside Refractories of the order denying its motion to lift the stay and to the motions of such claimants as Moore, Pacesetter and Burch.

During the Application Period, as noted above, PR attorneys also worked with the Debtors to devise a procedure for liquidating personal injury claims through direct negotiation, alternative dispute resolution or otherwise. In this regard, PR attorneys have drafted a motion to approve such procedures and responded to parties that have objected to such procedures.

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

In connection with the foregoing, PR attorneys expended 50.20 hours for which PR seeks compensation of \$15,359.50. 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>
Mark P. Naughton	20.20	\$7,777.00
William Choslovsky	28.70	\$7,318.50
Steven Christenholz	0.80	\$204.00
Sally Baker	0.10	\$12.00
Julie Pabarja	0.30	\$36.00
Kefira Fisher Philippe	<u>0.10</u>	<u>\$12.00</u>
Total Time	<u>50.20</u>	<u>\$15,359.50</u>

**D. Business Operations – 005:** (Total Hours: 124.00, Total Fees: \$45,199.00)

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.

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. Moreover, throughout this Application 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. In addition, PR attorneys assisted with negotiating and obtaining Court approval of an extension of the Chicago sales district office.

Finally, various miscellaneous entries that are not otherwise easily categorized are included in this entry as are certain entries that overlap between several categories.

In connection with the foregoing, PR attorneys expended 124.00 hours for which PR seeks compensation of \$45,199.00. 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	1.30	\$630.50
Mark A. Berkoff	60.70	\$23,976.50
George T. Plumb	6.90	\$3,105.00
Mark P. Naughton	25.00	\$9,625.00
John D. Burke	0.70	\$252.00
Colleen E. McManus	22.90	\$6,068.50
William Choslovsky	4.70	\$1,198.50
Deborah M. Gutfeld	1.60	\$328.00
Scott Onak	<u>0.20</u>	<u>\$15.00</u>
Total Time	<u>124.00</u>	<u>\$45,199.00</u>

**E. Case Administration – 006: (Total Hours: 531.60, Total Fees: \$144,957.00)**

This category includes all of the time that PR attorneys spent preparing for and attending court hearings. During the Application Period, PR attorneys appeared at omnibus hearings in August, September, October and November, and several specifically set hearings on matters such as the NKK/Dofasco matter, the Illinois Power dispute and settlement, the motion by the City of River Rouge seeking the allowance of an administrative expense for certain taxes, a hearing on the Debtors' motion to extend the exclusive period within which to file a plan and Ziegler's motion for relief from the automatic stay or for adequate protection. 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. Specifically, during the Application Period, PR attorneys devoted a significant amount of time to the motion by the City of River Rouge seeking allowance and payment of approximately \$3,000,000 in taxes as an administrative expense. This included discovery, briefing and a hearing, after which the Court determined that the City of River Rouge was not entitled to such priority. Additionally, during the Application Period, PR attorneys finalized the settlement with Illinois Power, which should result in substantial savings for the Debtors. Finally, PR attorneys negotiated a stipulation resolving the request for adequate protection or stay relief filed by Ziegler.

This category also includes time spent related to meetings of the Debtors' board of directors, which took place on August 5, September 18 and October 17.

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 531.60 hours for which PR seeks compensation of \$144,957.00. 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	1.30	\$630.50
David G. Lynch	0.40	\$160.00
Mark A. Berkoff	110.80	\$43,766.00
Mark P. Naughton	114.80	\$44,198.00
Marc I. Fenton	0.30	\$109.50
Colleen E. McManus	4.50	\$1,192.50
Steven Christenholz	43.40	\$11,067.00
William Choslovsky	12.80	\$3,264.00
Tirrell J. Paxton	14.70	\$3,234.00
Deborah M. Gutfeld	10.10	\$2,070.50
Brian A. Audette	8.30	\$1,501.00



<u>Name</u>	<u>Hours</u>	<u>Value</u>
Laura Laughlin Packer	4.60	\$759.00
Nina H. Taylor	196.30	\$32,389.50
Kefira Fisher Philippe	0.20	\$24.00
Amy E. Derby	<u>9.10</u>	<u>\$591.50</u>
Total Time	<u>531.60</u>	<u>\$144,957.00</u>

**F. Claims Administration and Objections – 007:** (Total Hours: 65.70, Total Fees: \$21,354.00)

During the Application Period, PR attorneys have provided services including responding to general inquiries on filing claims, addressing questions relating to the bar date for filing claims (which passed during the Application Period), and analyzing the claims of certain creditors. PR attorneys also worked on designing procedures for the liquidation of personal injury claims, drafting a motion to approve such procedures, as well as the guidelines for the procedures themselves, and addressing comments from personal injury claimants, insurers and other interested parties.

In connection with the foregoing, PR attorneys expended 65.70 hours for which PR seeks compensation of \$21,354.00. 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	0.50	\$242.50
George T. Plumb	11.70	\$5,265.00
Mark A. Berkoff	10.20	\$4,029.00
Mark P. Naughton	7.60	\$2,926.00
Colleen E. McManus	1.30	\$344.50
William Choslovsky	31.10	\$7,930.50
Deborah M. Gutfeld	1.80	\$369.00
Nina H. Taylor	<u>1.50</u>	<u>\$247.50</u>
Total Time	<u>65.70</u>	<u>\$21,354.00</u>

**G. Consignment/Reclamation/Trust Fund Claims -- 008:**

(Total Hours: 22.60, Total Fees: \$7,606.00)

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, have analyzed and conferred with the Debtors' senior management regarding the treatment of such claims, and have responded to inquiries from such claimants.

In connection with the foregoing, PR attorneys expended 22.60 hours for which PR seeks compensation of \$7,606.00. 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>
Mark A. Berkoff	0.50	\$197.50
Mark P. Naughton	0.10	\$38.50
Janice L. Duban	<u>22.00</u>	<u>\$7,370.00</u>
Total Time	<u>22.60</u>	<u>\$7,606.00</u>

**H. Creditor Meetings/Committees – 009:** (Total Hours: 8.80, Total Fees: \$3,388.00)

During the Application Period, PR attorneys have had numerous meetings and conferences with counsel for the Committee and for other creditors.

In connection with the foregoing, PR attorneys expended 8.80 hours for which PR seeks compensation of \$3,388.00. 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>
Mark P. Naughton	<u>8.80</u>	<u>\$3,388.00</u>
Total Time	<u>8.80</u>	<u>\$3,388.00</u>

**I. Employee Matters – 011:** (Total Hours: 0.70, Total Fees: \$164.50)

In connection with the foregoing, PR attorneys expended 0.70 hours for which PR seeks compensation of \$164.50. 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>
Mark P. Naughton	0.10	\$38.50
William Choslovsky	0.40	\$102.00
Julie Magana Pabarja	<u>0.20</u>	<u>\$24.00</u>
Total Time	<u>0.70</u>	<u>\$164.50</u>

**J. Environmental Matters – 012:** (Total Hours: 20.60, Total Fees: \$6,358.50)

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. PR attorneys also worked on the request from the US EPA to extend the bar date for it to file claims.

In connection with the foregoing, PR attorneys expended 20.60 hours for which PR seeks compensation of \$6,358.50. 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>
Mark A. Berkoff	2.30	\$908.50
David M. Neff	0.30	\$118.50
Mark P. Naughton	2.10	\$808.50
Marc I. Fenton	6.90	\$2,518.50
William Choslovsky	0.70	\$178.50
Tirrell J. Paxton	<u>8.30</u>	<u>\$1,826.00</u>
Total Time	<u>20.60</u>	<u>\$6,358.50</u>

**K. Executory Contracts/Personalty – 013:** (Total Hours: 77.70, Total Fees: \$20,999.50)

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 a contract with Weirton Steel. PR attorneys have also provided services with respect to several motions to compel the Debtors to assume or reject by such parties as CIT and Marlin Leasing.

In connection with the foregoing, PR attorneys expended 77.70 hours for which PR seeks compensation of \$20,999.50. 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>
George T. Plumb	1.10	\$495.00
Mark A. Berkoff	4.60	\$1,817.00
David M. Neff	8.00	\$3,160.00
Mark P. Naughton	1.30	\$500.50
Marc I. Fenton	3.30	\$1,204.50
Colleen E. McManus	13.80	\$3,657.00
Steven Christenholz	17.20	\$4,386.00
William Choslovsky	5.90	\$1,504.50
Brian Audette	<u>22.50</u>	<u>\$4,275.00</u>
Total Time	<u>77.70</u>	<u>\$20,999.50</u>

**L. Financing – 014:** (Total Hours: 0.10, Total Fees: \$38.50)

During the Application Period, PR attorneys expended 0.10 hours for which PR seeks compensation of \$38.50. 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>
Mark P. Naughton	<u>0.10</u>	<u>\$38.50</u>
Total Time	<u>0.10</u>	<u>\$38.50</u>

**M. Insurance – 015:** (Total Hours: 5.40, Total Fees: \$1,377.00)

During the Application Period, PR attorneys expended 5.40 hours for which PR seeks compensation of \$1,377.00. 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>
William Choslovsky	<u>5.40</u>	<u>\$1,377.00</u>
Total Time	<u>5.40</u>	<u>\$1,377.00</u>

**N. Labor Matters – 016:** (Total Hours: 7.00, Total Fees: \$2,528.00)

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 7.00 hours for which PR seeks compensation of \$2,528.00. 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>
Mark A. Berkoff	2.30	\$908.50
Steven L. Loren	4.00	\$1,440.00
Colleen E. McManus	0.10	\$26.50
William Choslovsky	<u>0.60</u>	<u>\$153.00</u>
Total Time	<u>7.00</u>	<u>\$2,528.00</u>

**O. Leases (Real Property) – 017:** (Total Hours: 12.00, Total Fees: \$3,763.50)

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 certain leases.

In connection with the foregoing, PR attorneys expended 12.00 hours for which PR seeks compensation of \$3,763.50. 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>
Mark A. Berkoff	0.60	\$237.00
David M. Neff	2.90	\$1,145.50
Mark P. Naughton	1.20	\$462.00
David B. Allswang	1.10	\$330.00
Colleen E. McManus	0.80	\$212.00
William Choslovsky	<u>5.40</u>	<u>\$1,377.00</u>
Total Time	<u>12.00</u>	<u>\$3,763.50</u>

**P. Litigation General – 018:** (Total Hours: 4.80, Total Fees: \$1,263.00)

During the Application Period, PR attorneys have addressed numerous questions involving the effect on litigation of the bankruptcy filing. In connection with the foregoing, PR attorneys expended 4.80 hours for which PR seeks compensation of \$1,263.00. 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>
Mark P. Naughton	0.30	\$115.50
William Choslovsky	<u>4.50</u>	<u>\$1,147.50</u>
Total Time	<u>4.80</u>	<u>\$1,263.00</u>

**Q. Reorganization Plan – 025:** (Total Hours: 10.90, Total Fees: \$4,227.50)

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, and participating in a meeting with the major constituencies to discuss strategic alternatives.

In connection with the foregoing, PR attorneys expended 10.90 hours for which PR seeks compensation of \$4,227.50. 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>
Mark A. Berkoff	10.30	\$4,068.50
Colleen E. McManus	<u>0.60</u>	<u>\$159.00</u>
Total Time	<u>10.90</u>	<u>\$4,227.50</u>

**R. Reports and Schedules – 026:** (Total Hours: 1.50, Total Fees: \$592.50)

During the Application Period, PR attorneys assisted in the preparation and filing of monthly reports. In connection with the foregoing, PR attorneys expended 1.50 hours for which PR seeks compensation of \$592.50. 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>
Mark A. Berkoff	<u>1.50</u>	<u>\$592.50</u>
Total Time	<u>1.50</u>	<u>\$592.50</u>

**S. Retention/Fee Matters (Piper Rudnick) – 027:** (Total Hours: 90.80, Total Fees: \$23,752.50)

During the Application Period, PR attorneys drafted and presented the first interim application of PR as counsel to the Debtors. PR attorneys also prepared, served and filed monthly fee statements for August through October.

In connection with the foregoing, PR attorneys expended 90.80 hours for which PR seeks compensation of \$23,752.50. 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>
Mark A. Berkoff	15.20	\$6,004.00
Mark P. Naughton	22.30	\$8,585.50
Tirrell J. Paxton	6.70	\$1,474.00

<u>Name</u>	<u>Hours</u>	<u>Value</u>
Laura Laughlin Packer	4.20	\$693.00
Nina H. Taylor	<u>42.40</u>	<u>\$6,996.00</u>
Total Time	<u>90.80</u>	<u>\$23,752.50</u>

**T. Retention/Fee Matters/Objections – 028:** (Total Hours: 170.20, Total Fees: \$40,889.50)

During the Application Period, PR attorneys provided various services related to the retention and compensation of other professionals for the Debtors. Specifically, PR coordinated the filing of an interim fee application and Monthly Fee Statements for Ernst & Young LLP, Ernst & Young Corporate Finance LLC, Dewey Ballantine LLP, Williams & Connolly LLP, Babst, Calland, Clements & Zomnir, and MB Valuation Services, Inc. PR also assisted with the preparation and filing of numerous supplemental fee applications for certain professionals based upon this Court's comments. PR also assisted with issues relating to numerous "ordinary course professionals." PR attorneys have also assisted with follow up questions from 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 170.20 hours for which PR seeks compensation of \$40,889.50. 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	28.00	\$11,060.00
Mark P. Naughton	15.20	\$5,852.00
Colleen E. McManus	1.90	\$503.50
Steven Christenholz	2.60	\$663.00
Tirrell J. Paxton	3.10	\$682.00
Deborah M. Gutfeld	60.70	\$12,443.50
Laura Laughlin Packer	3.40	\$561.00



<u>Name</u>	<u>Hours</u>	<u>Value</u>
Nina H. Taylor	<u>55.30</u>	<u>\$9,124.50</u>
Total Time	<u>170.20</u>	<u>\$40,889.50</u>

**U. Secured Claims – 0029:** (Total Hours: 271.70, Total Fees: \$84,883.50)

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. Specifically, PR attorneys have addressed issues related to adequate protection for GECC, Comerica, Ziegler, Mitsubishi, Marubeni and the Bondholders, each of which resulted in the entry of a stipulation providing adequate protection to the other party. In this regard, PR attorneys spent significant time answering the motion of Ziegler, and preparing for a hearing on its request for adequate protection scheduled for November 7. When the Debtors and Ziegler reached an agreement with respect to the same, PR attorneys drafted, negotiated and ultimately obtained approval of a stipulation in that regard.

PR attorneys have also worked with the Debtors' appraisers to be prepared to address issues relating to adequate protection. Similarly, PR attorneys have worked on updating UCC lien searches for the Debtors.

In connection with the foregoing, PR attorneys expended 271.70 hours for which PR seeks compensation of \$84,883.50. 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>
Mark A. Berkoff	21.70	\$8,571.50
George T. Plumb	1.50	\$675.00
Mark P. Naughton	46.50	\$17,902.50
Marc I. Fenton	106.90	\$39,018.50
Steven Christenholz	2.30	\$586.50
William Choslovsky	2.30	\$586.50

<u>Name</u>	<u>Hours</u>	<u>Value</u>
Tirrell J. Paxton	37.70	\$8,294.00
Brian A. Audette	39.40	\$7,092.00
Linda Moran	12.10	\$1,996.50
Nina H. Taylor	0.70	\$115.50
Scott Onak	<u>0.60</u>	<u>\$45.00</u>
Total Time	<u>271.70</u>	<u>\$84,883.50</u>

**V. Tax Matters – 031:** (Total Hours: 227.20, Total Fees: \$62,610.00)

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. Specifically, PR attorneys devoted a significant amount of time to the motion of the City of River Rouge seeking the allowance of an administrative expense for certain taxes in the amount of approximately \$3 million. PR attorneys participated in discovery, researched and briefed the issues with respect to the motion, and handled the hearing on the motion, which ultimately resulted in the Court denying such motion. The City of River Rouge then filed a motion to reconsider such determination and PR attorneys successfully opposed such motion. This category also includes time spent discussing the issue with attorneys for the City of River Rouge in an effort to try to resolve the issue before the hearing. This category also includes time relating to the Canadian general sales tax (“GST”) and related bond requirements, which arose after the bankruptcy filing.

In connection with the foregoing, PR attorneys expended 227.20 hours for which PR seeks compensation of \$62,610.00. 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>
Mark A. Berkoff	7.90	\$3,120.50

Bruce J. Wein	2.90	\$1,783.50
Mark P. Naughton	25.90	\$9,971.50
John D. Burke	0.50	\$180.00
Marc I. Fenton	0.90	\$328.50
Steven Christenholz	173.80	\$44,319.00
Brian Audette	<u>15.30</u>	<u>\$2,907.00</u>
Total Time	<u>227.20</u>	<u>\$62,610.00</u>

**W. U.S. Trustee Matters – 032:** (Total Hours: 4.50, Total Fees: \$1,777.50)

In connection with the foregoing, PR attorneys expended 4.50 hours for which PR seeks compensation of \$1,777.50. 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>
Mark A. Berkoff	<u>4.50</u>	<u>\$1,777.50</u>
Total Time	<u>4.50</u>	<u>\$1,777.50</u>

**X. Utilities – 033:** (Total Hours: 244.30, Total Fees: \$70,199.50)

During the Application Period, PR attorneys have devoted a significant amount of time to addressing issues that have arisen with utilities. These included demands for adequate assurance 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, during the Application Period, PR attorneys negotiated and resolved the demands of several parties, including, 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, that have claimed not to be utilities bound by the Utility Order.

In that regard, PR attorneys ultimately negotiated and documented a settlement with Portside that provides it with adequate assurance of payment.

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. During the Application Period, that settlement was approved by this Court. PR attorneys devoted a significant amount of time during the Application Period to documenting that settlement and advising the Debtors as to questions involving such settlement.

Similarly, PR attorneys devoted considerable time to matters involving the City of River Rouge. 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. As noted above, PR attorneys have also negotiated as to the status of amounts asserted due to the City of River Rouge for real estate taxes, some of which time is included in this category.

In connection with the foregoing, PR attorneys expended 244.30 hours for which PR seeks compensation of \$70,199.50. 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>
Mark A. Berkoff	0.20	\$79.00
Mark P. Naughton	68.10	\$26,218.50
Steven Christenholz	105.00	\$26,775.00
William Choslovsky	49.70	\$12,673.50
Tirrell J. Paxton	5.80	\$1,276.00

<u>Name</u>	<u>Hours</u>	<u>Value</u>
Deborah M. Gutfeld	<u>15.50</u>	<u>\$3,177.50</u>
Total Time	<u>244.30</u>	<u>\$70,199.50</u>

**Y. Vendor Matters – 034:** (Total Hours: 75.00, Total Fees: \$16,944.50)

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 responded to general questions arising from or regarding vendors that arose during the Application Period, including issues related to set-off questions.

In connection with the foregoing, PR attorneys expended 75.00 hours for which PR seeks compensation of \$16,944.50. 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 P. Naughton	2.50	\$962.50
Steven Christenholz	29.50	\$7,522.50
Deborah M. Gutfeld	19.30	\$3,956.50
Brian Audette	<u>23.70</u>	<u>\$4,503.00</u>
Total	<u>75.00</u>	<u>\$16,944.50</u>

**Z. Statement of Expenses** (PR Total Expenses: \$44,671.03)

21. PR has also incurred or accrued expenses of \$44,671.03 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."

V. **APPLICABLE LEGAL STANDARDS AND CRITERIA**

22. 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; . . .

23. 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 'pa[n] 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 (5<sup>th</sup> 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 In re McNichols, 258 B.R. 892, 904-05 (Bankr. N.D. Ill. 2001).

24. 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 (1<sup>st</sup> Cir. 1985) (citations omitted). See also In the Matter of Continental Illinois Securities Litigation, 962 F.2d 566, 572 (7<sup>th</sup> 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.")

#### **VI. APPLICATION OF RELEVANT CRITERIA AND STANDARDS TO THIS COMPENSATION REQUEST**

25. 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.

26. 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 (7<sup>th</sup> 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.

27. 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.

28. 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



motion of the City of River Rouge. PR submits that its services have rendered a significant benefit to the Debtors and these estates.

29. 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.

30. 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.

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

31. 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.

32. From August 1, 2002 through and including November 30, 2002, PR has devoted 2,320.40 hours to represent the Debtors with respect to categories (A)-(Y) above, and has provided

this estate with actual and necessary legal services worth a total of \$696,373.00 and has incurred expenses totaling \$44,671.03.

33. 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."

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

35. 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.

36. 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 authorizing and approving:

A. Interim compensation in the amount of **\$696,373.00**, incurred for actual, necessary and valuable professional services rendered to the Debtors from August 1, 2002 through and including November 30, 2002;

B. Expenses totaling **\$44,671.03** incurred in connection with Piper Rudnick's representation of the Debtors from August 1, 2002 through and including November 30, 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: December 24, 2002

**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.	)	

**SECOND 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 AUGUST 1, 2002 THROUGH AND INCLUDING NOVEMBER 30, 2002**

Name of Applicant:	Piper Rudnick
Authorized to Provide Professional Services to:	Debtors and Debtors-in-Possession
Date of Retention:	April 2, 2002, effective as of March 6, 2002
Period for which compensation and reimbursement is sought:	August 1, 2002 through November 30, 2002
Amount of fees sought as actual, reasonable and necessary	\$696,373.00
Amount of expenses sought as actual, reasonable and necessary	\$44,671.03
This is a(n):	<input checked="" type="checkbox"/> interim <input type="checkbox"/> final application

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

Date Filed	Period Covered	Requested		Provisional Payments	
		Fees	Expenses	Fees	Expenses
4/25/02	3/6/02-3/31/02	\$175,074.00	\$7,246.40	\$157,566.60	\$7,246.40
5/28/02	4/1/02-4/30/02	\$196,031.50	\$10,507.89	\$176,428.35	\$10,507.89
6/25/02	5/1/02-5/31/02	\$216,478.00	\$12,584.51	\$194,830.20	\$12,584.51
7/25/02	6/1/02-6/30/02	\$163,550.50	\$8,160.90	\$147,195.45	\$8,160.90
8/26/02	7/1/02-7/31/02	\$219,270.00	\$11,885.91	\$197,343.00	\$11,885.91
<b>8/30/02</b>	<b>3/6/02-7/31/02</b>	<b>\$970,404.00</b>	<b>\$50,385.61</b>	<b>\$970,404.00</b>	<b>\$49,431.27</b>
9/25/02	8/1/02-8/31/02	\$192,469.50	\$16,036.26	\$173,222.55	\$16,036.26
10/25/02	9/1/02-9/30/02	\$183,934.50	\$11,644.17	\$165,541.05	\$11,644.17
11/25/02	10/1/02-10/31/02	\$161,744.00	\$8,809.74	\$145,569.60	\$8,809.74

The aggregate amount of fees and expenses paid to the Applicant to date for services rendered and expenses incurred herein is: \$ 1,540,658.64

Date: December 24, 2002

By:   
 Mark P. Naughton, Partner

<sup>1</sup> / This represents the First Interim Application Request, which included time from March 6, 2002 through August 30, 2002.

# Attachment 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

October 25, 2002  
Invoice # 1314337

**Matter Number:** 306073-000002

**Matter Name:** Asset Analysis and Recovery

For Legal Services Rendered Through September 30, 2002

For National Steel Corporation

			<u>Hours</u>
09/19/02	M. Fenton	Confer with M. Berkoff regarding National being creditor in Hayes Lemmert Chapter 11 case and need to investigate (.20); begin review of lengthy docket in Hayes case to learn status of case and if any orders entered which would impact national Steel (1.20); call to debtor counsel for status (.20);.	1.60
09/26/02	N. Taylor	Conferences with GTP regarding service and fax list for notice and motion to sell assets (.20); obtain order regarding selling assets (.20); obtain motion (.20); coordinate preparation of service list and fax cover (.30); conferences with K. Simon regarding service, fax list and notice/motion for notice/motion to sell assets (.30); send same to K. Simon (.20); draft notice of filing for affidavit (.20); coordinate filing of same (.30).	1.90
Total Hours			3.50
Total Fees			\$897.50

# Piper Rudnick

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312.368.4000 fax 312.236.7516

Fed ID #36-2115356

National Steel Corporation

Invoice # 1314337

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## 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. Fenton	Of Counsel	1.60	365.00	584.00
N. Taylor	Paralegal	1.90	165.00	313.50
		=====		=====
TOTALS		3.50		897.50

Total Fees and Disbursements \$897.50

Total Matter Current Balance \$897.50



# Attachment 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

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

			<u>Hours</u>
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, Sobacki, 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

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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  
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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

National Steel Corporation  
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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. Werhynyak (.20) re: status and SobECKi's need to testify. Also, teleconferences with T. Pohl on status (.40); office conferences	7.90

National Steel Corporation  
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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

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National Steel Corporation  
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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

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Fed ID #36-2115356

National Steel Corporation  
Invoice # 1293348

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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  
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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

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National Steel Corporation  
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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

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Fed ID #36-2115356

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

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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  
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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

National Steel Corporation  
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		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

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Fed ID #36-2115356

National Steel Corporation  
 Invoice # 1293348

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		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. Mason re: 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

TIMEKEEPER	TITLE	HOURS	RATE	FEES
-----	-----	-----	-----	-----
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

# Piper Rudnick

Fed ID #36-2115356

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

September 24, 2002  
Invoice # 1303169

**Matter Number:** 306073-000003

**Matter Name:** Asset Dispositions

For Legal Services Rendered Through August 31, 2002

For National Steel Corporation

			<u>Hours</u>
08/01/02	S. Christenholz	Conference call with Russo, Kuzma, Huber, Keller and Cox regarding River Rouge transaction (0.5); office conference with Naughton regarding same (0.2).	.70
08/01/02	M. Berkoff	Office conference with M. Naughton re: Amended Sale Motion (.30); review and edit draft motion (.40); review emails re: transaction documents (.40); correspondence to R. Smolev (.30).	1.40
08/01/02	M. Naughton	Attention to Dofasco matter, specifically drafting and revising Amended Motion to Approve Transaction, circulating same to client and other counsel, reviewing e-mails as to status of amendments to transactional documents and conferences with M. Berkoff (5.20).	5.20
08/01/02	D. Missner	Begin review of all Dofasco documents for bankruptcy provisions	.90
08/01/02	M. Fischer	Revise Line Access Agreement per comments from Mr. Moran, Mr. Sobecki, Dofasco, NKK and NSC's regularly engaged corporate counsel and transmit revised document with explanatory cover	2.90



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memo to all parties (2.9).

08/02/02	M. Berkoff	Telephone conference with R. Smolev re: exhibits to Amended NKK Motion(.10); review Smolev's comments to Amended NKK Motion (.20); discuss same with M. Naughton (.10). Also, telephone conference with S. Towbin re: Amended Motion (.20).	.60
08/02/02	M. Naughton	Revise and finalize (proposed) Motion to Sell Dofasco interests, including compiling exhibits, e-mails to various parties, T/Cs with NKK's counsel, and conferences with M. Berkoff, D. Missner, M. Fischer (4.50).	4.50
08/02/02	D. Missner	Work on Dofasco: review various agreements; search for bankruptcy issues, including purchase and sale agreement, line access agreement and other related agreements (2.40); conference with Berkoff and Naughton (.30); correspondence to and from client (.30).	3.00
08/02/02	M. Fischer	Review Forbearance Agreement and Purchase and Sale Agreement as prepared by NKK's counsel (.5); review comments on LAA from Mr. Sobecki, Mr. Moran and Mr. Mason (1.8); revise LAA and transmit same to Mr. Sobecki (2.9); transmit comments on FA and PSA to Mr. Mason (.5).	5.70
08/03/02	M. Berkoff	Review and edit proposed final draft of forbearance agreement incorporating Dofasco's comments (.80); relay comments to M. Fischer (.40).	1.20

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08/03/02	M. Fischer	Conference with Mr. Sobecki re: LAA, FA and PSA (.9); revise LAA and draft memo re: open issues and transmit same to Mr. Mason (1.8).	2.70
08/05/02	S. Christenholz	Teleconference with Larry Cox regarding sale of River Rouge property and warehousing project.	.60
08/05/02	M. Berkoff	Telephone conference with M. Fischer (.20) and office conference with K. Sobecki (.20) re: finalizing transaction documents. Also, review emails re: same (.30).	.70
08/05/02	D. Missner	Work with Fischer on Dofasco agreement; review agreements; work on notice re exhibits; review correspondence re finalization of agreements.	1.70
08/05/02	L. Laughlin	Tc's with Naughton and Missner re: exhibits to sale motion (.30); draft notice of filing of debtor's amended motion to sell interests (.80); e-mails with M. Fischer re: exhibits, etc. (.40).	1.50
08/05/02	M. Fischer	Revisions to LAA to prepare for filing (2.9); revisions to FA to prepare for filing (1.8); review draft of PSA by NKK's counsel for filing (.9); conferences with Ken Mason (.8); conferences with David Missner re: filing (.5); conferences with Kirk Sobecki re: filing documents (.3); correspondence to Mr. Mason re: need to finalize filed documents (.6).	7.80

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08/06/02	M. Berkoff	Teleconference with S. Towbin re: status (.20); teleconference with C. Druehl (Mitsubishi's counsel) re: status (.20); review emails re: Dofasco transaction (.50).	.90
08/06/02	M. Naughton	Review e-mails related to Dofasco sale (.20).	.20
08/06/02	D. Missner	Review and analyze Dofasco documents	.40
08/06/02	M. Fischer	Conference with NSC (Scott Creveling) re: Section 116 and PSA (.6); organize and transmit materials to Ernst & Young for Section 116 (.5); review closing memorandum from NKK counsel (.4); drafting agreement terminating joint voting arrangement (.6); calls to and from Mr. Sobecki (.3).	2.40
08/07/02	S. Christenholz	Teleconference with Larry Cox regarding River Rouge sale.	.40
08/07/02	M. Berkoff	Review transaction documents and emails re: sale to NKK (.90); teleconference with M. Fischer re: same (.10); teleconference with S. Towbin (.10); teleconference with client re: same (.20).	1.30
08/07/02	M. Naughton	Review e-mails as to Dofasco transaction (.10).	.10
08/07/02	M. Fischer	Conference with Ms. Baue re: closing arrangements (.6); conference with Mr. Mason re: closing (.4); communications with Mr. Creveling re: Section 116 certificate (.6); review memo from Ernst & Young re: Section 116 (1.2); respond to inquiry from Jenner & Block counsel for Ikon (.4); confer with Mr. Sobecki re:	9.00

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Section 10.1 of Line Access Agreement (.6); confer with Mr. Moran re: closing (.4); confer with Grant Currier of Dofasco re: Line Access Agreement (.6); revise Section 10 of Line Access Agreement and other provisions (2.9); review revised Forbearance Agreement (.5); revise Purchase and Sale Agreement (.3); prepare for possible closing (review closing checklist) (.5).

08/07/02	V. Baue	Discussing open issues on the Line Access Agreement (Section 10.1) with M. Fischer (0.30); discussing status of the Section 116 Certificates with M. Fischer; discussing the escrow issues re: Section 116 payments with M. Fischer (0.20).	.50
08/08/02	M. Berkoff	Office conference with M. Naughton re: preparing Order (.20). Also, begin to prepare for August 13 hearing (.50).	.70
08/08/02	M. Fischer	Revisions to LAA (2.5); conferences with Mr. Sobecki (0.8); escrow agreement in case Section 116 certificates are unavailable (1.0); calls to and from Scott Creveling and Franco Hasou re: Section 116 certificates and review of draft thereof (1.5); review materials re: valuator's fee (0.7).	6.50
08/08/02	C. McManus	Reviewed sale materials and worked on motion to sell dock-land property.	.90

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08/08/02	V. Baue	Conference call with M. Fischer and J. Moran re: stock certificates; resignations and status of the Section 116 Certificate (0.30); drafting resignation forms and forwarding them to J. Moran (0.30); reviewing the closing checklist forwarded from opposing counsel (0.20); reviewing revised drafts of the Line Access Agreement, Purchase Agreement and Forbearance Agreement (1.30); reviewing the escrow agreement (0.30).	2.40
08/09/02	M. Berkoff	Office conferences with Vicky Baue (.50) and teleconferences with M. Fischer (.30) re: finalizing transaction documents and circulating red-lined copies to service list. Also, office conferences with M. Naughton (.30) and N. Taylor (.40) re: same and August 13 court. Also, review changes to documents (.40).	1.90
08/09/02	M. Naughton	Review e-mails related to Dofasco transaction (.10); T/C to C. Druehl (Mitsubishi) re: Objection to Dofosco transaction (.10); attention to revised Dofasco documents (.40).	.60
08/09/02	M. Fischer	Conferences with Messrs. Currier, Sobocki, Mason and Nuttall to finalize LAA and with Ms. Baue re: same and drafting of revised claims procedures (3.5).	3.50
08/09/02	V. Baue	Reviewing the Shareholder Voting Agreement (0.40); reviewing comments from K. Mason on the revised Forbearance Agreement (0.20); reviewing comments from K. Sobocki on the revised Forbearance	8.60

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Agreement (0.20); reviewing comments from K. Mason on Sections 3.3, 3.4 and 10.1 of the revised Line Access Agreement (0.60); reviewing comments from K. Sobecki on Sections 3.3, 3.4 and 10.1 of the revised Line Access Agreement (0.50); reviewing comments from the accountant on Section 116 certificate matters (0.20); following up with J. Moran on the resignations (0.10); reviewing response from M. Fischer on comments on Sections 3.3, 3.4 and 10.1 of the Line Access Agreement (0.40); conference with M. Berkoff re: open issues on the Line Access Agreement (0.30) and procedures / timing for sending copies of the revised agreements to the creditors and filing the revised agreements with the court (0.30); conference calls with M. Berkoff, G. Currier, K. Mason, M. Fischer, B. Nuttle and K. Sobecki to resolve open issues on Sections 3.3, 3.4 and 10.1 of the Line Access Agreement (1.10); telephone calls with K. Sobecki to resolve issues regarding Section 10.1 of the Line Access Agreement and proposed revisions (0.40); revising the Line Access Agreement (2.20); preparing packages of information to send to the creditors (1.0); forwarding copies of the revised redlined draft and clean draft of the Line Access Agreement to all of the attorneys and all parties with a cover letter summarizing the comments (0.70).

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08/11/02	M. Berkoff	Review emails (.40); prepare outline of K. Sobecki's testimony for hearing on August 13 (1.20); prepare for possible contested hearing on Dofasco transaction (.90).	2.50
08/12/02	M. Berkoff	Office conferences with M. Fischer (.30); telephone conferences with D. Zazove (.30) and F. Phillips (.20) re: 8/13 court. Also, office conference with T. Pohl and K. Sobecki to prepare for 8/13 court (2.00); prepare for hearing on Section 363 Sale Motion (2.30).	5.10
08/12/02	M. Naughton	Work on, including review of numerous e-mails between Fischer, Kaye Scholer re: same, Dofasco matter (.20).	.20
08/12/02	M. Fischer	Attend pre-closing (2.8); revisions to LAA from Mason and Currier (.6); confer with Baue re: closing (.4); Section 116 certificate (.5); prepare for hearing on motion for approval (1.8).	6.10
08/12/02	C. McManus	Continued work on motion to sell land-dock real property and reviewed agreement re: same.	1.20
08/12/02	V. Baue	Review comments from K. Mason on Section 10.1 of the revised Line Access Agreement (0.20); review response and comments from K. Sobecki on K. Mason's comments on Section 10.1 of the revised Line Access Agreement (0.20); discuss revisions to Section 10.1 of the Line Access Agreement with M. Fischer (0.20); revise Section 10.1 and make other changes in the Line Access Agreement (0.50);	7.30

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distribute revised drafts of the Line Access Agreement to all parties with a cover note summarizing the changes (0.30); prepare for the pre-closing (0.70); attend pre-closing meeting at the offices of Kaye Scholer to resolve open issues, including Section 10.1 of the Line Access Agreement, the Escrow Agreement, Section 116 certificate and hold back issues and the Two Party Toll Processing Agreements, prepare for the closing following the court hearing, and discuss/finalize closing procedures (4.80); revising the Line Access Agreement and distributing copies of same to all parties (0.40).

08/13/02	M. Naughton	Review, respond to e-mails related to proposed sale of 56 acres in Porter County, Indiana (.30); review draft Motion for Sale of 56 Acres (.20).	.50
08/13/02	M. Fischer	At court for hearing on DNN transaction (1.5); attend closing of DNN transaction (3.5); review materials delivered by Kaye Scholer after closing (.5).	5.50
08/13/02	C. McManus	Reviewed Naughton's emails to client re: motion to sell land-dock property (.2).	.20
08/13/02	V. Baue	Attend the closing - obtain signatures and review documents (2.50); attend to post-closing matters - forwarding copies of documents via email to the parties and following up on questions raised at the closing (0.30).	2.80



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08/14/02	M. Naughton	Review e-mails re: Dofasco (.10).	.10
08/14/02	M. Fischer	Post-closing request to NKK's counsel for missing documents (.3).	.30
08/15/02	M. Fischer	Calls to and from Ernst & Young to finalize issuance of Section 116 certificates (.8).	.80
08/19/02	M. Naughton	Review, respond to e-mail from M. Chestovich re: Portage, Indiana real estate and e-mail exchange with C. McManus re: same (.20); review Notice of Sale of DeMinimis Assets for certain trucks (.10).	.30
08/19/02	C. McManus	Reviewed emails from Naughton and client re: updates on land-dock sale and appraisal.	.20
08/20/02	S. Christenholz	Teleconference with Dick Kuzma regarding River Rouge sale of real estate (0.2); emails regarding same (0.2).	.40
08/20/02	M. Naughton	T/C with K. Simon re: sale of DeMinimis assets and e-mail re: same (.10).	.10
08/20/02	M. Fischer	Call to E&Y re: Section 116 clearance certificate.	.30
08/21/02	S. Christenholz	Prepared for conference call with Dick Kuzma regarding River Rouge (0.9); conference with Dick Kuzma and Russo regarding River Rouge sale (0.5).	1.40
08/22/02	M. Fischer	Review Section 116 clearance certificates (.2); call to escrow agent (Joe Marin) re: release of escrowed Section 116 funds (.5); draft letter of direction re: Section 116 funds release (.6);	2.10

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		transmit requested materials to escrow agent (.3); review proposed "table of contents" from Kaye Scholer for bound set of documents relating to sale of DNN interests (.5).	
08/22/02	C. McManus	Research re: appraisal for 363 motion to sell.	.60
08/23/02	M. Fischer	Communications and transmittals re: Section 116 clearance certificates and release of funds withheld from purchase price (.8).	.80
08/25/02	M. Fischer	Transmit copies of documents to Skadden Arps (Mike McGrane) and National Steel (Jack Moran) (.4); communications with Joe Marin, Kirk Sobecki and Ken Mason re: payment of portion of purchase price withheld in accordance with Canada Tax Act Section 116 (.5).	.90
08/27/02	S. Christenholz	Teleconference with Larry Cox regarding River Rouge property sale.	.10
08/27/02	M. Fischer	Review fee matters (.5); assemble post closing documents sets (.8); transmit copies of documents as requested by National Steel (.3).	1.60
08/27/02	C. McManus	Brief telephone conference with client re: land-dock sale (.1); reviewed comments from same to motion to sell (.3).	.40
08/28/02	M. Naughton	E-mail exchange with M. Chestovich re: sale of Portage, Indiana real estate (.10).	.10
	Total Hours		123.30
	Total Fees		\$48,252.00



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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	6.00	485.00	2,910.00
M. Fischer	Partner	58.90	450.00	26,505.00
M. Berkoff	Partner	16.30	395.00	6,438.50
M. Naughton	Partner	11.90	385.00	4,581.50
C. McManus	Associate	3.50	265.00	927.50
V. Baue	Associate	21.60	265.00	5,724.00
S. Christenholz	Associate	3.60	255.00	918.00
L. Laughlin	Paralegal	1.50	165.00	247.50
		=====		=====
TOTALS		123.30		48,252.00

Total Fees and Disbursements \$48,252.00

Total Matter Current Balance \$48,252.00

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

October 25, 2002  
Invoice # 1314338

**Matter Number: 306073-000003**

**Matter Name: Asset Dispositions**

For Legal Services Rendered Through September 30, 2002

For National Steel Corporation

			<u>Hours</u>
09/03/02	C. McManus	Reviewed materials from client re: mortgage on land-dock sale property.	.30
09/05/02	D. Missner	Attend meeting at Skadden with Committees and financial advisors.	5.00
09/05/02	C. McManus	Reviewed client's comments to motion to sell land-dock property.	.30
09/09/02	S. Christenholz	Office conference with Naughton regarding sale of Ecorse property (0.3); emails regarding same (0.2); pulled copy of sale procedures order and notice of Ecorse sale (0.3).	.80
09/09/02	M. Naughton	Work on Motion to Sell Real Estate to Indiana Port commission, including conference with C. McManus (.60).	.60
09/09/02	C. McManus	Brief conference with M. Naughton regarding client's comments to land-dock sale motion (0.1); reviewed same and M. Naughton's comments (0.3).	.40
09/10/02	M. Fischer	Transmit bound documents to client (.3).	.30

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National Steel Corporation  
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09/10/02	C. McManus	Revised motion to sell land-dock property to include Naughton's and client's comments.	.70
09/12/02	M. Berkoff	Teleconference with G. Cullen (.10) and office conference with M. Fischer (.10) re: September 17 conference call. Review emails re: same (.20).	.40
09/12/02	M. Fischer	Begin review of proposed asset purchase agreement and memo from Mr. Cullen re: same.	3.50
09/12/02	C. McManus	Revised motion to sell land dock property to include new information regarding track and appraisal.	.30
09/12/02	C. McManus	Reviewed cases regarding 363F standard for sale free and clear of liens.	.90
09/13/02	M. Fischer	Continue review and analysis of proposed asset purchase agreement.	3.00
09/13/02	C. McManus	Exchanged emails with client re: land-dock sale (.1); reviewed fax from MB Valuations re: same (.2).	.30
09/17/02	M. Fischer	Conference with multiple parties regarding contemplated asset purchase agreement (1.8).	1.80
09/18/02	M. Berkoff	Review e-mails (.40); telephone conference with M. Fischer (.10).	.50
09/18/02	D. Gutfeld	Research re: sale of Proof of Claim (.9); conf. with M. Berkoff regarding same (.2)	1.10

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09/19/02	M. Fischer	Review memo from Gary Cullen re: call with potential purchaser (.4); communicate with Mr. Berkoff re: same (.2).	.60
09/19/02	D. Gutfeld	Research re: sale of proof of claim in "ordinary course of business" (1.2); review 363 sale Order (.4); prepare memo to M. Berkoff regarding same (1.3)	2.90
09/20/02	M. Fischer	Begin memo to Mr. Berkoff analyzing contemplated acquisition agreement.	2.50
09/24/02	M. Fischer	Review bid procedures and comments.	1.00
09/25/02	M. Naughton	Review e-mail from K. Simon and conference with N. Taylor re: DeMinimis Asset Sale Notice (.10).	.10
09/25/02	C. McManus	Reviewed order re: de minimis asset sales and chain of emails re: Land-Dock sale.	.40
09/26/02	M. Berkoff	Office conference with G. Plumb re: notice of sale of claim and procedures associated therewith (.30).	.30
09/26/02	C. McManus	Brief exchange of emails with client re: land-dock sale (.1); Reviewed comments by same to motion (.4).	.50
09/27/02	M. Berkoff	Office conference with G. Plumb re: sale/assignment of claim in metals bankruptcy.	.30
09/27/02	M. Fischer	Review revised asset purchase agreement and memo from Gary Cullen.	2.50

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09/30/02	C. McManus	Reviewed client's comments to land-dock sale motion and revised same.	.40
09/30/02	C. McManus	Reviewed materials re sale of Ingleside property and drafted notice of de-minimis sale.	.90

Total Hours 32.60

Total Fees \$12,582.00

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. Missner	Partner	5.00	485.00	2,425.00
M. Fischer	Partner	15.20	450.00	6,840.00
M. Berkoff	Partner	1.50	395.00	592.50
M. Naughton	Partner	.70	385.00	269.50
C. McManus	Associate	5.40	265.00	1,431.00
S. Christenholz	Associate	.80	255.00	204.00
D. Gutfeld	Associate	4.00	205.00	820.00
		=====		=====
TOTALS		32.60		12,582.00

Total Fees and Disbursements \$12,582.00

Total Matter Current Balance \$12,582.00

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Fed ID #36-2115356

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

December 23, 2002  
Invoice # 1334702

**Matter Number:** 306073-000003

**Matter Name:** Asset Dispositions

For Legal Services Rendered Through November 30, 2002

For National Steel Corporation

			<u>Hours</u>
11/01/02	S. Christenholz	Review e-mail from Moran regarding amendment to purchase agreement with Russo (0.2); review amendment to purchase agreement (0.3); teleconference with Jack Moran regarding River Rouge sale (0.5).	1.00
11/01/02	G. Plumb	Review Moran e-mail and attachments in detail (.4); teleconference with Moran to discuss potential issues presented and resolution (.3); message to Berkoff (.1).	.80
11/04/02	M. Fischer	Review draft of representations and warranties as distributed by Mr. McGrane.	2.40
11/05/02	G. Plumb	Teleconference with Sobecki re: Robinson offer (.1); review proposal (.1).	.20
11/05/02	M. Fischer	Review changes to proposed agreement (other than reps and warranties) as distributed by Mr. McGrane.	3.10
11/06/02	M. Berkoff	Review and edit rough term sheet re: National Robinson (.30); discuss same with G. Plumb (.10) and K. Sobecki (.20). Also, office conference with G. Plumb re: Metals USA (.40); conference	1.60



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call with G. Plumb, J. Moran and J. Nelson re: same (.60).

11/06/02	G. Plumb	Review revised term sheet on National Robinson, e-mail to Berkoff and message to Sobacki (.3); conference with Berkoff re: terms proposed (.1); teleconference with Berkoff and Sobacki re: possible revisions (.3).	.70
11/07/02	M. Naughton	Review, respond to e-mails relating to sale of Portage, Indiana real estate (.20).	.20
11/07/02	M. Fischer	Review deposit agreement and start review of lease.	3.50
11/08/02	M. Naughton	Telephone conversation with Heidi Azulay re: Portage, Indiana real estate (.10).	.10
11/08/02	M. Fischer	Finish review of lease and review indemnity escrow agreement and registration rights agreement.	6.50
11/10/02	S. Christenholz	Edited amendment to purchase and sale agreement for River Rouge sale (0.5); e-mail to Naughton regarding same (0.2); e-mail to client regarding same (0.5).	1.20
11/11/02	S. Christenholz	Office conference with Naughton regarding Russo sale (0.4); edited repurchase agreement for Russo sale (1.9); e-mail to client regarding same (0.2); teleconference with Kuzma regarding same (0.3); e-mails regarding same (0.2).	3.00

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11/11/02	M. Fischer	Finish review of peripheral documents for proposed asset purchase agreement.	1.80
11/12/02	M. Naughton	Telephone conference with Heidi Azulay (Bondholders' counsel) re: Motion to Sell Indiana Real Estate (.10).	.10
11/12/02	M. Fischer	Begin review of schedules to proposed asset purchase agreement (1.6); telephone conference re: status of agreement negotiations (.7); memo to Mr. Berkoff re: conference (.5).	2.80
11/13/02	G. Plumb	E-mail to Moran re: status (.1); teleconference with counsel to Citadel re: status (.3); teleconference with Moran (.1); review 11/7 letter re: required court action in Metals case (.2); e-mail to Berkoff re: 11/7 letter (.1); consideration necessary in Metals Case (.3); work on document revisions (.4).	1.50
11/13/02	M. Fischer	Continue review of schedules to proposed asset purchase agreement (2.7); review term sheet for same transaction (.9).	3.60
11/14/02	M. Naughton	E-mail exchange with inside counsel, M. Chestovich, re: proposed sale of Indiana real estate (.10).	.10
11/14/02	G. Plumb	Message from McDonough and Nelson (.1); teleconference with Jim Nelson (.1); various messages to Berkoff re: letter agreement with broker on Metals Stipulations (.2); brief conference with	1.40

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		Berkoff (.1); work on documentation (.4); message to Citadel counsel (.1); additional review of Metals Plan documents (.4).	
11/14/02	M. Fischer	Continue review of peripheral documents (lease) re: proposed purchase agreement (1.9); telephone conference with Mr. Cullen et al. re: status of agreement negotiations (.7); memo to Mr. Berkoff re: conference (.5).	3.10
11/15/02	M. Berkoff	Review emails from Skadden and M. Fischer re: re-drafts of transaction documents (.60); review documents (1.50).	2.10
11/15/02	M. Naughton	Review proposed changes to Order Authorizing Sale of Indiana Real Estate from bondholders' counsel, and forward same to M. Chestovich (.30); review, respond to e-mails from M. Chestovich re: same (.20).	.50
11/15/02	M. Fischer	Review draft order on sale of Indiana property and proposed insertions from bondholders' counsel and provide comments to Messrs. Naughton and Berkoff.	2.00
11/16/02	M. Fischer	Review memo re: environmental issues (1.8); review revised asset purchase agreement prepared by seller's counsel (2.5); review revised registration rights agreement (.8).	5.10
11/18/02	M. Naughton	Telephone conference with, e-mails to, B. Niemier (Indiana Port Authority) re: Form of Order Authorizing Sale of Real Estate (.30).	.30

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Fed ID #36-2115356

National Steel Corporation  
Invoice # 1334702

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11/18/02	G. Plumb	Teleconference with in-house counsel to Metals (.3); message to outside bankruptcy counsel for Metals (.1); teleconference with Berkoff and message to McDonough with Berkoff (.2); e-mail to parties (.3); teleconference with attorney for Metals re: stipulation (.3); e-mail to parties (.1); teleconference with Berkoff and message to Nelson (.1).	1.40
11/18/02	M. Fischer	Re: DNN/Dofasco--Review August 2002 Purchase and Sale Agreement, Forbearance Agreement and Line Access Agreement and "old" NSC TPA for purposes of responding to inquiry from Jack Moran re: claims for defective processing at DNN facility, and communication of response.	1.80
11/18/02	C. McManus	Brief conference with Naughton re: sale motion and order.	.10
11/19/02	M. Fischer	Review registration rights agreement; communications with Mr. Berkoff re: same.	.60
11/20/02	M. Berkoff	Review revised drafts of transaction documents and memos/emails re: same (2.30). Also, review emails re: Isabella Mines (.30).	2.60
11/20/02	M. Naughton	Work on finalizing Order Authorizing Sale of Portage Indiana real estate, including telephone conferences with counsel for the Port and Bondholders' counsel and revising proposed order (.90); review, revise correspondence to S. Thomas re: asset dispositions to date (.10).	1.00

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11/21/02	M. Berkoff	Review memos re: possible sale (.70); prepare for November 22 conference call (1.10).	1.80
11/21/02	M. Naughton	Review e-mail, attachments from M. Berkoff re: potential asset disposition (.20).	.20
11/21/02	G. Plumb	E-mail to U.S. Metals counsel and to client (.1); e-mail from U.S. Metal's counsel and to client (.1).	.20
11/22/02	M. Naughton	Conference with C. McManus re: Thyssen asset disposition (.10).	.10
11/22/02	C. McManus	Reviewed Naughton's emails re: order approving sale of land-dock property (.4); conference with Naughton re: sale of de minimus assets (.2); reviewed materials re: same and drafted notice of de minimus sale (.9).	1.50
11/24/02	M. Berkoff	Review draft agreements exchanged between debtors and potential purchaser.	2.20
11/25/02	G. Plumb	Review revisions to Assignment of Claim (.4); draft response to comments and revisions (.7); e-mail to Moran (.1); e-mail to Metals counsel (.1); review Sale Order provisions (.2); work on text of notice of sale (.5).	2.00
11/25/02	C. McManus	Exchanged emails with client re: sale of trademarks (.2); revised notice of sale of de minimus assets (.4); brief telephone conference with local counsel re: same (.1); prepared same for filing and service (.3).	1.00

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11/26/02	S. Christenholz	Reviewed changes to amendment to asset purchase agreement (0.2); reviewed sales procedures order (0.3); e-mail to Kuzma regarding same (0.2).	.70
11/26/02	D. Missner	Conference with Marc Fenton re nationwide code search for company in preparation for sale	.30
11/26/02	G. Plumb	Review and comment on stipulation from Metals' counsel (.4); e-mails to Moran and Nelson and responses to series of e-mails (1.4); teleconference with Bolston re: comments to stipulation (.3); e-mails to client re: discussions with Metals' counsel (.2); review revised stipulation and forward with comment to client (.6); various additional e-mails to/from clients (.7); conference with Berkoff re: status (.1); revisions to assignment agreement (.4); revisions to Notice of Sale (.5).	4.60
11/26/02	M. Fischer	Review revisions proposed to Schedule 7.16.	.50
11/27/02	M. Berkoff	Review documents received from K. Sobecki re: de-minimus asset sales (.30); office conference with M. Fenton re: Isabella Mines (.10).	.40
11/27/02	G. Plumb	Review e-mails from Nelson and Moran approving form of stip, and additional e-mail from Moran re: claims (.3); review revisions to stip (.1); message to Bolton re: requested revisions (.1); revisions to Assignment (.5); revisions to text of notice (.5); additional review of Metals Plan documents (.6).	2.10

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11/27/02	M. Fischer	Review revisions to APA and Schedule 7.16 and employee side letter distributed by Mr. McGrane.	1.30
11/30/02	G. Plumb	Final revisions and comments to Assignment Agreement (.8); work on text for Sale Notice (.5); additional review of Metals USA Plan re: distributions and settlements (.6); review and revise transfer of claim forms (.2).	2.10

Total Hours 77.20

Total Fees \$32,361.50

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	.30	485.00	145.50
G. Plumb	Partner	17.00	450.00	7,650.00
M. Fischer	Partner	38.10	450.00	17,145.00
M. Berkoff	Partner	10.70	395.00	4,226.50
M. Naughton	Partner	2.60	385.00	1,001.00
C. McManus	Associate	2.60	265.00	689.00
S. Christenholz	Associate	5.90	255.00	1,504.50
		=====		=====
TOTALS		77.20		32,361.50

Total Fees and Disbursements \$32,361.50

Total Matter Current Balance \$32,361.50

Attachment 3



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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

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National Steel Corporation  
Invoice # 1293349

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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

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Invoice # 1293349

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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

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Invoice # 1293349

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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

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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

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Invoice # 1293349

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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).

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>FEEES</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

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Fed ID #36-2115356

203 North LaSalle Street, Suite 1800  
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National Steel Corporation  
Attn: Ron Werhnyak  
4100 Edison Lakes Parkway  
Mishawaka, IN 46545

September 24, 2002  
Invoice # 1303170

**Matter Number:** 306073-000004

**Matter Name:** Automatic Stay (Relief Actions)

For Legal Services Rendered Through August 31, 2002

For National Steel Corporation

			<u>Hours</u>
08/01/02	W. Choslovsky	Read Riverside Refractories' appeal of denial of lift stay; e-mails regarding same.	.80
08/01/02	S. Christenholz	Teleconferences with Franceschi regarding pick-up of IHM materials.	.40
08/02/02	M. Naughton	Review Notice of Appeal to Riverside Refractories and e-mail from B. Choslovsky re: same (.20).	.20
08/05/02	W. Choslovsky	Calls/e-mails from Joel Schecter regarding lift stay order; edit same.	.80
08/06/02	M. Naughton	Review proposed order relating to Burch Motion for Relief from Automatic Stay and conference with B. Choslovsky re: same (.20).	.20
08/07/02	W. Choslovsky	Calls/e-mails to/from John Kujawski regarding Moore lift stay motion; edit order continuing motion.	.60
08/08/02	S. Christenholz	Teleconference with Mike Moody, counsel for IHM, regarding motion for relief from the stay.	.20

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Fed ID #36-2115356

National Steel Corporation  
Invoice # 1303170

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08/08/02	M. Naughton	Review e-mail related to Moore Motion for Relief from Automatic Stay and memo to B. Choslovsky re: same (.10); review correspondence as to Madden Motion for Relief from Stay (.10).	.20
08/09/02	W. Choslovsky	Review and send comments regarding draft Madden agreed order to lift stay (.40); calls/e-mails to/from Katherine Dedrick, Hartford's lawyer, and Bryan Bradley, Madden lawyer, regarding same (.40).	.80
08/09/02	M. Naughton	Conference with B. Choslovsky re: Madden Motion for Relief from Automatic Stay (.10); review e-mail exchange related to same (.10); review, respond to e-mail on Riverside Refractories appeal (.10).	.30
08/12/02	W. Choslovsky	Calls/e-mails to/from Bryan Bradley regarding Madden Lift Stay Agreed Order (.4); review and edit revised Lift Stay Agreement for Madden case (.2).	.60
08/12/02	W. Choslovsky	Call from Joe Jaskowiak regarding Indek arbitration and applicability of automatic stay; also discuss Madden lift stay motion (.3); discuss Riverside Notice of Appeal with Mark Naughton (.2).	.50
08/13/02	S. Christenholz	Teleconference with Moody, counsel for IHM, regarding hearing results.	.20
08/14/02	W. Choslovsky	Letters and calls to/from Bryan Bradley, lawyer for Madden, and Katherine Dedrick, Hartford lawyer, regarding voluntarily lifting stay; review and edit agreed lift stay order.	.80



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Invoice # 1303170

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08/15/02	M. Naughton	Review, reply to B. Choslovsky e-mail related to Madden Motion for Relief from Stay (.20); T/C with counsel for claimant re; Motion for Relief from Stay (.10).	.30
08/15/02	S. Baker	Obtained cases for Bill Choslovsky.	.10
08/16/02	W. Choslovsky	Draft letter to Jim Vick, Longman's lawyer, regarding automatic stay of PI cases; call from Mr. Vick regarding same (.8); calls to/from local counsel for Riverside Refractories, Dave Going and Leo Nelson, regarding Riverside's appeal (.8).	1.60
08/16/02	M. Naughton	Review Notice of Designation of Items on Appeal from Riverside Refractories and conference with B. Choslovsky re: same	.30
08/19/02	W. Choslovsky	Draft memo to file regarding Riverside Refractories appeal.	1.20
08/19/02	M. Naughton	Review correspondence to J. Vitu re: Order Denying Motion to Lift Automatic Stay and conference with B. Choslovsky re: same (.10); conference with B. Choslovsky re: Riverside Refractories appeal (.10).	.20
08/20/02	M. Naughton	Review memorandum from B. Choslovsky re: Riverside Refractories' appeal (.10); review letter from counsel re: Riverside Refractories' Motion and memo to B. Choslovsky re: same (.10).	.20

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Invoice # 1303170

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08/21/02	W. Choslovsky	Calls to/from Dave Going, Riverside's lawyer, regarding withdrawing appeal; docket review to cross-designate appeal record.	.60
08/22/02	W. Choslovsky	E-mails/calls from Katherine Dedrick's assistant (Hartford's lawyer) regarding Madden Stipulated Lift Stay Agreement.	.50
08/23/02	W. Choslovsky	Research, draft and file Cross-Designation of Record Pleading for Riverside Refractories Appeal; numerous calls to Riverside Refractories lawyers (Dave Going and Len Nelson) regarding same (2.30); confer with Mark Naughton regarding same (.20).	2.50
08/23/02	M. Naughton	Conference with B. Choslovsky re: Riverside Refractories' Appeal (.20); review, finalize designation of additional items on appeal for Riverside Refractories (.20).	.40
08/26/02	W. Choslovsky	Receive and review Madden Agreed Lift Stay Agreed Order from Hartford Insurance.	.40
08/27/02	M. Naughton	Attention to Stipulation for Madden Motion for Relief (.10).	.10
08/29/02	M. Naughton	Attention to matters pertaining to Madden Motion for Relief from Stay and including T/C B. Choslovsky and e-mail exchange K. Dedrick (.20).	.20
	Total Hours		15.20
	Total Fees		\$4,200.50

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## 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	2.60	385.00	1,001.00
S. Christenholz	Associate	.80	255.00	204.00
W. Choslovsky	Associate	11.70	255.00	2,983.50
S. Baker	Librarian	.10	120.00	12.00
		=====		=====
TOTALS		15.20		4,200.50

Total Fees and Disbursements \$4,200.50

Total Matter Current Balance \$4,200.50

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

October 25, 2002  
Invoice # 1314339

Matter Number: 306073-000004

Matter Name: Automatic Stay (Relief Actions)

For Legal Services Rendered Through September 30, 2002

For National Steel Corporation

			<u>Hours</u>
09/04/02	W. Choslovsky	Calls to/from Jim Philbrick regarding Burch lift stay motion (.2); call from Lee Nelson regarding withdrawal of Morelock Notice of Appeal; e-mails to local counsel and Mickey Chestovich regarding same (.4).	.60
09/05/02	W. Choslovsky	Calls to/from Joe Jaskowiak, National Steel Corporation's local counsel, regarding applicability of automatic stay to defendant's counterclaims in an arbitration (.3); letter from Len Nelsen regarding withdrawal of Riverside appeal; e-mail to Riverside's local counsel, Dawn Dollar, regarding same (.4).	.70
09/05/02	M. Naughton	Review e-mail exchange regarding Edwards' claim (.10); review letter regarding Riverside Refractories' Appeal (.10).	.20
09/10/02	K. Philippe	Pull cases for W. Choslovsky	.10
09/10/02	W. Choslovsky	Call from James Fuller, Burch lawyer, regarding modifying agreed order denying lift stay motion.	.10

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Invoice # 1314339

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09/11/02	W. Choslovsky	Call to Kevin Hendricks, NSC in-house counsel, regarding NKK SE federal court litigation and settlement and necessity of lifting stay to affect rate.	.50
09/11/02	M. Naughton	Review e-mails as to Laverne Walker (.10).	.10
09/13/02	W. Choslovsky	Calls/e-mails to/from Kevin Hendrick, NSC's local counsel in Michigan, regarding necessity of lifting stay to effectuate dismissal of NSC in NKKSE lawsuit; research same; read memorandum prepared by Kevin Hendrick.	.80
09/15/02	W. Choslovsky	Call to Dawn Dollar, Riverside Refractories lawyer, regarding status of withdrawing pending appeal; research same.	.30
09/16/02	M. Naughton	Review e-mail re: Laverne Walker (.10).	.10
09/17/02	M. Naughton	T/C with T. Cimino (special counsel) re: personal injury claim (Pacheco) (.20).	.20
09/25/02	W. Choslovsky	Calls/e-mails to/from Jack Moran, NSC General Counsel, regarding application of automatic stay to Procoil's counterclaims; research same.	1.10
09/26/02	W. Choslovsky	Calls to/from Jack Moran, NSC general counsel, regarding application of stay to Procoil litigation.	.30

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Invoice # 1314339

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09/30/02 M. Naughton Conference with B. Choslovsky re: .20  
Motion to Establish Procedures for  
Motions for Relief from Automatic  
Stay filed by Personal Injury  
Claimants (.20).

Total Hours 5.30

Total Fees \$1,442.00

## 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	.80	385.00	308.00
W. Choslovsky	Associate	4.40	255.00	1,122.00
K. Philippe	Librarian	.10	120.00	12.00
		=====		=====
TOTALS		5.30		1,442.00

Total Fees and Disbursements \$1,442.00

Total Matter Current Balance \$1,442.00

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

December 23, 2002  
Invoice # 1334703

Matter Number: 306073-000004

Matter Name: Automatic Stay (Relief Actions)

For Legal Services Rendered Through November 30, 2002

For National Steel Corporation

			<u>Hours</u>
11/01/02	W. Choslovsky	Calls/e-mails to/from John Francheschi regarding Totzkay personal injury case and plaintiff's counsel violation of automatic stay.	.40
11/01/02	M. Naughton	Review, respond to e-mail re: Hetrick litigation (.10).	.10
11/01/02	J. Magana	Pull cases and shepardize for W. Choslovsky.	.20
11/03/02	W. Choslovsky	Draft letter to David Zinn, National Steel Corporation's local counsel, regarding lifting of automatic stay in Spectra Resources case.	.30
11/04/02	W. Choslovsky	Calls to/from Greg Liepshutz, lawyer for Totzkay, regarding application of stay to personal injury suit; e-mails to/from John Francheschi, National Steel Corporation's in-house lawyer, regarding same (.5); draft letter to Greg Liepshutz regarding application of stay to Totzkay case (.5); call from John Kujawski, lawyer for Moore, regarding November 5 hearing to extend exclusive period (.2).	1.20

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11/04/02	M. Naughton	Review e-mail exchange B. Choslovsky/J. Francheschi (.10); telephone conversation with M. Chestovich re: Motion to Approve Procedures to Estimate Personal Injury Claims (.10).	.20
11/06/02	W. Choslovsky	E-mails to/from Mickey Chestovich regarding application of stay to Longfellow PI case in Michigan.	.20
11/06/02	M. Naughton	Review e-mail from W. Choslovsky re: Longfellow/Lysak litigation (.10); telephone conference K. Dedrick (Hartford Insurance) (.10).	.20
11/07/02	W. Choslovsky	Briefed Mark Naughton on Moore state PI case and applicability of stay to co-defendant PSC Metals.	.20
11/07/02	M. Naughton	Attention to procedures for personal injury claims (.20); prepare for, participate on conference call with R. Werhnyak, M. Chestovich, B. Choslovsky re: same (1.30); conferences with B. Choslovsky re: PSC/Moore (.10); conference with B. Choslovsky re: personal injury claims procedure (.10).	1.70
11/08/02	M. Naughton	Review e-mails from M. Chestovich re: insurance companies, and exchange with B. Choslovsky re: same (.20); telephone conversation with R. Bendix (PSC Metals) re: Moore litigation (.20); telephone conversation with M. Chestovich re: factual questions as to Moore/PSC litigation, and review e-mail re: same (.20).	.60



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11/11/02	W. Choslovsky	Calls to/from Mark McInerney, local counsel for National Steel Corporation, regarding Damphousse, Michigan case and application of stay (.6); case law research regarding application of stay to discovery in Damphousse, Michigan case (.4); calls to/from Hugh Davis, Damphousse lawyer, regarding application of stay to discovery (.6); draft letter to Hugh Davis, Damphousse lawyer, regarding application of stay to discovery (.5).	2.10
11/11/02	M. Naughton	Review e-mail re: Ohio litigation from B. Choslovsky (.10); conference with B. Choslovsky re: same (.10).	.20
11/12/02	W. Choslovsky	Call from John Francheschi, National Steel Corporation's in-house counsel in Michigan, regarding Damphousse (.2); letter from Hugh Davis regarding Damphousse discovery and application of stay; numerous e-mails to John Francheschi and Mark McInerney, National Steel Corporation's local counsel, regarding same (.6).	.80
11/14/02	W. Choslovsky	Call from Bob Wine, lawyer for Laverne Walker, regarding November 19, 2002 stay hearing.	.20
11/15/02	W. Choslovsky	Calls to and from Bob Wine, Walker's lawyer, regarding continuing Walker's lift stay motion.	.40

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11/18/02	M. Naughton	Review e-mail from W. Choslovsky re: Laverne Walker Lift Stay Motion (.10); review, respond to M. Chestovich e-mail re: Moore lawsuit, amount of Workers' Compensation benefits paid (.10).	.20
11/19/02	W. Choslovsky	E-mails to and from Micky Chestwich and Ann Hatch, local counsel, regarding defending Moore state court case and application of stay to discovery (0.5). Post-omnibus hearing call from John Kujawski, Moore's lawyer, regarding lifting the stay (0.4).	.90
11/20/02	W. Choslovsky	Read and summarize letter from Hugh Davis to MI federal court judge regarding application of stay to discovery in pending case.	.20
11/26/02	W. Choslovsky	E-mails to Mickey Chestovich regarding Moore Lift Stay Motion.	.20
11/27/02	W. Choslovsky	Call from John Francheschi regarding application of stay to municipal traffic tickets and violations.	.30
Total Hours			10.80
Total Fees			\$3,143.00

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

TIMEKEEPER	TITLE	HOURS	RATE	FEEES
-----	-----	-----	-----	-----
M. Naughton	Partner	3.20	385.00	1,232.00
W. Choslovsky	Associate	7.40	255.00	1,887.00
J. Magana	Librarian	.20	120.00	24.00
		=====		=====
TOTALS		10.80		3,143.00

Total Fees and Disbursements \$3,143.00

# Attachment 4

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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/Rossborough 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

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National Steel Corporation  
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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

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		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

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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/Rossborough 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

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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



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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

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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. Sobacki (.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

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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

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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

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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. Sobacki (.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

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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

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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

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

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	.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

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

September 24, 2002  
Invoice # 1303171

**Matter Number: 306073-000005**

**Matter Name: Business Operations**

For Legal Services Rendered Through August 31, 2002

For National Steel Corporation

			<u>Hours</u>
08/01/02	M. Berkoff	Review letter from M. Cohen re: ADS (.30); telephone conference with R. Wehrnyak re: miscellaneous pending matters (.20); telephone conference with K. Sobecki re: miscellaneous pending matters (.20); telephone conference with T. Pohl re: miscellaneous pending matters (.20).	.90
08/01/02	M. Naughton	Review S. Christenholz e-mail related to Integrated Housekeeping Management (.10); review J. Moran e-mail related to City of River Rouge taxes (.10); T/C with L. Newman re: special pensioners (.10).	.30
08/01/02	G. Plumb	Additional review of adequate protection stipulations re: lien on interest.	.60
08/01/02	C. McManus	Reviewed cases re: transfer of claim for setoff.	.60
08/01/02	C. McManus	Reviewed Amrox and Marubeni setoff orders finally entered.	.10
08/02/02	M. Berkoff	Conference call with R. Toder and T. Pohl (.60). Also, office conference with D. Gutfeld re: ADS conference call (.20).	.80



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National Steel Corporation  
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08/02/02	G. Plumb	Additional review of Operating Agreement and related contracts re: liquidation/termination provisions.	.80
08/02/02	C. McManus	Telephone conference with client re: Mitsui setoff (.2); telephone conference with Michigan Steel attorney re: setoff (.2).	.40
08/02/02	C. McManus	Telephone conference with client re: new setoff matters.	.20
08/05/02	M. Berkoff	Review City of River Rouge Motions.	.40
08/05/02	G. Plumb	Teleconference with Moran re: phone conference on meeting with Robinson (.1); teleconference with Berkoff re: telephone call to discuss Robinson (.1); review documentation in preparation for telephone conference (.6); teleconference with Jack Moran and Mark Springfield to discuss meetings with Robinson principal, open issues in transaction, and means of effecting liquidation/sale (1.3); conference with Berkoff to discuss teleconference with Moran and consider next steps (.3).	2.40
08/06/02	M. Berkoff	Teleconference with S. Christenholz re: reply to River Rouge pleadings (.30); review emails and correspondence (.60).	.90
08/06/02	M. Berkoff	Office conference with G. Plumb re: National-Robinson Joint Venture (.30); office conference with D. Gutfeld re: ADS Roll & Hold (.20); teleconference from M. Cohen re: ADS Roll & Hold (.10).	.60

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08/06/02	M. Naughton	E-mails relating to TinPlate Holding bankruptcy (.10).	.10
08/06/02	G. Plumb	Conference with Berkoff re: issues in liquidation/sale of interest.	.20
08/06/02	C. McManus	Reviewed materials re: proposed setoff with B-Right Trucking (.3).	.30
08/06/02	C. McManus	Exchanged emails with client and MBCI re: status of setoff and bar date.	.20
08/07/02	M. Berkoff	Teleconference with G. Plumb re: National Robinson JV (.20); teleconference with T. Pohl re: various matters and follow-up from Board meeting (.30). Also, review emails (.40) and field calls from creditors (.40).	1.30
08/07/02	M. Naughton	T/C with, e-mail exchanges with M. O'Neill (and e-mail exchange with J. Moran) re Tinplate Holdings (.40).	.40
08/07/02	G. Plumb	Teleconference with Jack Moran re: discussions with Berkoff and continuing dialog with Robinson (.3); conference with Berkoff re: teleconference with Moran (.1); memo to Moran summarizing position on Robinson (.3).	.70
08/07/02	C. McManus	Exchanged emails with bondholders' attorney re: status of MBCI setoff.	.10
08/08/02	M. Berkoff	Review D. Gutfeld memo re: ADS Roll & Hold; discuss same with D. Gutfeld (.20); teleconference with D. Gutfeld and Dan Schultz re: ADS insurance litigation (.30); conference call with D. Gutfeld	.80

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Fed ID #36-2115356

National Steel Corporation  
Invoice # 1303171

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and M. Cohen to discuss settlement (.20). Also, review email re: National Robinson (.10).

08/08/02	M. Naughton	Receipt, review of Orders in Tinline Holdings case and e-mail to J. Moran re: same (.10).	.10
08/08/02	G. Plumb	Follow up on National Robinson matter with Berkoff (.1); research corporate law issues on liquidation of Delaware LLC (.6).	.70
08/08/02	C. McManus	Telephone conference with clients re: B-Right Trucking setoff.	.50
08/09/02	M. Naughton	Review e-mail from J. Malstrom re: OGE administrative claim and reply to same (.20); review e-mail related to set off for metal building (.10); review bondholders' adequate protection stipulation and draft summary of same for SEC filings (.50); review e-mails as to potential set off for Detroit Edison (.10).	.90
08/09/02	C. McManus	Wrote email memo to Sitrick responding to bankruptcy questions.	.30
08/09/02	C. McManus	Wrote letter to Judge re: MBCI setoff agreement (.2); exchanged emails with colleagues and bondholders' attorney re: same (.1).	.30
08/09/02	C. McManus	Reviewed emails from MBCI and client re: setoff and exchanged voice mails with Marubeni re: same.	.40
08/12/02	W. Choslovsky	Calls and e-mails from Jerry Crotty regarding insurance coverage.	.30

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08/12/02	M. Naughton	Review fax from J. Moran re: Wisconsin Annual Franchise Tax Fee and forward same to M. Berkoff (.20); review e-mail as to Global Material Lien (.10).	.30
08/13/02	M. Berkoff	Office conference with D. Gutfeld re: ADS Roll & Hold (.10); field calls from creditors (.40); office conferences with N. Taylor re: claims (.40); review emails (.60).	1.50
08/13/02	M. Naughton	Review e-mails related to Sterling Dula matter and factual investigation re: same (.10); review, respond to e-mail from J. Moran re: Worthington Steel (.10); review e-mail related to Certain Warehouseman's Liens (.10).	.30
08/13/02	G. Plumb	Brief conference with Berkoff re: status (.1); review adequate protection order re: lien issues (.4).	.50
08/14/02	M. Berkoff	Teleconference with K. Sobacki re: business issues (.10); teleconference with B. Foley re: set-offs (.10); office conference with M. Naughton re: leases (.10); review emails (.80); field calls from creditors re: bar date (.80); review correspondence and proofs of claims (.90).	2.80
08/14/02	M. Naughton	Review report on Second Quarter Performance (.10); review complaint filed by Sterling Dyla for recovery of property in its bankruptcy case and e-mail to Christenholz, N. Taylor re: same (.50).	.60

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08/14/02	M. Naughton	T/C with counsel for Wayne County Treasurer re: adequate protection stipulation for Mitsubishi/Marubeni (.10).	.10
08/15/02	M. Naughton	Review e-mail from S. Christenholz related to Minnesota Taconite Taxes (.20); conferences with S. Christenholz re: same (.40).	.60
08/16/02	M. Berkoff	Review and respond to emails.	.60
08/16/02	M. Naughton	Review, respond to e-mail inquiring about certain set off orders (.10); T/Cs with W. Choates (MB Valuations) re: appraisals, especially Great Lakes Facility (.50); conference with S. Christenholz re: MB Valuations, River Rouge property tax issues, etc. (.20).	.80
08/19/02	M. Naughton	Review, respond to e-mail from J. Moran re: Minnesota Pollution Control (.10); e-mail to J. Moran re: Wisconsin Franchise Tax (.10); T/C K. Sobecki (.10); conference with S. Christenholz re: Illinois Matters (.10).	.40
08/20/02	M. Berkoff	Teleconference with R. Werhnyak re: various DIP issues (.30); teleconference with T. Pohl re: same (.20). Also, teleconference from R. Toder (.30) and office conference with S. Loren re: PBGC claims (.20). Also, review emails and correspondence (.60).	1.60
08/20/02	M. Naughton	Review fax memo from J. Moran re: Tinline Holdings' auction and respond to same (.20); draft e-mail to Debtors' counsel re: same and review his response (.60); conference with S.	1.50

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Creveling, S. Christenholz re:  
potential set off for Ecorse,  
Michigan (.50); T/C with L.  
Baughman (Ecorse, Mich.) re: set  
off (.20).

08/21/02 M. Berkoff Teleconference with T. Pohl re: 1.20  
August 28 meeting with U.S.  
Trustee and August 20 Board  
Meeting (.20); teleconference with  
K. Sobecki re: same (.20); review  
emails and correspondence re: DIP  
issues (.60). Also,  
teleconference with R. Werhnyak  
re: DIP issues (.20).

08/22/02 M. Berkoff Review emails and correspondence 1.30  
(.70); teleconference with counsel  
for Mitsubishi re: lease payment  
(.30); teleconference with counsel  
for Worldcom (.30).

08/22/02 M. Naughton T/C with R. Foley re: payroll .00  
questions (0.00).

08/23/02 M. Berkoff Review emails and correspondence 1.10  
(.60); field calls from creditors  
(.50).

08/23/02 M. Naughton Review e-mail from M. Fenton re: .50  
appraisals of personal property  
(.10); T/C with J. Moran re:  
Tinplate Holdings (.30); T/C to  
counsel for Debtor, LaSalle re:  
Tinplate Holdings (.10).

08/26/02 M. Berkoff Telephone call from S. Towbin 1.10  
(.10); telephone conferences from  
creditors (.30); review e-mails  
and correspondence (.70).

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08/26/02	M. Naughton	T/Cs with K. Simon re: Motion of Energy USA for Administrative Expense and Mitsubishi/Marubeni Double G payment (.10); review e-mail as to NKK/Dofasco (.10).	.20
08/27/02	C. McManus	Telephone conference with client re: MBCI and other setoff issues (.2); wrote email to MBCI re: same (.2).	.40
08/27/02	C. McManus	Telephone conference with Skadden re: procedural motion for tort claims.	.10
08/27/02	C. McManus	Reviewed email from client re: Shiloh setoff and prepared stipulation re: same.	.90
08/29/02	M. Berkoff	Review and respond to numerous e-mails (.70).	.70
08/29/02	C. McManus	Telephone conference with MBCI re: post-petition setoff.	.20
08/30/02	M. Naughton	Review e-mail relating to Global Marine lien (.10).	.10
	Total Hours		36.00
	Total Fees		\$13,780.50

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

TIMEKEEPER	TITLE	HOURS	RATE	FEES
-----	-----	-----	-----	-----
G. Plumb	Partner	5.90	450.00	2,655.00
M. Berkoff	Partner	17.60	395.00	6,952.00
M. Naughton	Partner	7.20	385.00	2,772.00
C. McManus	Associate	5.00	265.00	1,325.00
W. Choslovsky	Associate	.30	255.00	76.50
		=====		=====
TOTALS		36.00		13,780.50

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

October 25, 2002  
Invoice # 1314340

**Matter Number: 306073-000005**

**Matter Name: Business Operations**

For Legal Services Rendered Through September 30, 2002

For National Steel Corporation

			<u>Hours</u>
09/03/02	M. Berkoff	Review emails, pleadings and correspondence from past 3 business days (1.20).	1.20
09/03/02	M. Naughton	Review Court Order/Notice re: Template Holdings (.10); review fax from J. Moran re: sale of Portage real estate (.10).	.20
09/03/02	C. McManus	Reviewed emails from Shiloh re: setoff (.2); reviewed MBCI's proposal for post-petition setoff (.3).	.50
09/04/02	C. McManus	Reviewed emails from client re: MBCI setoff (.2); exchanged emails with Shiloh re: setoff stipulation (.2); worked on motion for approval of same (.6).	1.00
09/05/02	C. McManus	Exchanged emails with clients re: equity holders and property sales.	.20
09/06/02	M. Berkoff	Return calls to creditors (.30); review and respond to misc. emails (.40).	.70
09/09/02	M. Berkoff	Review J. Moran email re: Bethlehem (.10); review pleadings filed by creditors (.60).	.70



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09/09/02	M. Naughton	Review e-mails between S. Christenholz and J. Moran relating to proposed sale of Ecorse real property free and clear of liens, claims and encumbrances, and conference with S. Christenholz re: same (.30); review e-mail from J. Moran re: Bethlehem Steel bankruptcy and bar date (.10).	.40
09/09/02	C. McManus	Telephone conference with client regarding Shiloh setoff and MBCI's desire to do post-petition setoff (0.2); telephone conference with stock transfer agent regarding list of equity holders (0.2); exchanged e-mails with same regarding same (0.1).	.50
09/10/02	M. Berkoff	Teleconference with R. Werhnyak re: various DIP issues (.30).	.30
09/10/02	M. Naughton	Review, respond to e-mail exchanges re: filing claim in Bethlehem Steel bankruptcy (.20); T/C with J. Moran, B. Choslovsky re: ESM contract (.20); review e-mail with respect to ESM contract (.10); review e-mails with respect to Iron Ore Contract (.20).	.70
09/10/02	D. Missner	Conference with Zazove re NKK matters	1.00
09/11/02	M. Berkoff	Teleconference from B. McDonough re: ADS (.10); teleconference from creditor re: various leases (.10); review correspondence re: same and assign to C. McManus (.30); review emails (.40). Also, office conference with M. Fischer (.10).	1.00

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09/11/02	M. Naughton	Review e-mail as to ESM Magnesium Contract (.10); receipt of correspondence as to Schena Roofing and forward same to J. Davis (.10).	.20
09/12/02	C. McManus	Exchanged emails with client regarding MBCI proposal for post-petition setoff.	.10
09/12/02	C. McManus	Telephone conference with stock transfer agent regarding list of equityholders (.1); wrote brief correspondence to same regarding same (.1).	.20
09/13/02	W. Choslovsky	Call to Jack Moran regarding Keewatin draft contract and escrow agreement (.1); read and summarize draft new natural gas contract for National Steel Pellet and escrow agreement sent by Jack Moran (1.2).	1.30
09/13/02	M. Berkoff	Review e-mails from client (.30); telephone conference with R. Werhnyak (.30); review memo from C. McManus re: Eli K (.30); review miscellaneous correspondence and pleadings (.50).	1.40
09/13/02	C. McManus	Exchanged emails with MBCI re post-petition setoff agreement.	.20
09/15/02	W. Choslovsky	Review Harrison Piping lien notice forwarded by Micky Chestovich, NSC's in-house counsel, e-mails to/from Mr. Chestovich regarding same.	.50
09/15/02	M. Berkoff	Review e-mails re: MBCI.	.40

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09/16/02	M. Naughton	Review e-mails relating to Iron Ore set off claim (.10); conference with C. McManus re: MBCI set off issues (.20).	.30
09/16/02	C. McManus	Reviewed email from MBCI re: post-petition and pre-petition set offs and telephone conference with client re: same and Naughton re: same.	.80
09/17/02	M. Berkoff	Telephone calls from creditors re: status (.40); review numerous e-mails re: asset sales (.60) and review correspondence (.30).	1.30
09/17/02	C. McManus	Worked on letter to bondholders re: MBCI pre-petition setoff issue.	.30
09/18/02	W. Choslovsky	Calls and e-mails to/from John Francheschi, NSC's in-house counsel in Ecorse, regarding coke contract with Detroit Energy.	.50
09/18/02	M. Berkoff	Telephone call from K. Sobecki (.10); office conferences with N. Taylor re: September 17, 2002 Court Orders (.30). Also, office conference with G. Plumb re: National Robinson (.30) and report to K. Sobecki (.10). Also, office conference with S. Christenholz re: City of River Rouge and strategy (.30). Also, telephone conference with C. Springer re: Comerica Stipulation and miscellaneous DIP issues (.20).	1.30
09/19/02	M. Berkoff	Field calls from counsel for creditors (.60); review and respond to emails re: numerous DIP issues (.40); review correspondence (.20).	1.20

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09/19/02	M. Naughton	T/C with J. Moran re: Tinlineplate Holdings set off issue and Tube City issue (.40); review proposed Tube City letter agreement (.20); review various e-mails re: potential lease with GECC (from J. Moran, S. Thomas and M. Fenton) and respond to same (.20); review e-mail as to Tinlineplate Receivable (.10).	.90
09/19/02	M. Naughton	T/C M. Yulevich re: Proof of Claim Against Bethlehem Steel Corp. (.10); conference with M. Fenton re: GECC Fleet Lease issue (.20); T/C with C. Gettleman (Tri City Port Authority) re: status (.10); review, comment upon proposed letter to Committee counsel re: MBCI set off and conferences with C. McManus re: same (.20).	.60
09/19/02	M. Naughton	Review materials from Louis T. Ollesheimer & Son re: lien claim (.20); review pleadings, including report of sale and Chapter 11 status report, for Tinlineplate Holdings (.20); review contracts related to Fleet Leasing issue (.20).	.60
09/19/02	C. McManus	Worked on letter to bondholders' committee re: MBCI setoff of pre-petition amounts.	.90
09/19/02	C. McManus	Reviewed e-mails from MBCI re: post-petition setoff and responded to same.	.50
09/20/02	M. Berkoff	Teleconference with K. Sobacki (.10); review emails (.20); office conference with G. Plumb re: National Robinson (.20). Also, teleconferences from creditors re: case status and rumors on the	.90

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		street (.40).	
09/20/02	C. McManus	Revised letter to bondholders re: pre-petition MBCI letter.	.30
09/20/02	D. Gutfeld	Conference with B. Sargent re: reconciliation of ADS claim(.2); correspondence with M. Berkoff regarding same (.2); Voice mail for D. Burnham re: same (.1)	.50
09/23/02	M. Berkoff	Office conference with S. Christenholz re: River Rouge (.20); review emails and correspondence re: same (.40); teleconference from creditor (.20).	.80
09/23/02	M. Naughton	T/C with Mike Yukevich (Ordinary Course Professional) re: potential claims against Bethlehem Steel from Double G Facility (.20).	.20
09/24/02	M. Berkoff	Review emails and correspondence (.60); field calls from creditors (.60).	1.20
09/24/02	M. Naughton	Review Notice of Bar Date as to Tinsplate Holdings, forward same to B. Choslovsky and e-mail to N. Taylor re: factual investigation as to same (.10); review Notice of Bar Date as to Bethlehem Steel, forward same to B. Choslovsky (.10).	.20
09/24/02	M. Naughton	Brief review of operative documents from agreements with Bethlehem Steel as to proof of claim in Bethlehem's bankruptcy (.40).	.40

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09/25/02	M. Berkoff	Teleconference with T. Pohl re: October 22 Court and various DIP issues (.20); office conference with M. Naughton re: same (.30); office conference with W. Choslovsky re: follow-up from August Omnibus hearing (.20); teleconference from R. Werhnyak re: misc. issues (.30). Also, review emails from client (.40) and edit memo to client (.40).	1.80
09/25/02	J. Burke	Research and office conference on issues of expert witnesses.	.30
09/26/02	M. Berkoff	Teleconference with M. Cohen re: ADS (.20); exchange emails with D. Gutfeld re: same (.20); field calls from creditors re: case status (.50); review correspondence and emails (.40).	1.30
09/26/02	C. McManus	Brief conference with Berkoff re: MBCI pre-petition setoff (.1); Reviewed previous email on that issue (.3).	.40
09/26/02	D. Gutfeld	Correspondence with M. Berkoff re: ADS invoice reconciliation (.2); Voice mail for D. Burnham re: same (.1)	.30
09/27/02	M. Berkoff	Teleconference from counsel for Chemlawn NJ re: case status (.20); review emails re: asset sale (.60).	.80
09/27/02	M. Naughton	T/C with M. Yukevich, B. Choslovsky re: claim against Bethlehem Steel Corp. (.50).	.50

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09/30/02	M. Berkoff	Teleconference with M. Fenton and A. Bealmear re: GECC and Comerica (.20); review emails and correspondence re: same (.60). Also, field calls from creditors (.40) and teleconference with R. Werhnyak re: misc. DIP issues (.30).	1.50
09/30/02	C. McManus	Reviewed letter from Michigan Steel re setoffs (.2); telephone conferences with attorney for React re overpayment (.2); telephone conference with client re same (.2).	.60

Total Hours 33.90

Total Fees \$12,099.00

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	1.00	485.00	485.00
M. Berkoff	Partner	17.80	395.00	7,031.00
M. Naughton	Partner	5.20	385.00	2,002.00
J. Burke	Partner	.30	360.00	108.00
C. McManus	Associate	6.50	265.00	1,722.50
W. Choslovsky	Associate	2.30	255.00	586.50
D. Gutfeld	Associate	.80	205.00	164.00
		=====		=====
TOTALS		33.90		12,099.00

Total Fees and Disbursements \$12,099.00

Total Matter Current Balance \$12,099.00

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

December 23, 2002  
Invoice # 1334704

**Matter Number:** 306073-000005

**Matter Name:** Business Operations

For Legal Services Rendered Through November 30, 2002

For National Steel Corporation

			<u>Hours</u>
11/05/02	M. Berkoff	Teleconference from creditors re: November 5 court and case status (.80); review emails re: National Robinson (.20).	1.00
11/05/02	D. Missner	Conference with Mark Berkoff re facts & strategies of case	.30
11/06/02	M. Naughton	E-mail exchange with C. Springer, J. Moran re: Eramet (.10); conference with S. Christenholz re: Russo matter (.10).	.20
11/07/02	M. Berkoff	Review Motion filed by Marlin Leasing (0.6); teleconferences from creditors regarding case status and reports in media (0.4); office conference with M. Naughton regarding his discussions with counsel for the City of River Rouge (0.2).	1.20
11/07/02	M. Naughton	Conferences (4) with S. Christenholz re: Weirton Steel, Michigan Steel, set off issues, City of River Rouge, etc. (.70); conference call with counsel for Weirton Steel (J. Ludwikowski, B. Sable, J. Bishop), S. Christenholz re: Weirton Steel issues including set off and rejection of agreements (.50); telephone	1.70



National Steel Corporation  
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		conference with R. Werhnyak re: Weirton Steel (.50).	
11/08/02	M. Naughton	Review documents relating to Russo/River Rouge Real Estate Sale and Warehousing Agreement, and conference with S. Christenholz (.30).	.30
11/11/02	M. Naughton	Review e-mails from, and conferences with, S. Christenholz re: potential transaction with Russo in River Rouge, Michigan (.20); review proposed Amendment to Purchase/Sale Agreement with Russo for River Rouge, Michigan Warehouse (.20); review documents relating to Hayes Wheel Supply Arrangement and conference with J. Moran re: same (.20).	.60
11/12/02	M. Berkoff	Teleconferences from creditors re: November 19 hearing.	.30
11/12/02	J. Burke	Research on motion to reconsider for City of River Rouge (.40).	.40
11/12/02	C. McManus	Brief conference with Christenholz re: Michigan Steel setoff issues (.1).	.10
11/13/02	M. Berkoff	Teleconference with W. McDonough re: auto leases (.30); teleconference from counsel for Sumitomo (.20); review emails concerning matters up at November 19 hearing (.80).	1.30
11/14/02	M. Berkoff	Teleconference with G. Plumb re: Metals USA (.20); review emails re: same (.20); teleconferences with R. Werhnyak (.20) and B. McDonough (.40) re: various DIP issues and November 19 court.	1.20

National Steel Corporation  
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Also, review motion to retain MB Valuations (.20).

11/14/02	M. Naughton	Conference with S. Christenholz re: Weirton Steel (.10).	.10
11/18/02	M. Naughton	Review e-mails relating to Chicago sales office lease and respond to same (.20); conference with S. Christenholz re: Weirton Steel matters (.20); initial review of e-mails relating to Weirton matters (.10).	.50
11/19/02	M. Naughton	Conferences with, and review e-mails from, C. McManus re: Aqua Pure Leases (.10).	.10
11/20/02	M. Naughton	Telephone conference with J. Moran re: Hayes, Thyssen, etc. (.10); review, respond to e-mail from S. Christenholz re: easement issues (.10); conference with S. Christenholz, B. Audette re: Weirton Steel matters, set off (.30); review draft of Weirton Steel relating to alleged set off rights (.10).	.60
11/20/02	C. McManus	Telephone conference with client re: setoff issues.	.30
11/21/02	M. Berkoff	Teleconference with W. McDonough re: ADS Roll & Hold (.20); discuss same with D. Gutfeld (.10).	.30
11/21/02	M. Naughton	Review e-mail exchange between M. Chestovich, W. Choslovsky re: lease extension for Chicago district sales office (.20); review e-mail exchange between J. Francheschi (counsel at Great	.30

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		Lakes), W. Choslovsky re: treatment of creditor seeking payment of pre-petition claim and refusing to perform work on Meters (.10).	
11/22/02	W. Choslovsky	Detailed e-mail to John Francheschi, NSC's in-house counsel, regarding COSA's refusal to service meters; discuss same with M. Naughton.	.50
11/22/02	M. Naughton	Lengthy telephone conference with J. Moran re: Thyssen asset notice sale, Eramet, and Hayes wheels, etc. (.60).	.60
11/26/02	W. Choslovsky	E-mails/calls to/from John Davis, National Steel Corporation's Vice President of Purchasing, regarding Mississippi Lime contracts; discuss same with Jan Duban.	.50
11/27/02	W. Choslovsky	Calls/e-mails to/from Joanne Malstrom, National Steel Corporation's Energy Purchaser, regarding CMS Field Services failure to reimburse; review documents regarding same sent by Joanne Malstrom.	.60
11/29/02	M. Berkoff	Review Bank of New York motion (.60); begin preparation work for numerous matters up at December 17 omnibus hearing (.60).	1.20
	Total Hours		14.20
	Total Fees		\$5,296.00

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

TIMEKEEPER	TITLE	HOURS	RATE	FEES
-----	-----	-----	-----	-----

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D. Missner	Partner	.30	485.00	145.50
M. Berkoff	Partner	6.50	395.00	2,567.50
M. Naughton	Partner	5.00	385.00	1,925.00
J. Burke	Partner	.40	360.00	144.00
C. McManus	Associate	.40	265.00	106.00
W. Choslovsky	Associate	1.60	255.00	408.00
		=====		=====
TOTALS		14.20		5,296.00

Total Fees and Disbursements \$5,296.00

Total Matter Current Balance \$5,296.00

# Attachment 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

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

National Steel Corporation  
Invoice # 1293368

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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

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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



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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

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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

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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. Sobacki 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

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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

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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. Sobacki 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

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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

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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

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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



National Steel Corporation  
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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

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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

Fed ID #36-2115356

National Steel Corporation  
Invoice # 1293368

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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. 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

# Piper Rudnick

Fed ID #36-2115356

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

September 24, 2002  
Invoice # 1303191

**Matter Number:** 306073-000006

**Matter Name:** Case Administration

For Legal Services Rendered Through August 31, 2002

For National Steel Corporation

			<u>Hours</u>
08/01/02	S. Christenholz	Office conferences with Naughton regarding River Rouge motions and Illinois Power settlement (0.5); emails regarding same (0.4); reviewed motion for authority to settle Sterling litigation (0.2); office conference with Mark Berkoff regarding same (0.2).	1.30
08/01/02	M. Berkoff	Telephone conference with K. Sobeki to discuss NKK sale and business restructuring issues (.40); prepare for August 13, 2002 court including review pleadings filed by City of River Rouge and others (1.40); field calls from creditors (.30).	2.10
08/01/02	M. Naughton	Review/comment upon proposed discussion of chapter 11 cases in SEC filing (.20); lengthy conference with M. Berkoff including T/C with C. Springer (.40) and T/C with T. Pohl re: same (.30); re: Chemical Workers' Claim, City of River Rouge motions and other matters (1.00); conferences with S. Christenholz re: responses to River Rouge Motions, other matters (.20).	2.10

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National Steel Corporation  
Invoice # 1303191

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08/01/02	N. Taylor	Emails to and from creditors enclosing requested documents (.60); send M. Leipold the bar date notice (.20); conferences with Choslovsky (.20); review schedules for creditors (.70); review affidavits for creditors (.50); review of case docket and print notice of appeal (.50); calls from M. Chestovich regarding additional creditors to receive bar date notice (.20); draft letter enclosing bar date notice (.80); draft letters enclosing orders (.70); revise list of interested parties (.20); revise and index closing binders (.40); index boxes (.60); obtain service of order of Riverside for Choslovsky (.20).	5.80
08/02/02	N. Taylor	Call to and from creditor (.30); multiple conferences with MPN regarding filing and serving of notice (.30); draft notice of motion and assemble (.40); coordinate revision of service list (.10); print exhibits (.20); revise and send case calendar (.40); conference with DNM regarding motion (.20); coordinate filing of motion (.30); assemble indexes (.80); conferences with Choslovsky regarding certificate of service for bar date notice (.10); letter to creditor enclosing claim form (.30).	3.40
08/03/02	M. Berkoff	Prepare for 8/5 board meeting in Detroit (1.10); review emails (.60).	1.70

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08/04/02	S. Christenholz	Teleconference with Naughton regarding River Rouge and Illinois Power.	.30
08/04/02	M. Berkoff	Travel from Chicago to Dearborn, Michigan for board meeting; prepare for Board Meeting (4.60); attend board dinner (2.00).	6.60
08/05/02	M. Berkoff	Attend board meeting (6.50); return travel from Dearborn, Michigan to Chicago (3.70).	10.20
08/05/02	M. Naughton	T/C with Bob Fishman re: City of River Rouge motions, status and strategy (.20).	.20
08/05/02	N. Taylor	Calls to and from creditor regarding listing in schedule (.30); review schedules (.50); print pages of schedules and fax to creditor (.20); coordinate update to service list (.30); review case docket (.60); draft agenda for 8/13 hearing (1.70); obtain calendar for Judge Squires' 8/13 call (.30); call to creditor (.30); assist with coordinating service of exhibits (.50).	4.70
08/06/02	S. Christenholz	Office conference with Naughton regarding miscellaneous matters, including Portside, Illinois Power, River Rouge motions and lease issues.	.60
08/06/02	M. Berkoff	Teleconference with Rose Hauk, Michigan Attorney General's office re: case status and worker's compensation claims (.20); field calls from creditors (.60).	.80

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08/06/02	M. Naughton	Conference with S. Christenholz re: certain executory contracts, Illinois Power, City of River Rouge, Portside Energy (.60); review, respond to e-mail from J. Moran re: payment of legal fees to certain professionals (.10).	.70
08/06/02	N. Taylor	Calls to and from creditors (.50); send creditors motions per request (.50); letter to P. McCoul enclosing claims (.30); conferences with K. Simon and MAB regarding environmental motion (.30); draft notice of motion (.20); revise agenda (.20); review case docket (.30).	2.30
08/07/02	M. Naughton	Review, respond to J. Moran e-mail on SEC filings for Bondholders' adequate protection (.10); T/C with counsel for OGE re: asserted administrative expense (.10); work on response to River Rouge's Motion for Payment of Taxes (.40).	.60
08/07/02	N. Taylor	Revise notice and motion (.60); coordinate filing and service of motion (.60); conferences with MAB regarding same (.20); emails and calls to and from creditors (.60); send documents per request (.50); review case docket for specific motions and orders (.60); review Judge's calendar (.30); review and revise agenda (.20); coordinate preparation of binders for hearing (.50).	4.10

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Invoice # 1303191

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08/08/02	M. Naughton	Revised proposed agenda for next week's hearing (.30); review, respond to e-mail related to environmental matters (.10); review, revise otherwise work on response to Motion of city of River Rouge for Payment of Taxes as Alleged Administrative Expenses (1.10); numerous conferences with S. Christenholz re: same, River Rouge claim for water payments, Portside Energy and Illinois Power (1.20); conferences with M. Berkoff re: omnibus hearing Tuesday, DNN Order, agenda letter, etc. (.10); revise, work on proposed DNN Order, including T/C with D. Zazove re: same (.40); conference with N. Taylor re: ACE-INA Motion for Settlement (.10); T/C with K. Simon re: ACE-INA Motion for Settlement and Bondholders' Adequate Protection (.10).	3.40
08/08/02	N. Taylor	Revise case calendar (.30); conferences with K. Simon regarding filing and service of 9019 motion (.30); calls to and from creditors (.30); letters to Logan enclosing claims (.40).	1.30
08/09/02	W. Choslovsky	Prepare, organize and edit pleadings and hearing calendar for August 13 omnibus hearing.	.80
08/09/02	M. Berkoff	Teleconferences with T. Pohl re: August 13 court (.30); teleconference with K. Sobeki re: same (.20); prepare for August 13 Court (.70).	1.20



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National Steel Corporation  
Invoice # 1303191

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08/09/02	M. Naughton	Work on, revise response to City of River Rouge's Motion for Immediate Payment of Property Taxes (2.80); work on response to City of River Rouge's Motion to Compel Payment of Water Bills (.50); conferences with S. Christenholz re: City of River Rouge (.40); T/Cs with D. Zazove re: form of Dofasco order and preparation for hearing Tuesday (.40); conferences with M. Berkoff re: Dofasco hearing Tuesday, reply in support of Dofasco, River Rouge matters, etc. (.50).	4.60
08/09/02	M. Naughton	Conferences with N. Taylor re: ACE-INA motion, filing various motions (.20); conference with B. Choslovsky re: CIT Motion, response (.10); draft, revise, agenda for court hearing Tuesday (.30).	.60
08/09/02	N. Taylor	Call to creditor regarding claim form (.20); revise agenda (.60); review case docket (.40); review Judge's calendar (.40); conferences with MPN (.50); revise objection (.30); coordinate filing and service of answer and objection (1.30); coordinate filing and service of redlined exhibits (3.80); draft and revise notice and certificate for exhibits (.70); draft supplemental certificate of service for environmental motion (.30); revise and send National case calendar (.30).	8.80

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08/12/02	S. Christenholz	Office conferences with Naughton regarding hearing (0.2); office conference with Nina Taylor regarding same (0.1); office conference with Mark Berkoff regarding hearing (0.3); office conferences with Naughton and Nina Taylor regarding preparation for hearing (0.5); prepared for hearing (0.6).	1.70
08/12/02	M. Berkoff	Prepare for 8/13 Omnibus hearing.	2.40
08/12/02	M. Naughton	Conference with S. Christenholz re: Integrated Housekeeping Management Motion for Stay Relief (.10); prepare for Omnibus Hearing on Tuesday (1.50); work on, revise, finalize Agenda Letter (.20); work on proposed order re: Dofasco motion (1.30); conference with B. Choslovsky re: Riverside Refractories and CIT Financial (.10).	3.20
08/12/02	M. Naughton	Review objection to Illinois Power settlement from Bondholders' Committee (.30); conferences with M. Berkoff re: Omnibus Hearing tomorrow, Dofasco, Mitsubishi/Masubeni Adequate Protection, etc. (.40); review, respond to e-mail to CIT Financial motion (.10); conference with S. Christenholz, N. Taylor re: compiling documents/Orders for tomorrow's hearing (.20).	1.00

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08/12/02	M. Naughton	T/C with M. Berkoff, T. Pohl, K. Sobecki re: hearing tomorrow, especially as to Mitsubishi Adequate Protection, Illinois Power, etc., (.10).	.10
08/12/02	N. Taylor	Calls to docket (.20); conferences with MAB and MPN regarding docket, exhibits and agenda (.60); emails from Choslovsky regarding hearing (.20); review calendar (.30); call to K. Dedrick (.20); review docket and print per MAB (.40); revise agenda (.60); conferences with Christenholz and MPN regarding hearing (.30); review and assemble binder for hearing (.50); draft orders for hearing (.70).	4.00
08/13/02	S. Christenholz	Prepared for court (1.7); appeared in court for omnibus hearing (1.4); follow-up with Nina Taylor regarding entered orders (0.1); follow-up with Mark Berkoff regarding court (0.4);	3.60
08/13/02	M. Berkoff	Prepare for Omnibus hearing (.70); attendance at Omnibus hearing (1.40); report to F. Phillips (.20) and D. Missner (.10). Also, review emails (.20).	2.60
08/13/02	M. Naughton	Prepare for Omnibus hearing, including compiling orders for DNN and Mitsubishi (1.40); court appearance at Omnibus hearing, including Illinois Power, Dofasco, River Rouge, etc. and conference after court with various counsel (2.00); calendar dates from today's hearing (.10); revise, send out for signature Revised	4.10

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		Adequate Protection Order for Mitsubishi/Marubeni (.40); draft letter to Judge Squires re: Proposed Adequate Protection Order for Mitsubishi/Marubeni (.20).	
08/13/02	N. Taylor	Revise service list (.30); conferences with MAB (.30); conference with SJC regarding hearing (.20); call to creditor regarding claim (.30); review docket for specific motions (.30); review orders (.20); draft letter to service list enclosing orders (.30); obtain order for MIF (.20); send email to A. Bealmear regarding fee applications (.20); draft letter to Judge enclosing order for approval and signature (.30); calls to and from creditors (.60).	3.20
08/13/02	C. McManus	Conference with Berkoff re: general case status.	.10
08/14/02	M. Naughton	Revise, finalize letter to Judge Squires enclosing Stipulation for Adequate Protection for Mitsubishi/Marubeni (.10).	.10
08/14/02	D. Missner	Review, analyze and organize pleadings after omnibus hearing	.30
08/14/02	N. Taylor	Call from M. Cohn regarding orders (.20); letter to Logan enclosing claims (.30); letters to interested parties enclosing orders (1.70); revise letter to court enclosing order (.20);	2.90

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coordinate service of same on interested parties and service list (.30); send notice of bar date to creditor (.20).

08/15/02	S. Christenholz	Reviewed open matters.	.40
08/15/02	M. Naughton	T/Cs with S. Thomas, K. Sobecki re: Mitsubishi/Marubeni lease payment, entry of order on same, and conferences with N. Taylor re: same (.30); review correspondence transmitting entered orders (.10); conference with S. Christenholz re: Wisconsin franchise tax (.10); e-mail N. Taylor re: items to add to calendar (.10).	.60
08/15/02	M. Naughton	Conferences with N. Taylor re: service of various orders (.10).	.10
08/15/02	N. Taylor	Conferences with MPN (.30); conference with docket department (.20); print 10Q (.10); service of orders upon master service list and interested parties--coordinate service and draft enclosure letters (2.00); email regarding case calendar (.20).	2.80
08/16/02	S. Christenholz	Reviewed emails.	.30
08/16/02	N. Taylor	Revise and send case calendar (.60); emails regarding set offs (.20); conference with MPN regarding same (.20); obtain orders for W. Choslovsky (.30); review case docket (.30).	1.60

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08/19/02	N. Taylor	Review case docket (.50); draft letter to R. Gallup enclosing letters from taxing authorities (.30).	.80
08/20/02	S. Christenholz	Research on pre-trial conference issues.	1.20
08/20/02	M. Naughton	Conference with M. Berkoff re: fee applications, general status, certain open matters.	.20
08/21/02	M. Naughton	Conference with M. Berkoff re: environmental bar date stipulation; Worldcom leases, MB Valuation, questions as to alleged fire at facility (.30); T/C with K. Sobecki re: same, other open items (.20).	.50
08/21/02	N. Taylor	Call from MAB regarding specific case law (.20); conferences with library regarding obtaining same case (.30); call to and from C. Philp regarding fee application (.30).	.80
08/22/02	S. Christenholz	Reviewed emails and open matters.	.40
08/26/02	M. Naughton	Review Motion to Reject Assignment and Assumption Agreement (.20); review Motion to Reject Certain Equipment Leases (.20); review Motion to Approve Consent Decree with City of Buffalo and Assumption of ACE - INA Agreement (.70).	1.10

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08/27/02	M. Naughton	Conference with S. Christenholz re: Motions to Reject Certain Executory Contracts, Fee Applications, Illinois Power and City of River Rouge (.30).	.30
08/28/02	M. Naughton	Conference with N. Taylor re: finalizing/serving fee applications, notices for same, etc. (.20); conference with D. Neff re: review of executory contracts, Motion to Reject (.10); conference with S. Christenholz re: Motion to Reject Certain Contracts, Illinois Power (.10); review Motion of Energy USA for Administrative Expense (.30).	.70
08/29/02	M. Naughton	Prepare for, attend court hearing re: buffalo environmental settlement, Illinois Power, other matters (1.30); transmit orders from court to appropriate parties (.20); T/C with R. Werhnyak re: results of court (.20); review, finalize motions to reject contracts (.30).	2.00
08/30/02	M. Berkoff	Telephone conference with C. Babst re: environmental settlement (.10); respond to voice mail from K. Sobecki (.10); exchange voice mails with M. Naughton re: August 29, 2002 court and August 30, 2002 filings (.10); prepare for September 5, 2002 meeting with Committee (.40).	.70

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08/30/02	M. Naughton	T/C with K. SobECKi re: court hearing yesterday (.10); finalize, file and serve motions to reject certain contracts (.10); T/C with L. Johnson (Houlihan Lokey) re: fee statements (.10); conferences with M. Berkoff re: fee applications, status (.10).	.30
08/30/02	N. Taylor	Revise and send National case calendar (.30).	.30

Total Hours 112.60

Total Fees \$31,978.00

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	.30	485.00	145.50
M. Berkoff	Partner	28.30	395.00	11,178.50
M. Naughton	Partner	26.50	385.00	10,202.50
C. McManus	Associate	.10	265.00	26.50
S. Christenholz	Associate	9.80	255.00	2,499.00
W. Choslovsky	Associate	.80	255.00	204.00
N. Taylor	Paralegal	46.80	165.00	7,722.00
		=====		=====
TOTALS		112.60		31,978.00

Total Fees and Disbursements \$31,978.00

Total Matter Current Balance \$31,978.00



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

December 23, 2002  
Invoice # 1334729

Matter Number: 306073-000006

Matter Name: Case Administration

For Legal Services Rendered Through November 30, 2002

For National Steel Corporation

			<u>Hours</u>
11/01/02	M. Berkoff	Travel from Chicago to Cleveland to attend board meeting; attend board meeting; return travel to Chicago, including work on National board matters on both flights.	12.10
11/01/02	M. Naughton	Review, revise letter to movant in contravention of Case Management Order (.10); revise Reply in Support of Exclusivity (.40); research, review case law, including that cited by City of River Rouge, on exclusivity motion (.20); work on, revise Motion to Establish Procedures to Liquidate Personal Injury Claims (.40).	1.10
11/01/02	N. Taylor	Print many motions regarding personal injury motion (1.30); conference with Mark Naughton regarding same (.30); review case docket for possible objections to motion to extend (.40); revise and send case calendar (.30); draft enclosure letter for service of scheduling order (.30); obtain objection from web site (.30); obtain order per Bill Choslovsky (.30); call from creditor (.20);	3.60

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		e-mail service list per request (.20).	
11/04/02	S. Christenholz	Office conference with Berkoff regarding status and exclusivity.	.30
11/04/02	M. Berkoff	Office conference with S. Christenholz re: status and de-briefing on November 1, 2002 Board meeting (.30); prepare for November 5, 2002 hearing, including review of pleadings and applicable cases (3.80). Also, telephone conferences with T. Pohl (.20), C. Springer (.30) and M. Naughton (.20) re: November 5, 2002 hearing.	4.80
11/04/02	M. Berkoff	Review and edit Reply in Opposition to the City of River Rouge's Objection to Joint Motion to Extend Exclusivity (.70); review pleadings filed by Bondholders, Mitsubishi and Maribeni in support of the Joint Motion (.20).	.90
11/04/02	M. Naughton	Work on, revise and finalize Reply to City of River Rouge's Objection to Motion to Extend Exclusivity (1.00); work on, revise and finalize Motion to Establish Procedures to Liquidate Personal Injury Claims (2.70); conferences with M. Berkoff re: same (.30); conferences with S. Christenholz re: Portside Energy (.20); conference with M. Berkoff, C. Springer re: hearing tomorrow, personal injury motion (.50); review Bondholders' Support for Motion to Extend Exclusivity (.10).	4.80

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11/04/02	N. Taylor	Review case docket (.60); call from Mark Berkoff regarding calendar (.10); print court calendar (.20); draft personal injury chart (3.00); draft certificate of service (.20); revise service list (.30); coordinate filing and service of motions (.80); obtain documents (petition, notice, page of affidavit listing creditor) for Bill Choslovsky (.70).	5.90
11/05/02	S. Christenholz	Office conference with MAB regarding exclusivity (0.3); reviewed open matters (0.3).	.60
11/05/02	M. Berkoff	Final preparation for hearing on Joint Motion to Extend Exclusivity (.70); teleconference with T. Pohl re: same (.20); prepare draft Order (.20); attend hearing (1.20); report to R. Werhnyak (general counsel) (.40) and K. Sobecki (CFO) (.20) re: today's hearing and Judge's admonitions. Also, office conference with N. Taylor re: circulating Order (.10) and review personal injury claims procedures motion (.40).	3.40
11/05/02	M. Naughton	Review replies of Mitsubishi and Marubeni in Support of Motion to Extend Exclusive Periods (.10); prepare for, including review of case law, hearing on Motion to Extend Exclusive Periods (.30); attend hearing on Motion to Extend Exclusive Periods (1.20); review, including incorporating comments of committee counsel, and finalize Motion to Establish Procedures to Liquidate Personal Injury Claims	3.20

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(1.40); e-mail exchange with J. Moran re: exclusivity Motion and Eramet matter (.20).

11/05/02	N. Taylor	Conferences with Mark Berkoff regarding order and docket (.30); draft order for hearing (.50); review case docket (.50); print pleading (.20); draft letter for service of order extending time (.20); coordinate filing and service of notice of proposed third stipulation, motion regarding personal injury claims and order regarding exclusivity (2.30); draft and revise necessary documents for filing (.60); call from creditor regarding service lists (.20); draft letter to creditor for filing in contravention of case procedures order (.30); draft and revise personal injury chart (.80).	5.90
11/06/02	S. Christenholz	Reviewed article regarding exclusivity hearing.	.20
11/06/02	M. Naughton	Revise letter to counsel for Marlin Leasing Corp. as to filing in contravention of Case Management Order (.10); conference with S. Christenholz re: City of River Rouge (.10); work on response to City of River Rouge Motion for Reconsideration (.20).	.40
11/06/02	N. Taylor	Obtain National Steel Pellet schedule for Mark Naughton (.3); calls to/from creditors (.3); e-mail service lists to creditors (.3); revise and send letter re: filing in contravention of case	4.40

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procedures order (.3); draft list of exhibits and witnesses and assemble same (2.3); conferences with Mark Naughton re: same(.3); prepare for filing (.3); conferences with docket department re: possible filing (.3)

11/07/02	S. Christenholz	Teleconference with Werhnyak regarding miscellaneous issues.	.30
11/07/02	M. Fenton	Meet with M. Berkoff to discuss schedules and need for title searches to deal with miner's lien issue (.20); confer with M. Naughton regarding same and need to delegate responsibility to resolve open issues on Ziegler issue (.10).	.30
11/07/02	M. Naughton	Court appearance re: Ziegler Motion to Lift Stay (1.20); conference with N. Taylor re: Ziegler matter, January Omnibus Hearing, etc. (.10); conference with M. Berkoff re: River Rouge, Ziegler, etc. (.10); conference with, e-mail from N. Taylor re: Marlin Leasing Motion (.10); review open items for next Omnibus Hearing, draft memorandum re: same (.30).	1.80
11/07/02	N. Taylor	Call to/from and e-mails to/from counsel re: service lists and administrative order (.5); conference with Mark Naughton re: filing in contravention of administrative order (.2); call from clerk re: same (.2) draft letter enclosing order re: Ziegler and coordinate service of same (.3); coordinate service of motion	2.10

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(.5); obtain copy of motion for William Choslovsky (.2); revise case calendar (.2)

11/08/02	M. Berkoff	Office conference with M. Naughton regarding compiling list of all matters up at November omnibus hearing, allocating responsibilities and discussing strategy (0.3); telephone conference with C. Springer regarding de-briefing on Judge Squires' findings and conclusions regarding exclusivity motion (0.2).	.50
11/08/02	M. Berkoff	Review Motions filed by creditors to be presented at November 19, 2002 omnibus hearing (0.8); review Hartford Insurance Company's reply to Pacesetter's Motion (0.2).	1.00
11/08/02	M. Naughton	Review case calendar (.10); conferences with S. Christenholz re: City of River Rouge generally and Reply to Motion for Reconsideration (.30); review St. Paul Motion for Leave to file Claim and conferences with M. Berkoff, D. Missner re: same (.60); brief review of Marlin Leasing motion (.20).	1.20
11/08/02	N. Taylor	Coordinate filing of amended operating report (.3); conference with Mark Berkoff re: same (.2); coordinate service of personal injury motion on additional insurance carriers (.5); conferences with Mark Naughton and Marc Fenton re: same (.2); conference with Marc Fenton re: schedules and global notes (.3);	2.90

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		obtain global notes and review schedules per Marc Fenton (.5); revise and send case calendar (.3) obtain copy of claim (.3) call to/from creditor (.3)	
11/11/02	M. Naughton	Review Motion of Marlin Leasing Corp. to Require Assumption/Rejection of Lease and/or Automatic Stay, e-mail to J. Moran, R. Werhnyak re: same, and conference with C. McManus re: same (.50); telephone conference with T. Pohl re: St. Paul Motion to File Claim (.10).	.60
11/11/02	N. Taylor	Review Logan & Company web site for claims (.7); print claims (.4); conference with Mark Naughton re: same (.2); review schedules for St. Paul Insurance Company (.2); conference with Mark Naughton re: same (.1); review case docket for new motions filed (.3); review Judge's calendar for omnibus hearing date and print same (.3)	2.20
11/12/02	M. Naughton	Work on, including conferences with S. Christenholz, response to Motion for Reconsideration by City of River Rouge (5.30); draft letter to Judge Squires re: Portside Energy Corp. Stipulation (.20); T/C with US Trustee (Steve Wolfe) re: personal injury procedures motion, critical vendor issues, etc. (.40); telephone conference with Bob Fishman re: City of River Rouge Motion for Reconsideration (.10).	6.00

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11/12/02	N. Taylor	Review e-mails re: creditors listed in complaints (.2); compare creditor names to those from prior e-mail (.1); conference with William Choslovsky re: same (.1); coordinate filing and service of reply (.3); conferences with Mark Naughton re: same (.3); conferences with Steve Christenholz re: same (.1); conferences with docket re: same (.2); begin to prepare agenda for November omnibus hearing (.2)	1.50
11/13/02	M. Berkoff	Review proposed agenda for November 19 Omnibus hearing (.30); office conference with M. Naughton to go over agenda and allocation of tasks (.30). Also, prepare for hearing (.80).	1.40
11/13/02	M. Naughton	Work on, revise and finalize -- including conferences with S. Christenholz, Response to Motion of City of River Rouge for Reconsideration (2.50); conference with M. Berkoff re: next Omnibus Hearing especially as to St. Paul Motion for Leave to File Claim and Adequate Protection matters for Mitsubishi and Marubeni (.30).	2.80
11/13/02	N. Taylor	Review case docket and print several motions (.5); conference with Mark Naughton re: motions filed (.2); draft letter to counsel re: filing in contravention of administrative order (.2); review judge's calendar for hearing (.2); calls from creditor re: service lists, administrative order and client	4.40



listing (.3); E-mail service lists and order (.2); review affidavit for notice of bar date and schedules for specific creditor (.3); send counsel copy of page of affidavit with client listed (.2); call from K. Simon re: statement of financial affairs (.1); obtain cd-roms containing same information and send to K. Simon (.2); begin to draft proposed agenda (.8); draft notice of filing for Debtors' Objection to River Rouge motion (.3); coordinate filing and service of same (.3); conferences with Mark Naughton and William Choslovsky re: service of personal injury procedures motion (.3); update interested parties service list (.3).

11/14/02	S. Christenholz	Office conferences with Mark P. Naughton and Mark A. Berkoff re: omnibus hearing.	.20
11/14/02	M. Naughton	Telephone conference, e-mails to L. Rochkind, A. Scher re: City of River Rouge Motion for Reconsideration, general matters (.30); draft, finalize send out letter to counsel for Bruce Moore Trucking re: filing in contravention of Case Management Order (.20); conferences with S. Christenholz re: city of River Rouge (.10); work on agenda letter for Omnibus Hearing including conferences with paralegal Taylor re: same (.40); conferences with M. Berkoff re: Omnibus Hearing	2.40

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Tuesday (.40); prepare for Omnibus Hearing (.30); telephone conference with Judge's law clerk re: city of River Rouge Motion for Reconsideration (.10); draft proposed Order on Motion to Lift Stay of Bruce Moore Trucking and memo to counsel re: same (.30); conference with W. Choslovsky re: personal injury claims procedure (.20); conference with C. McManus re: Marlin Leasing Motion (.10).

11/14/02	N. Taylor	Review case docket for document numbers and new motions filed (.6); review case calendar (.2); revise agenda (1.0); conference with Mark Naughton re: same (.2); revise letter to J. Grabowski (.2); obtain documents per Marc Fenton (.2); call from counsel re: case procedures, service lists and orders (.2)	2.60
11/15/02	S. Christenholz	Reviewed open matters.	.20
11/15/02	M. Berkoff	Office conference with M. Naughton re: November 19 court (.30); review proposed agenda (.30); teleconference with counsel for St. Paul (.20); office conference with C. McManus re: Marlin Leasing's motion (.10); teleconferences from creditors re: personal injury procedures motion (.90)	1.80
11/15/02	M. Naughton	Review objection of Charles Grigg to proposed personal injury procedures (.20); work on agenda for Tuesday hearing (.30); prepare for Tuesday hearing (.40); conferences with M. Berkoff	1.80

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re:Omnibus Hearing Tuesday (.20);  
e-mail with M. Chestovich re:  
Bruce Moore motion (.10);  
telephone conference with R. Foley  
re: Portside, NIPSCO, Ziegler  
payments (.10); telephone  
conferences with J. Grabowski re:  
Bruce Moore Motion for Relief from  
Automatic Stay (.20); review  
Objections to Personal Injury  
Claim Liquidation Motion (.30).

11/15/02 N. Taylor Calls and e-mails to/from 4.20  
creditors (.3); obtain copy of  
motion per Mark Naughton (.3);  
review case docket (multiple  
times) for new motions and docket  
numbers (1.0); review Judge's  
calendar for omnibus hearing date  
(.2); revise agenda (.8);  
conferences with Mark Naughton and  
Mark Berkoff re: same (.3);  
coordinate filing and service of  
agenda (.6); conference with Mark  
Berkoff re: service of notice of  
commencement and bar date (.2);  
review docket for supplemental  
affidavit for same notice (.3);  
calls to/from Logan re: same (.2)

11/18/02 K. Philippe Cases and shepards for S. .20  
Christenholz

11/18/02 W. Choslovsky Prepare for November 19, 2002 . 1.40  
omnibus hearing, including review  
and edit of draft orders.

11/18/02 M. Berkoff Office conferences with M. .70  
Naughton re: preparing for  
November 19 court and recent  
developments (.30); field calls  
from creditors re: court and case  
status (.40).

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11/18/02	M. Naughton	Review Objection of Charles Moore to proposed procedures to liquidate personal injury claims (.20); prepare for tomorrow's Omnibus Hearing (.60); review case calendar (.10); telephone conference with J. Grabowski re: Bruce Moore Trucking Motion to Lift Stay (.20); conferences with M. Berkoff re: hearing tomorrow (.30); revise proposed Order on Sale of Portage, Indiana Real Estate (.80); review Hartford's Objection to Motion to Establish Procedures for Liquidating Personal Injury Claims (.20); telephone conference with K. Simon re: asset disposition issues (.10); receipt of Portside Energy Order and e-mail exchange re: same (.10); review Supplemental Objection of Charles Grigg to P .I. Procedures (.20).	2.80
11/18/02	M. Naughton	Review Objection of Travelers to motion to Liquidate Personal Injury Claims (.20); review Objection of Norfolk & South to Motion to Liquidate Personal Injury Claims (.20).	.40
11/18/02	N. Taylor	Draft orders for hearing (2.3); conferences with Mark Naughton and William Choslovsky re: same (.3); call to K. Dedrick re: motion (.2); e-mail agenda to K. Dedrick (.2); review case docket and case calendar (.5); assemble service lists for those served with personal injury procedures motion (1.3); conference with Mark	5.40

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Naughton re: same (.1); Assemble orders (.5)

11/19/02	W. Choslovsky	Prepare for and attend omnibus hearing before Judge Squires (2.3). Contact interested parties and counsel to brief them about results of omnibus hearing (1.5).	3.80
11/19/02	S. Christenholz	Phone conference with Minkoff re: status.	.10
11/19/02	M. Berkoff	Office conference with M. Naughton re: de-briefing on Omnibus hearing (.30); review emails to client re: same (.20).	.50
11/19/02	M. Naughton	Prepare for and attend Omnibus Hearing, including numerous conferences with counsel before and after court (1.60); draft proposed Order (and transmittal letter) Denying Motion for Reconsideration of City of River Rouge (.20); conference with M. Berkoff re: Omnibus Hearing this morning (.30); calendar dates and otherwise address open matters from court (.20); conference with S. Christenholz re: City of River Rouge and other matters (.20); conference with N. Taylor (paralegal) re: service of various orders (.10).	2.60
11/19/02	N. Taylor	Draft multiple enclosure letters for serving orders entered during omnibus hearing (2.6); coordinate search of docket for notices and/or motions re: sale or disposition of assets (.2); update	3.90

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		case calendar (.3); review case docket (.2); call to clerk re: order (.2); conferences with Mark Naughton and William Choslovsky re: order (.3); call to Logan & Company re: notice (.1)	
11/20/02	S. Christenholz	Office conference with Naughton re: status (.2).	.20
11/20/02	M. Naughton	Telephone conference with J. Grabowski re: Bruce Moore Trucking order on stay relief (.10).	.10
11/20/02	N. Taylor	Coordinate the retrieval of sale motions (.2); draft letter to S. Thomas enclosing and summarizing same documents (.5); conferences with K. Simon and Mark Naughton re: same (.2);	.90
11/20/02	A. Derby	Index pleadings.	1.50
11/21/02	S. Christenholz	E-mails re: conference call with Lazard (.3); office conference with Berkoff re: same (.3).	.60
11/21/02	M. Naughton	Conference with M. Berkoff re: City of River Rouge (.10); e-mail to K. Sobacki re: chemical workers' information request (.10); receive Order on River Rouge Reconsideration and conference with N. Taylor re: service of same (.10); e-mail to B. Neimier (Port Authority), C. Springer re: form of Order on Sale of Real Estate (.10).	.40

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11/21/02	N. Taylor	Coordinate filing of two notices re: ordinary course professionals (.3); conference with William Choslovsky re: claim(s) of Praxair (.2); search Logan & Company web site for Praxair claims and print same (.5)	1.00
11/21/02	D. Gutfeld	Prepare Motion to Approve Settlement (1); conference with C. McManus regarding same (.3); review documents regarding same (.5)	1.80
11/21/02	A. Derby	Index pleadings.	.50
11/22/02	S. Christenholz	Prepare for conference call (.8); conference call with Lazard, Ernst & Young, K. Sobecki, and Skadden attorneys to discuss recent developments (.6); follow up with Berkoff (.2); e-mail to Berkoff re: same (.2); telephone conference with T. Pohl re: same (.1); telephone conference with Lazard re: same (.2).	2.10
11/22/02	T. Paxton	Review mechanic lien statutes.	.40
11/22/02	M. Berkoff	Conference call with Lazard, E&Y, K. Sobecki and Skadden attorneys to discuss recent developments (.60); telephone call from K. Sobecki re: ordinary course of business transactions (.20); office conference with M. Naughton re: going over matters he is working on so as to cover his vacation from November 25, 2002 - December 2, 2002 (.30). Review S. Christenholz e-mail re: Wierton	1.40

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issues (.10); discuss same with S. Christenholz (.20).

11/22/02	M. Berkoff	Prepare for November 25, 2002 Board calls.	.80
11/22/02	M. Naughton	E-mail exchange with S. Thomas (.10); review, revise and circulate revised Order on Sale of Indiana real estate (.30); review case calendar (.10); conference with M. Berkoff re: open matters (.40); review correspondence from R. Milner re: request to be added to service list and forward to N. Taylor (.10).	1.00
11/22/02	N. Taylor	Draft letter enclosing order denying River Rouge request (.2); coordinate service of same (.1); review case docket to determine date same order entered on docket (.2); obtain service information re: personal injury motion for M. Chestovich (.2); e-mail enclosing same information (.1); revise and send case calendar (.3); assemble orders from 11/19 hearing date (.3)	1.40
11/25/02	T. Paxton	Review mechanics lien claims file and determine whether we have all necessary information to confirm valid lien (.6) and contact National Steel's legal department (.1).	.70
11/25/02	T. Paxton	Obtain mechanic lien statutes.	.60
11/25/02	T. Paxton	Research mechanic lien statute for Michigan (1.5) and review file for analysis (.8).	2.30



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11/25/02	T. Paxton	Research mechanic lien statute for Indiana (1.50) and review file for analysis (2.10).	3.60
11/25/02	M. Berkoff	Participate on pre-board meeting conference call (.50); review handouts and prepare for telephonic board meeting (.80); participate on board meeting conference call (1.60).	2.90
11/25/02	N. Taylor	Coordinate filing of monthly operating report (.2); draft enclosure letter to S. Pistorius enclosing same report (.3); conference with Colleen McManus re: filing of notice (.1) draft certificate of service for Notice of Sale of De Minimus Assets (.2); coordinate filing and service of same (.3)	1.10
11/25/02	C. McManus	Reviewed REACT's environmental invoices (.4); wrote letter to client re: same (.1).	.50
11/26/02	M. Berkoff	Telephone conferences from three creditors re: case status, year end reporting, etc. (.70); review Debtors' October operating results (.20). Also, work on matters up for hearing on December 17, 2002 (1.30)	2.20
11/26/02	N. Taylor	Review of case docket (.2) obtain pdf copies of pleading and order and e-mail same to Steve Christenholz (.3); revise case calendar (.2);	.70
11/27/02	S. Christenholz	Drafted 2014 Affidavit.	1.00

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11/27/02	S. Christenholz	Review open matters.	.40
11/27/02	T. Paxton	Determine whether the files contain all necessary information for mechanics liens (.6) and contact client for supporting documentation for mechanics liens (.2)	.80
11/27/02	A. Derby	Index pleadings (.40); and produce documents for Landmark Copy Services (.40).	.80
11/30/02	T. Paxton	Perform legal research via case law to ascertain requirements for a valid construction lien as asserted by Schena Roofing & Sheet Metal.	3.00

Total Hours 150.30

Total Fees \$41,605.50

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	34.40	395.00	13,588.00
M. Naughton	Partner	33.40	385.00	12,859.00
M. Fenton	Of Counsel	.30	365.00	109.50
C. McManus	Associate	.50	265.00	132.50
S. Christenholz	Associate	6.20	255.00	1,581.00
W. Choslovsky	Associate	5.20	255.00	1,326.00
T. Paxton	Associate	11.40	220.00	2,508.00
D. Gutfeld	Associate	1.80	205.00	369.00
N. Taylor	Paralegal	54.10	165.00	8,926.50
K. Philippe	Librarian	.20	120.00	24.00
A. Derby	Project Assist.	2.80	65.00	182.00
		=====		=====
TOTALS		150.30		41,605.50

Total Fees and Disbursements \$41,605.50

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

October 25, 2002  
Invoice # 1314358

**Matter Number: 306073-000006**

**Matter Name: Case Administration**

For Legal Services Rendered Through September 30, 2002

For National Steel Corporation

			<u>Hours</u>
09/03/02	S. Christenholz	Teleconference with Logan regarding pension claims (0.2); reviewed fax from Logan regarding pension claims (0.4).	.60
09/03/02	M. Naughton	Review Motion of Iron Ore Company of Canada for Set Off (.40); conference with S. Christenholz re: Energy USA response (.20); conference with B. Choslovsky re: Iron Ore Company of Canada for Set Off (.20).	.80
09/03/02	N. Taylor	Call to and from B. Coneby of Babst Calland (.30); conference with M. Naughton and M. Berkoff regarding transcript of April 2 hearing (.20); order transcript (.20); calls to and from creditors (.30); call to and from E Kaup (.20).	1.20
09/03/02	A. Derby	Obtain Pleadings for Landmark Document Services	.30
09/04/02	S. Christenholz	Sent email to Werhnyak regarding pension claims.	.10

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09/04/02	M. Berkoff	Office conference with C. McManus re: NKK adequate protection stipulation, follow-up on old assignments and review of Eli K. contract (.30); review email and correspondence (.30); teleconference from creditor re: case status (.20).	.80
09/04/02	M. Naughton	Review City of River Rouge Reply re: Property taxes (.60); review City of River Rouge Reply re: water bills (.20).	.80
09/04/02	N. Taylor	Obtain copy of order per MAB (.30); review files and docket regarding same (.50); calls to and from creditors (.60); call to and from N. Vanderhoop regarding Lazard fee applications (.20); coordinate filing of Lazard fee application (.50).	2.10
09/05/02	W. Choslovsky	Calls to/from Joe Jaskowiak, NSC's local counsel, regarding applicability of automatic stay to defendant's Counterclaim in an arbitration.	.40
09/05/02	M. Naughton	Lengthy conferences with S. Christenholz re: City of River Rouge, Energy USA, Portside Energy, and Illinois Power (1.70); review transcript of April 2 Omnibus Hearing re: Energy USA matter (.20); T/C with K. Simon, S. Christenholz re: Energy USA Motion (.30); brief conference with M. Fenton re: Ziegler Motion to Lift Stay (.10).	2.30

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09/05/02	N. Taylor	Coordinate pick up of transcript (.10); calls to and from creditors (.60); draft notice of motion (.30); email regarding case calendar (.10).	1.10
09/06/02	B. Audette	Research: Whether creditor's willingness to perform pursuant to an executory contract is a direct benefit to debtor; thus entitling creditor to administrative expense priority.	3.00
09/06/02	D. Lynch	Conference Naughton re: deposition issue.	.40
09/06/02	M. Naughton	Conferences with S. Christenholz re: City of River Rouge trial (1.40); conferences with S. Christenholz re: Energy USA (.10); T/C with J. Ludwikowsky (Weirton Steel) re: Motion to Reject Contract (.20); draft letter to J. Delnero re: Ziegler Motion for Relief (.20); review case calendar (.10).	2.00
09/06/02	N. Taylor	Review of docket (.50); draft letter to party acting in contravention of administrative order (.30); revise notices for documents to be filed (.50); coordinate filing of same (.20); revise list of interested parties (.30); revise and send case calendar (.30).	2.10
09/06/02	A. Derby	Obtain Pleadings for Landmark Document Services	.30

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09/09/02	B. Audette	Research: Whether creditor's willingness to perform pursuant to an executory contract is a direct benefit to debtor; thus entitling creditor to administrative expense priority.	4.60
09/09/02	M. Berkoff	Prepare for September 17 court.	.70
09/09/02	M. Naughton	Review Motion of PaceSetter Steel for Relief from Automatic Stay to Assert Indemnity Claim (.30); review preliminary draft of proposed agenda letter and conferences with N. Taylor re: same (.30).	.60
09/09/02	L. Laughlin	Assist with preparation of motions, orders, etc.; revisions to orders and organization of same all for September 17 court.	1.60
09/09/02	N. Taylor	Review docket and motions (1.0); draft and revise agenda (2.0).	3.00
09/10/02	S. Christenholz	Office conferences with Marc Fenton regarding lien search (0.4); office conference with Mark Berkoff regarding status of pending matters (0.4).	.80
09/10/02	M. Berkoff	Office conference with M. Naughton to prepare for September 17 Omnibus Hearing (.90); office conferences with M. Fenton re: Comerica and GECC matters up on September 17 (.40); teleconferences creditors (.30); review emails and correspondence re: GECC, Comerica and matters up on September 17 (.60).	2.20

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09/10/02	M. Naughton	T/C with counsel for Pacesetter re: Motion for Relief from Stay (.10); e-mail to N. Taylor re: same (.10); review, revise letter to counsel for Pacesetter (.10); e-mail exchange with M. Chestovich re: same (.20); lengthy conference with M. Berkoff, including T/C with T. Pohl, re: court hearing next week (.90).	1.40
09/10/02	M. Naughton	Lengthy conferences with B. Choslovsky re: Laverne Walker, Iron Ore Motion for Relief from Stay, ESM Rossborough contract and Pacesetter Motion (.60).	.60
09/10/02	M. Naughton	T/C with R. Werhnyak re: proposed rejection of Weirton Steel Assumption Agreement (.20); T/C with Weirton counsel, J. Ludwikowsky, re: Extension of Time to Respond to Motion to Reject (.10); e-mail to N. Taylor re: Weirton Steel matter (.10); preparation for next Tuesday's omnibus hearing (.20).	.60
09/10/02	N. Taylor	Review case docket (0.3); review judge's calendar (0.2); draft letter regarding pacesetter continuance (0.3); conferences with M. Fenton (0.3); review box of UCC searches and list jurisdictions by entity (2.7); conference with W. Choslovsky (0.2); look through sheets for creditor Iron Ore (0.2).	4.20
09/11/02	M. Naughton	Conference with N. Taylor re: Amended Agenda Letter (.10); forward draft of agenda to C. Springer (.10); review e-mails relating to Iron Ore's Motion for Set Off (.30); review, revise and	1.80

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		finalize Response to Motion of Energy USA for Administrative Expense (.90); conferences with S. Christenholz re: same (.40).	
09/11/02	M. Naughton	Work on Answer to Motion of Ziegler for Relief from Stay, including conferences with M. Fenton for same (.40); review proposed stipulation re: Iron Ore motions (.10).	.50
09/11/02	N. Taylor	Revise agenda (0.6); review judge's calendar and docket (0.7); print pleadings (0.6); coordinate filing of motion and service (1.0); obtain docket numbers of motions (0.7).	3.60
09/11/02	A. Derby	Update Pleadings Index	.70
09/12/02	S. Christenholz	Office conference with Berkoff and Naughton regarding separation of duties for Omnibus hearing (1.0); office conference with Nina Taylor regarding orders for hearing (0.1).	1.10
09/12/02	M. Berkoff	Office conference with M. Naughton and S. Christenholz to go over Agenda and prepare for September 17 Omnibus hearing (1.0); review pleadings and prepare for Court (.80); office conferences with N. Taylor re: preparation of Orders (.30).	2.10
09/12/02	M. Naughton	Prepare for Omnibus Hearing including lengthy conference with M. Berkoff and S. Christenholz (1.00).	1.00



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09/12/02	N. Taylor	Review judge's calendar (0.3); revise agenda (2.0); coordinate filing and service of agenda (0.4); review case docket (0.5); conferences with clerk regarding calendar (0.3); coordinate preparation of service lists for agenda and response (0.3); begin to prepare binder (1.0); begin to draft many orders (1.6).	6.40
09/12/02	A. Derby	Obtain Pleadings for Landmark Document Services	.30
09/13/02	M. Berkoff	Prepare for September 17, 2002 Court (1.70); office conferences with M. Naughton (.40) and S. Christenholz (.50) re: same. Also, office conferences with N. Taylor re: preparation of Court Orders and related issues (.40). Also, field calls from other counsel re: hearing on September 17, 2002 (.60).	3.60
09/13/02	N. Taylor	Draft notice (0.2); coordinate filing of answer (0.2); conferences with M. Berkoff regarding fee order (0.2); revise fee order for Piper Rudnick. (0.3); revise agenda (0.4); e-mail agenda to client (0.1); draft orders (1.0); prepare and review binder (2.0); review Judge's calendar (0.2); conference with S. Christenholz regarding fee applications (0.2); review and assemble orders (0.5); review case docket for motions and possible objections (0.5); revise and send case calendar (0.3); call to and from creditors (0.2).	6.30

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09/13/02	A. Derby	Prepare Binder for September 17 Omnibus Hearing	.50
09/16/02	M. Naughton	Prepare for Omnibus Hearing tomorrow (.50); review correspondence from Weirton Steel's counsel re: Motion to Reject (.10); conference with S. Christenholz re: Portside, Illinois Power, other matters up tomorrow (.10).	.70
09/16/02	L. Laughlin	Work on motions and orders for 9/17/02 hearing; review, revise documents and organization of same for 9/17 hearing.	1.80
09/17/02	W. Choslovsky	Calls to/from John Francheschi, NSC's in-house counsel, regarding vender's refusal to provide spare parts (.20); research regarding same (.40).	.60
09/17/02	W. Choslovsky	Circulate and contact opposing counsel regarding entry of orders at September 17 omnibus hearing.	.70
09/17/02	S. Christenholz	Preparation for hearing and argument on Energy USA motion (2.6); appeared at omnibus hearing (2.20); follow-up with Berkoff, Naughton and Nina (0.4); office conferences with Naughton and Berkoff regarding orders allowing fees (0.5); edited Piper Rudnick and MB Valuation Services fee orders (0.5).	6.20
09/17/02	M. Berkoff	Prepare for hearing (.60); attend Omnibus Hearing (2.20); office conference with A. Bealmear re: GECC and Comerica (.50); reports to M. Fenton (.30).	3.60

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09/17/02	M. Berkoff	Prepare for board meeting (.40); participate on board pre-meeting conference call (.60); participate at full board meeting via conference call (1.00).	2.00
09/17/02	M. Berkoff	Report to Kirk Sobecki re: outcome of Omnibus Hearing (.10).	.10
09/17/02	M. Naughton	Prepare for and attend Omnibus Hearing on fee applications and other matters (3.40); calendar dates/draft memo re: open items from hearing (.20); conference with M. Berkoff re: fee application issues (.10); T/C with K. Simon (Skadden) re: US Energy matters (.10).	3.80
09/17/02	N. Taylor	Organize and assemble pleadings and correspondence (1.70); conference with MAB and clerk regarding expenses (.20); draft letter to Judge enclosing order (.30); coordinate delivery and service of same (.30); obtain MB Valuation motion and order per MAB (.30); conference with MPN regarding orders (.20); conference with SJC regarding amount of fees and expenses outstanding (.50); review and assemble orders (.50); draft orders for Illinois Power motions (1.00).	5.00
09/17/02	A. Derby	Update Pleadings Index	.50
09/18/02	N. Taylor	Coordinate service of orders on master list (.50); draft letters enclosing entered orders from 9/17 omnibus hearing (2.00); review/revise orders regarding Illinois Power (.50); conference	3.40

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		with SJC regarding same (.10); call to and from National Steel regarding check for petitions (.30).	
09/19/02	N. Taylor	Calls to and from Logan & Company regarding additional parties for matrix (.30); send information to Logan & Company (.30); send K. Sobecki copy of order regarding bondholders (.30); draft enclosure letters to court regarding orders and coordinate service and delivery of same (1.00); calls from creditor (.30).	2.20
09/20/02	N. Taylor	Sent Piper Rudnick fee order to B. McDonough, K. Sobecki, R. Werhnyak (.30); conferences with MAB and docket regarding service of orders and retrieval of orders from chambers (.20); revise and send case calendar (.50).	1.00
09/23/02	M. Naughton	Review case calendar for next two months (.10).	.10
09/23/02	N. Taylor	Conferences with docket regarding MB Valuation order (.20); send same order to National and MB (.30); call to and from C. Johnson of MB (.30); conferences with MAB and MPN regarding order (.20); review case docket (.50); call from J. Postel (.20); send copy of Pacesetter order (.20).	1.90
09/24/02	M. Naughton	Conferences with S. Christenholz re: Illinois Power, city of River Rouge trial preparation matters (1.00); trial preparation relating to City of River Rouge Matters (.60); conference with S.	1.90

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		Christenholz re: Order on Motion to Reject GECC Contracts (.10); (preliminary) review proposed witness and exhibit list for city of River Rouge (.20).	
09/24/02	L. Laughlin	Review exhibits and compare for Christenholz.	1.20
09/24/02	N. Taylor	Send MB Valuation order to K. Sobecki (.30); draft letter regarding service of orders regarding fees of Piper Rudnick and MB Valuation and Comerica order (.30); coordinate service of same (.20).	.80
09/24/02	A. Derby	Obtain Pleadings for Landmark Document Services	.60
09/25/02	S. Christenholz	Research on pretrial conference (0.4).	.40
09/25/02	M. Naughton	Prepare for trial on City of River Rouge matters, including preparing witness testimony, reviewing exhibits, reviewing and revising exhibit lists and witness lists and conference with S. Christenholz (3.00); conference with M. Berkoff re: status, open issues for next omnibus (.10); conference with B. Choslovsky re: proof of claim in Bethlehem Steel (.10).	3.20
09/25/02	N. Taylor	Send creditor copy of agenda per request (.20); obtain motion per MAB (.20); obtain motion per MIF (.20); conferences with MPN and DMG regarding filing affidavit (.10); review court website for Krausse case (.20).	.90

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09/25/02	A. Derby	Update Pleadings Index	.50
09/26/02	M. Berkoff	Office conference with S. Christenholz re: City of River Rouge tax issues (.30); conference call with S. Christenholz and T. Pohl re: same (.20); office conference with M. Fenton re: motion to extend time to assume/reject leases (.10).	.60
09/26/02	M. Naughton	Trial preparation for City of River Rouge matters, including conferences with S. Christenholz re: settlement posture and witness preparation, preparing outline of testimony, etc. (1.30); T/C with S. Christenholz, S. Creveling re: hearing Monday and testimony for same (.30); T/Cs with L. Rochkind, B. Fishman, S. Christenholz re: settlement of motions set for hearing (.40).	2.00
09/27/02	W. Choslovsky	Calls/e-mails to/from Jack Moran at NSC regarding Procoil state court litigation.	.50
09/27/02	M. Berkoff	Teleconference from S. Towbin re: Illinois Power issues (.20); discuss Towbin's concerns with S. Christenholz (.10); follow-up office conferences with S. Christenholz (.10).	.40
09/27/02	N. Taylor	Draft, review and revise proofs of claim for filing in Bethlehem Steel Bankruptcy (.30); draft enclosure letter (.30); conference with W. Choslovsky regarding same (.20); revise and send National case calendar (.30); call to creditor (.20).	1.30

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09/29/02	M. Berkoff	Work on Motion to Extend Exclusive Periods.	.50
09/30/02	W. Choslovsky	Research regarding drafting procedures order for PI litigation (.60; discuss same with Mark Naughton and Mark Berkoff (.20).	.80
09/30/02	S. Christenholz	Reviewed local rules regarding suppressed documents.	.20
09/30/02	M. Berkoff	Office conferences with M. Naughton and S. Christenholz before and after hearing on River Rouge (.80); work on motion to extend exclusive periods (.90); teleconferences with R. Werhnyak (.50) and T. Pohl (.40) re: same. Also, office conference with M. Naughton re: personal injury claimants procedures motion (.40) and office conferences with D. Gutfeld (.30) and C. McManus (.30) re: research assignments.	3.60
09/30/02	M. Naughton	Conference with M. Berkoff, S. Christenholz, including T/C with T. Pohl, re: River Rouge hearing, next omnibus hearing, etc. (.80).	.80
09/30/02	N. Taylor	Call to and from J. Defini regarding transcript (.20); coordinate retrieval of same (.10); organize and maintain case file (.70).	1.00
09/30/02	C. McManus	Conference with Berkoff re status/strategy, new assignments.	.30
09/30/02	D. Gutfeld	Conference with M. Berkoff re: exclusive period to file plan (.2); research regarding granting of multiple extensions (2.2)	2.40

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Total Hours 124.00  
Total Fees \$31,664.00

## 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. Lynch	Partner	.40	400.00	160.00
M. Berkoff	Partner	20.20	395.00	7,979.00
M. Naughton	Partner	24.90	385.00	9,586.50
C. McManus	Associate	.30	265.00	79.50
S. Christenholz	Associate	9.40	255.00	2,397.00
W. Choslovsky	Associate	3.00	255.00	765.00
D. Gutfeld	Associate	2.40	205.00	492.00
B. Audette	Associate	7.60	180.00	1,368.00
L. Laughlin	Paralegal	4.60	165.00	759.00
N. Taylor	Paralegal	47.50	165.00	7,837.50
A. Derby	Project Assist.	3.70	65.00	240.50
		=====		=====
TOTALS		124.00		31,664.00

Total Fees and Disbursements \$31,664.00

Total Matter Current Balance \$31,664.00



# Attachment 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

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

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National Steel Corporation  
Invoice # 1293352

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07/29/02 M. Naughton Review e-mail from counsel for .20  
certain class actionlike creditors  
re: proofs of claim and forward  
same to M. Berkoff, T. Pohl, etc.  
(.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

TIMEKEEPER	TITLE	HOURS	RATE	FEES
-----	-----	-----	-----	-----
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

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Fed ID #36-2115356

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

September 24, 2002  
Invoice # 1303172

**Matter Number: 306073-000007**

**Matter Name: Claims Administration and Objections**

For Legal Services Rendered Through August 31, 2002

For National Steel Corporation

			<u>Hours</u>
08/01/02	W. Choslovsky	Confirm David Breen and other white collar retirees' inclusion on schedules; e-mails to Mickey Chestovich regarding same	.50
08/02/02	M. Berkoff	Field calls from creditors re: Bar Date Notice (.40); office conference with N. Taylor re: proofs of claim and correspondence received from creditors (.30); review emails (.20).	.90
08/02/02	M. Naughton	Review e-mail exchange re: claim of D. Breen (.20).	.20
08/07/02	W. Choslovsky	E-mails/faxes to/from George Strathy, lawyer for Seaway Transport, regarding rejection damages claim forms.	.30
08/07/02	C. McManus	Reviewed bar date notice and order re: particular debtor to file claim against, as asked by Logan.	.30
08/08/02	M. Berkoff	Review PBGC's proposed stipulation (.20); teleconference with T. Angell re: United Mine Workers (.10).	.30

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Fed ID #36-2115356

National Steel Corporation  
Invoice # 1303172

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08/08/02	C. McManus	Two telephone conferences with Logan representative re: proofs of claim and telephone conference with Skadden re: same.	.30
08/09/02	M. Naughton	Review, respond to e-mail from C. Duggan (counsel for certain environmental claimants) re: filing of claims (.20); respond to e-mail from J. Bond re: chemical workers' union claim (.20); draft, e-mail to, review e-mail from Committee counsel re: same (.20).	.60
08/12/02	M. Berkoff	Telephone conferences with N. Rayle at PBGC re: stipulation to file all claims in one case (.30); review and edit stipulation (.50).	.80
08/12/02	M. Naughton	Review e-mail from J. Bond re: certain union claims (.10).	.10
08/13/02	M. Berkoff	Edit and submit PBGC stipulation; related correspondence (.40); teleconference with S. Towbin re: same (.20); report to N. Rayle at PBGC (.10).	.70
08/13/02	G. Plumb	Mechanic claims review and preliminary research.	.80
08/14/02	N. Taylor	Call from creditor(s) regarding filing claims (1.00); review schedules for creditors (.50).	1.50
08/15/02	G. Plumb	Mechanic lien research.	1.00
08/15/02	D. Gutfeld	Review POC submitted by Kubota Metals.	.30
08/19/02	M. Berkoff	Review correspondence and proofs of claim (.40).	.40
08/20/02	M. Berkoff	Review numerous claims.	.70

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National Steel Corporation  
 Invoice # 1303172

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08/22/02	M. Berkoff	Review copies of filed proofs of claim (.40); review and edit proposed stipulation with EPA and discuss same with M. Naughton (.30).	.70
08/26/02	M. Berkoff	Telephone call from creditor Rand Goldstein re: allegedly not receiving Notice of Bar Date (.20); review filed Proofs of Claim (.40).	.60
08/26/02	C. McManus	Exchanged emails with Sitrick re: claims issues.	.20
08/29/02	D. Gutfeld	Correspond with M. Chestovich regarding filing of proof of claim by Barbara McDonald (.2); review available claims information regarding same (.2)	.40

Total Hours 11.60

Total Fees \$3,978.00

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>
-----	-----	-----	-----	-----
G. Plumb	Partner	1.80	450.00	810.00
M. Berkoff	Partner	5.10	395.00	2,014.50
M. Naughton	Partner	.90	385.00	346.50
C. McManus	Associate	.80	265.00	212.00
W. Choslovsky	Associate	.80	255.00	204.00
D. Gutfeld	Associate	.70	205.00	143.50
N. Taylor	Paralegal	1.50	165.00	247.50
		=====		=====
TOTALS		11.60		3,978.00

Total Fees and Disbursements \$3,978.00

Total Matter Current Balance \$3,978.00

# Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800  
Chicago, Illinois 60601-1293  
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National Steel Corporation  
Attn: Ron Werhnyak  
4100 Edison Lakes Parkway  
Mishawaka, IN 46545

October 25, 2002  
Invoice # 1314342

**Matter Number:** 306073-000007

**Matter Name:** Claims Administration and Objections

For Legal Services Rendered Through September 30, 2002

For National Steel Corporation

			<u>Hours</u>
09/03/02	W. Choslovsky	Read, summarize and research Iron Ore's set-off motion; briefed by Mark Naughton regarding same.	1.30
09/04/02	W. Choslovsky	Discuss Iron Ore's set-off motion with Mark Berkoff.	.20
09/05/02	W. Choslovsky	E-mails to/from M. Chestovich regarding retirees' unnecessary filing proofs of claim.	.20
09/09/02	C. McManus	Telephone conferences with creditors regarding court's new notice of claims bar date.	.50
09/10/02	W. Choslovsky	Read, research and draft response to Iron Ore's Motion for Set-Off; discuss same with Mark Naughton; calls/e-mails to/from Company contacts (John Davis and Joel Beckman) and discuss same (2.6); calls/e-mails to/from Iron Ore's lawyer, Michelle Harmon, regarding Iron Ore's set-off motion (.5); read Bondholders' objections to Iron Ore's set-off motion (.5).	3.60
09/11/02	W. Choslovsky	Multiple calls and e-mails to Michelle Harmon, Iron Ore's lawyer and Bondholder's counsel regarding Iron Ore's set-off motion and 2001 rebate reconciliation; discuss same with Mark Naughton (1.7);	2.10

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National Steel Corporation  
Invoice # 1314342

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e-mails to/from Joel Berkman at NSC regarding IOC's set-off motion (.4).

09/12/02	D. Gutfeld	Telephone conference (2) with JLO re failure to file POC for pre-petition debts (.4); correspondence with M. Naughton and M. Berkoff re same (.2).	.60
09/18/02	W. Choslovsky	Case law research regarding Iron Ore's use of rejection damages as basis for set-off under Section 553; memorandum to Mark Naughton regarding same.	1.70
09/19/02	G. Plumb	Message to Kirk Sobecki re: discussions with Paul LaBriola of Robinson Steel (.3); conference with Berkoff re: sale of claim in Metals USA case, and review of correspondence from Moran, review of letter of intent and brief review of assignment (.9); conference with Berkoff re: question of authority (.2).	1.40
09/20/02	G. Plumb	Completed review and comment to assignment and message to Jack Moran re: same.	.60
09/23/02	W. Choslovsky	Calls/e-mails to/from Micky Chestovich, NSC's in-house counsel, regarding mechanics lien claims.	.40
09/23/02	G. Plumb	Telephone conference with Jack Moran re: assignment of claim in Metals USA bankruptcy and possible sale of National Robinson interest (.4); message to buyer of claim (.1).	.50



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National Steel Corporation  
Invoice # 1314342

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09/24/02	W. Choslovsky	Review proofs of claim and summarize same for objection purposes.	1.20
09/25/02	G. Plumb	Telephone conference with Bachtell (counsel to Metals USA) re: National Steel bankruptcy and general comments to assignment (.4); additional telephone conference with Bachtell re: proceeding with assignment (.2); began revisions to assignment (.5); telephone conference with Jack Moran re: status (.2); review of sale order and discussion with Berkoff (.2).	1.50
09/26/02	G. Plumb	E-mail to parties with copy of sale order (.3); revised assignment agreement (.8); e-mail to parties re: revised assignment agreement (.3); conference with Berkoff re: issues and strategies for structuring sale (.2); telephone conference with Jack Moran re: factual matters in assignment (.4); telephone conference with V. Bachtell re: assignment transaction (.1); review precedent form of notice (.2); began preparation of notice (.2); review excerpts from Metals USA Plan of Reorganization and Disclosure Statement (.4); brief review of Moran comments to assignment document (.1).	3.00
09/27/02	W. Choslovsky	Read "Double G" Joint Venture documents between NSC and Bethlehem Steel and summarize same for determining whether to file proofs of claim against BSC (1.3); conference call with Mark Naughton	2.70

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Invoice # 1314342

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and Mike Yukevich, NSC's  
transactional lawyer in  
Pittsburgh, regarding filing  
proofs of claim against BSC (.3);  
draft and file proofs of claim for  
NSC against BSC (1.1).

09/27/02	G. Plumb	Additional drafting re: assignment of claim (.3); preparation of notice of sale (.4); consider comments to assignment (.3).	1.00
09/28/02	G. Plumb	Messages from Citadel counsel and message to Moran and Berkoff re: consideration of comments (.2); additional revisions/drafting re: notices (.5).	.70
09/30/02	W. Choslovsky	E-mails to/from Jack Moran regarding Bethlehem Steel Claims.	.30
	Total Hours		23.50
	Total Fees		\$7,664.00

## 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>
G. Plumb	Partner	8.70	450.00	3,915.00
C. McManus	Associate	.50	265.00	132.50
W. Choslovsky	Associate	13.70	255.00	3,493.50
D. Gutfeld	Associate	.60	205.00	123.00
		=====		=====
TOTALS		23.50		7,664.00

Total Fees and Disbursements \$7,664.00

Total Matter Current Balance \$7,664.00

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Fed ID #36-2115356

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

December 23, 2002  
Invoice # 1334706

Matter Number: 306073-000007

Matter Name: Claims Administration and Objections

For Legal Services Rendered Through November 30, 2002

For National Steel Corporation

			<u>Hours</u>
11/06/02	W. Choslovsky	Call from Jerry Crotty, PI lawyer, regarding proposed PI claims resolution process and mediation procedure.	.50
11/07/02	W. Choslovsky	Call from Mickey Chestovich regarding PI claims procedures order; discuss same with Mark Naughton (.2); conference call with Mark Naughton, Mickey Chestovich and Ron Werhnyak to review PI procedures motion and order (.8); research and confirm claimants and parties served with National Steel Corporation's PI Procedures Motion (1.3).	2.30
11/08/02	W. Choslovsky	Research case law in support of National Steel Corporation's PI procedures order (28 USC 157(b)(5)); discuss same with Mark Naughton.	1.90
11/08/02	D. Missner	Review and analyze St. Paul's motion to file 49 million dollar late claim; analyze old files re same; conference with Naughton re solution	.50

National Steel Corporation  
Invoice # 1334706

Page 2

11/11/02	M. Naughton	Review, respond to e-mails from M. Chestovich re: certain environmental claims and process for liquidating claims (.20); letter to R. Werhnyak, M. Chestovich re: Barbara McDonald claim (.10); letter to R. Werhnyak, M. Chestovich re: Gilmour, Blake claims (.10); telephone conference with R. Werhnyak re: claims (.10); conferences with W. Choslovsky re: definition of personal injury claims and whether discrimination claims are included, and review research re: same (.50).	1.00
11/11/02	M. Naughton	Lengthy telephone conference with K. Dedrick (Hartford) re: proposed procedures for liquidation of personal injury claims.	.40
11/12/02	W. Choslovsky	E-mails to/from Mickey Chestovich, National Steel Corporation in-house counsel, and National Steel Corporation's local counsel regarding draft PI procedures motion (.2); review claimants' list to confirm receipt of notice of PI procedures order (.7).	.90
11/12/02	M. Naughton	Review, respond to various e-mails as to personal injury claims (.20); review Judge Squires' Von Volkmar decision (.20); review e-mail from M. Chestovich, J. DeFranco re: proposed procedures for liquidating personal injury claims (.20); conference with B. Choslovsky re: Von Volkmar decision and other aspects of the procedures to liquidate personal injury claims (.20); conference	.90

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National Steel Corporation  
Invoice # 1334706

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with B. Choslovsky re: service of Motion to Establish Procedures to Liquidate Personal Injury Claims (.10).

11/13/02	W. Choslovsky	Review case law research regarding draft PI procedures ordering, including reading and summarizing POW Corning Corp. Case.	1.00
11/13/02	M. Naughton	Telephone conference with K. Jensen (worker's compensation claimant's counsel) re: personal injury claim liquidation process (.20).	.20
11/14/02	W. Choslovsky	Calls to and from John Kujawski, lawyer for Moore, regarding objections to PI procedures order.	.50
11/14/02	M. Berkoff	Field calls from numerous creditors re: personal injury procedures motion (1.70); teleconference from counsel for St. Paul re: motion to extend bar date (.10); conference call with St. Paul's counsel and C. Springer re: same (.20).	2.00
11/14/02	M. Naughton	Lengthy telephone conference with R. Phillips (represents Norfolk Southern in Charles Moore litigation) re: personal injury claims liquidation procedure (.50); telephone conference with K. Dedrick (Hartford) re: same (.10).	.60
11/15/02	W. Choslovsky	Conference call with John Kujawski, Moore's lawyer, and M. Naughton regarding PI procedures order.	.50

Fed ID #36-2115356

National Steel Corporation  
Invoice # 1334706

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11/15/02	M. Naughton	Lengthy telephone conference with J. Kujawski (counsel for Moore) re: proposed personal injury claims liquidation procedure (.60); review numerous e-mails re: amount of self insured retention used for Moore (.20); review W. Choslovsky e-mail re: Moore Objection to P.I. Procedures (.10); conferences with W. Choslovsky re: personal injury procedures (.20).	1.10
11/18/02	W. Choslovsky	Calls and e-mails to and from Micky Chestwisch regarding PI procedures order and providing notice to insurance carriers (0.6); calls to and from John Kujawski, Moore's lawyer, regarding Moore's objections to PI procedures order (0.5). Calls to and from Mary Massa, Grigg's lawyer, regarding Grigg's objections to PI procedures order; letter from Mary Massa regarding same (0.5).	1.60
11/18/02	M. Berkoff	Review Hartford's response to personal injury claims resolution motion (.20); review Travelers' responses to motion (.40); discuss same and November 19 hearing with M. Naughton (.30) and N. Taylor (.10). Also, teleconference with G. Plumb re: claim against Metals USA (.20). Also, teleconference from B. McDonough and J. Nelson re: Metals USA agreement (.20); review agreement (.20).	1.60
11/18/02	M. Naughton	Conferences with W. Choslovsky re: liquidation of personal injury claims, hearing tomorrow (.30); telephone call with R. Johnson (Travelers) re: same (.20);	1.00

National Steel Corporation  
Invoice # 1334706

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telephone calls with M. Chestovich  
re: personal injury claims  
procedure (.30); telephone call  
with counsel for Pacesetter re:  
Motion for Relief from Stay (.10);  
telephone call with R. Phillips  
(Norfolk Southern) re: personal  
injury motion (.10).

11/19/02 M. Naughton Review letter from M. Massa re: .20  
Grigg claim and e-mail W.  
Choslovsky re: same (.10); review  
e-mail from W. Choslovsky to M.  
Chestovich re: proposed PI claim  
procedures (.10).

11/20/02 W. Choslovsky Numerous e-mails to and from .70  
Mickey Chestovich, NSC's in-house  
counsel, regarding scope and  
effect of PI procedures motion and  
noticing insurance companies  
regarding same.

11/20/02 M. Naughton Review e-mail relating to proposed .20  
personal injury claims liquidation  
procedure from M. Chestovich and  
forward to B. Choslovsky with  
inquiry on workers' Compensation  
claims (.10); review e-mail as to  
Human Resources/Discrimination  
claims from M. Chestovich and  
forward with memorandum to B.  
Choslovsky (.10).

11/21/02 M. Naughton Review e-mail exchange between M. .30  
Chestovich, W. Choslovsky and  
others re: proposed procedures to  
liquidate personal injury claims  
and applicability to various  
claims (.30).

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National Steel Corporation  
Invoice # 1334706

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11/22/02	W. Choslovsky	E-mails to and from Micky Chestovich regarding insurance companies implicated by PI procedures order (0.7). Read, summarize and categorize objections to PI procedures motion; discuss same with M. Naughton (0.7).	1.40
11/22/02	M. Berkoff	Review notice re: LTV (Copperweld) bar date (.10); office conference with B. Choslovsky re: notifying client (.10); review claims received from certain taxing authorities (.40).	.60
11/22/02	M. Naughton	Telephone conference with R. Holler (Zurich) re: proposed procedures (.10); conference with W. Choslovsky re: Moore case, other open items, personal injury claims procedures, etc. (.40); review e-mail from M. Chestovich re: Moore case (.10).	.60
11/25/02	M. Berkoff	Review motion filed by Bank of New York.	.40
11/27/02	M. Berkoff	Office conference with G. Plumb re: status of Metals USA claim (.10); review string of e-mails (.40).	.50
	Total Hours		23.40
	Total Fees		\$7,641.00

## 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	.50	485.00	242.50
M. Berkoff	Partner	5.10	395.00	2,014.50
M. Naughton	Partner	6.50	385.00	2,502.50



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National Steel Corporation  
Invoice # 1334706

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W. Choslovsky	Associate	11.30	255.00	2,881.50
		=====		=====
TOTALS		23.40		7,641.00

Total Fees and Disbursements \$7,641.00

Total Matter Current Balance \$7,641.00

Attachment 1

# Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800  
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National Steel Corporation  
Attn: Ron Werhnyak  
4100 Edison Lakes Parkway  
Mishawaka, IN 46545

September 24, 2002  
Invoice # 1303173

Matter Number: 306073-000008

Matter Name: Consignment/Reclamation/Trust/Fund  
Claims

For Legal Services Rendered Through August 31, 2002

For National Steel Corporation

			<u>Hours</u>
08/16/02	J. Duban	Field calls and e-mails from putative reclamation creditors.	.30
08/28/02	J. Duban	Field calls from reclamation claimants and commence analysis and communications with claimants who have not established entitlement to administrative expense (.50).	.50
	Total Hours		.80
	Total Fees		\$268.00

## 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>
J. Duban	Partner	.80	335.00	268.00
		=====		=====
TOTALS		.80		268.00

Total Fees and Disbursements \$268.00

Total Matter Current Balance \$268.00

# Piper Rudnick

Fed ID #36-2115356

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

October 25, 2002  
Invoice # 1314343

Matter Number: 306073-000008

Matter Name: Consignment/Reclamation/Trust/Fund  
Claims

For Legal Services Rendered Through September 30, 2002

For National Steel Corporation

			<u>Hours</u>
09/20/02	M. Berkoff	Office conference with J. Duban re: status of treatment of reclamation claims (.20); teleconference from creditor re: same (.10).	.30
Total Hours			.30
Total Fees			\$118.50

## 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	.30	395.00	118.50
TOTALS		.30		118.50

Total Fees and Disbursements \$118.50

Total Matter Current Balance \$118.50

# Piper Rudnick

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

December 23, 2002  
Invoice # 1334707

**Matter Number:** 306073-000008

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

For Legal Services Rendered Through November 30, 2002

For National Steel Corporation

			<u>Hours</u>
11/01/02	J. Duban	Commence review of second round submissions concerning reclamation, and field calls from reclamation claimants concerning status and treatment (1.10).	1.10
11/05/02	J. Duban	Field calls from reclamation creditors regarding status of evidentiary submissions and status of claim treatment.	1.20
11/11/02	J. Duban	Field calls from reclamation creditors, including Mississippi Lime.	.30
11/12/02	J. Duban	Field calls from reclamation creditors, and commence review of second round substantiation documentation.	1.50
11/14/02	J. Duban	Two telephone conferences with creditor Praxair regarding calculation of reclamation claim.	.30
11/15/02	J. Duban	Additional telephone conference with Praxair regarding reclamation claim.	.20
11/18/02	J. Duban	Field calls and e-mails from reclamation creditors regarding supporting documentation.	.50

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Invoice # 1334707

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11/25/02 J. Duban Telephone call from Mississippi Lime regarding desire to amend reclamation claim and confer W. Choslovsky re: business implications of acquiescing in request. .30

11/26/02 J. Duban Confer W. Choslovsky and e-mails from J. Davis regarding Mississippi Lime proposed amendment to reclamation claim (.20); telephone call to Mississippi Lime regarding amendment (.20); field calls from additional reclamation claimants (.30). .70

Total Hours 6.10

Total Fees \$2,043.50

## 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>
J. Duban	Partner	6.10	335.00	2,043.50
		=====		=====
TOTALS		6.10		2,043.50

Total Fees and Disbursements \$2,043.50

Total Matter Current Balance \$2,043.50

# Attachment 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

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



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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	FEEs
-----	-----	-----	-----	-----
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 \$2,799.00

# Piper Rudnick

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

September 24, 2002  
Invoice # 1303174

**Matter Number:** 306073-000009

**Matter Name:** Creditor Meetings/Committees

For Legal Services Rendered Through August 31, 2002

For National Steel Corporation

			<u>Hours</u>
08/12/02	M. Naughton	T/Cs with P. Singer, M. Berkoff re: Omnibus Hearing tomorrow, especially as to Illinois Power (.20).	.20
08/14/02	M. Naughton	T/C Claudia Springer (.10).	.10
08/15/02	M. Naughton	T/C with C. Springer re: Illinois Power, Mitsubishi/Marubeni, Dofasco sale, River Rouge, etc. (.30).	.30
08/16/02	M. Naughton	T/C with creditors' counsel (.20).	.20
08/21/02	M. Naughton	T/Cs with J. Schwartz re: inquiry as to rumored fire at Great Lakes facility (.10).	.10
08/23/02	M. Naughton	T/C with Claudia Springer re: Illinois Power settlement (.50); T/C with Steve Towbin re: same (.10).	.60
08/28/02	M. Naughton	T/C with C. Springer (Committee Counsel) re: Illinois Power, Environmental motion noticed for tomorrow, fee applications, etc. (.20); T/C S. Towbin re: Illinois Power (.10).	.30
	Total Hours		1.80
	Total Fees		\$693.00

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National Steel Corporation  
Invoice # 1303174

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>
M. Naughton	Partner	1.80	385.00	693.00
		=====		=====
TOTALS		1.80		693.00

Total Fees and Disbursements \$693.00

Total Matter Current Balance \$693.00

# Piper Rudnick

Fed ID #36-2115356

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

October 25, 2002  
Invoice # 1314344

**Matter Number:** 306073-000009

**Matter Name:** Creditor Meetings/Committees

For Legal Services Rendered Through September 30, 2002

For National Steel Corporation

			<u>Hours</u>
09/10/02	M. Naughton	T/Cs with D. Gramlich, re: hearing next week (.10).	.10
09/11/02	M. Naughton	T/C with C. Springer re: omnibus hearing, especially as to Illinois Power matters (.30).	.30
09/16/02	M. Naughton	T/C with D. Gramlich re: hearing tomorrow, including fee applications, Illinois Power, etc. (.20).	.20
09/18/02	M. Naughton	T/C with C. Springer, M. Berkoff re: fee application, Comerica adequate protection and Illinois Power (.20).	.20
09/24/02	M. Naughton	T/C with C. Springer re: fee/expense statements (.10).	.10
09/25/02	M. Naughton	T/C with C. Springer re: expense statement, reimbursement of expenses, trial Monday, etc. (.30).	.30
09/26/02	M. Naughton	T/C with C. Springer, D. Gramlich re: hearing on Monday on River Rouge matters (.40).	.40
09/27/02	M. Naughton	T/C with C. Springer re: hearing Monday on River Rouge matters, Illinois Power matters, etc. (.50).	.50

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National Steel Corporation  
Invoice # 1314344

Page 2

Total Hours 2.10  
Total Fees \$808.50

## 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	2.10	385.00	808.50
		=====		=====
TOTALS		2.10		808.50

Total Fees and Disbursements \$808.50  
Total Matter Current Balance \$808.50

# Piper Rudnick

Fed ID #36-2115356

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

December 23, 2002  
Invoice # 1334708

**Matter Number: 306073-000009**

**Matter Name: Creditor Meetings/Committees**

For Legal Services Rendered Through November 30, 2002

For National Steel Corporation

			<u>Hours</u>
11/01/02	M. Naughton	Telephone conversation with Dean Gramlich re: Ziegler motion (.10); telephone conversation with C. Springer re: same, exclusivity motion, Motion to Liquidate Personal Injury Claims (.20).	.30
11/04/02	M. Naughton	Telephone conversation with C. Springer re: hearing tomorrow, Reply in Support of Motion to Extend Exclusivity (.10).	.10
11/06/02	M. Naughton	Lengthy telephone conferences with C. Springer, local counsel re: Ziegler and other pending matters (.60).	.60
11/08/02	M. Naughton	E-mail exchange, telephone conversation with P. Singer re: City of River Rouge matters (.10); telephone conversation with C. Springer re: Eramet, St. Paul Motion (.10).	.20
11/11/02	M. Naughton	Telephone conference with C. Springer re: St. Paul Insurance Co., City of River Rouge, etc. (.10).	.10

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National Steel Corporation  
Invoice # 1334708

Page 2

11/15/02	M. Naughton	Telephone conference with C. Springer re: Omnibus Hearing Tuesday, critical vendor issue, personal injury claims liquidation procedure, etc. (.70).	.70
11/18/02	M. Naughton	Telephone conference with C. Springer re: tomorrow's Omnibus Hearing date (.40); telephone conference with S. Towbin re: same, proposed Order Authorizing Sale of Real Estate Free and Clear of Encumbrances (.20).	.60
11/19/02	M. Naughton	Telephone conference with C. Springer re: hearing this morning, Portside Energy (.10).	.10
11/22/02	M. Naughton	Telephone conference with C. Springer re: Indiana real estate sale and personal injury procedures (.20).	.20
	Total Hours		2.90
	Total Fees		\$1,116.50

## 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	2.90	385.00	1,116.50
		=====		=====
TOTALS		2.90		1,116.50

Total Fees and Disbursements \$1,116.50

Total Matter Current Balance \$1,116.50

# Attachment 9





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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

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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

TIMEKEEPER	TITLE	HOURS	RATE	FEES
-----	-----	-----	-----	-----
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

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

September 24, 2002  
Invoice # 1303175

Matter Number: 306073-000011

Matter Name: Employee Matters

For Legal Services Rendered Through August 31, 2002

For National Steel Corporation

			<u>Hours</u>
08/21/02	J. Magana	Obtain opinion for N. Taylor.	.10
08/28/02	J. Magana	Obtain case for M. Berkoff.	.10
	Total Hours		.20
	Total Fees		\$24.00

## 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>
----- J. Magana	Librarian	.20	120.00	24.00
		=====		=====
TOTALS		.20		24.00

Total Fees and Disbursements \$24.00

Total Matter Current Balance \$24.00

# Piper Rudnick

Fed ID #36-2115356

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

December 23, 2002  
Invoice # 1334709

Matter Number: 306073-000011

Matter Name: Employee Matters

For Legal Services Rendered Through November 30, 2002

For National Steel Corporation

			<u>Hours</u>
11/07/02	M. Naughton	Review e-mail of counsel for Chemical Workers' Union.	.10
11/20/02	W. Choslovsky	Research regarding continuation of workers' compensation benefits; e-mail to M. Naughton regarding workers' compensation first day order.	.40
	Total Hours		.50
	Total Fees		\$140.50

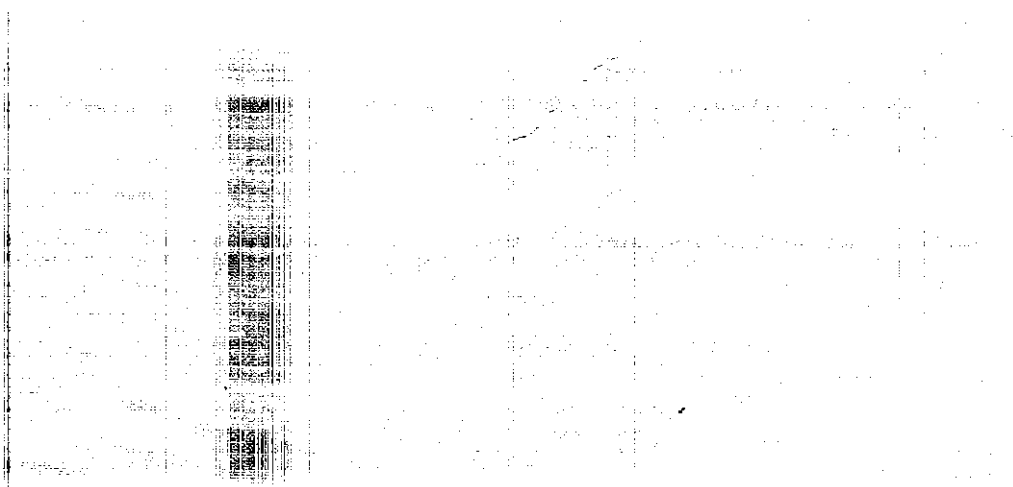
## T I M E K E E P E R S U M M A R Y

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEEES</u>
M. Naughton	Partner	.10	385.00	38.50
W. Choslovsky	Associate	.40	255.00	102.00
		=====		=====
TOTALS		.50		140.50

Total Fees and Disbursements \$140.50

Total Matter Current Balance \$140.50

# Attachment 10



# Piper Rudnick

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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

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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

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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>FEES</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 \$6,240.50



# Piper Rudnick

Fed ID #36-2115356

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

September 24, 2002  
Invoice # 1303177

**Matter Number: 306073-000012**

**Matter Name: Environmental Matters**

For Legal Services Rendered Through August 31, 2002

For National Steel Corporation

			<u>Hours</u>
08/01/02	M. Naughton	Finalize, send e-mail to K. Sobecki, C. Babst, etc. re: environmental fees (.20).	.20
08/03/02	M. Berkoff	Review research memo re: discharging claims for certain liabilities.	.30
08/05/02	W. Choslovsky	Call from John Francheschi, National Steel Corporation in-house Michigan counsel, regarding EPA and County health requirements; research regarding same.	.70
08/05/02	D. Neff	Review environmental claim memo from another case regarding possibly rejecting Weirton Steel Agreement.	.30
08/06/02	M. Berkoff	Teleconference with Judge Squires clerk, Sharon re: setting special hearing date (.10); teleconference with K. Simon re: same (.10); review motion (.40).	.60
08/07/02	M. Berkoff	Teleconferences with K. Simon (.10) and Judge Squires' clerk, Susan (.10) re: scheduling special hearing date. Also, review motion (.40); discuss same with M. Naughton and covering hearing	.80

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Fed ID #36-2115356

National Steel Corporation  
Invoice # 1303177

Page 2

(.20).

08/07/02	M. Naughton	Review e-mails from G. Pearson, J. Moran re: permitting fees for National Pellet (.10).	.10
08/21/02	M. Naughton	E-mail exchange US EPA claims bar date (.20); draft proposed stipulation extending bar date for EPA (.20).	.40
08/22/02	M. Naughton	Draft, revise draft stipulation for USEPA extending bar date and forward same to A. Tenenbaum at EPA with memorandum (.70); draft e-mail to committee counsel, bondholder counsel, U.S. Trustee re: same (.10).	.80
08/23/02	M. Naughton	Brief conference with A. Tenenbaum (US Dept. of Justice) re: stipulation extending bar date (.20).	.20
08/29/02	M. Naughton	Attention to settlement with City of Buffalo, including T/C with R. Werhnyak (general counsel) re: background facts and benefits from settlement, etc. (.40).	.40
	Total Hours		4.80
	Total Fees		\$1,777.00

## 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. Neff	Partner	.30	395.00	118.50
M. Berkoff	Partner	1.70	395.00	671.50
M. Naughton	Partner	2.10	385.00	808.50

# Piper Rudnick

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National Steel Corporation  
Invoice # 1303177

Page 3

W. Choslovsky	Associate	.70	255.00	178.50
		=====		=====
TOTALS		4.80		1,777.00

Total Fees and Disbursements	\$1,777.00
Total Matter Current Balance	<u>\$1,777.00</u>

# Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800  
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www.piperrudnick.com  
312.368.4000 fax 312.236.7516

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

December 23, 2002  
Invoice # 1334710

**Matter Number:** 306073-000012

**Matter Name:** Environmental Matters

For Legal Services Rendered Through November 30, 2002

For National Steel Corporation

			<u>Hours</u>
11/01/02	M. Fenton	Review of Isabella Mine issues to respond to query from J. Moran (2.80); memo to M. Berkoff discussing status (.30); confer with Berkoff regarding status (.20).	3.30
11/01/02	M. Berkoff	Review e-mail from J. Moran re: Isabella Mines (.20); exchange e-mails with M. Fenton re: same (.10); telephone conference with M. Fenton re: same (.10).	.40
11/04/02	M. Fenton	Review memo from J. Moran requesting information and status on Isabella Mine (.10); continue attention to file and review draft asset purchase agreement regarding same (1.00).	1.10
11/05/02	M. Fenton	Continued attention to Isabella Mines issues to prepare memo for J. Moran (.50); draft memo with preliminary thoughts to Jack Moran (.70).	1.20
11/12/02	M. Fenton	Review e-mail memo from J. Moran regarding Isabella Mine issue, executory contract and sale of mine (.30); draft e-mail memo to attorney Reinhart regarding same and include former memos for his	.60

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Fed ID #36-2115356

National Steel Corporation  
Invoice # 1334710

Page 2

		review (.30).	
11/22/02	T. Paxton	Research case law to determine whether environmental consent decree is an executory contract.	2.80
11/24/02	T. Paxton	Analyze cases to determine whether environmental consent decree is an executory contract (4.5) and review consent order and agreement (1.0).	5.50
11/25/02	M. Fenton	Review case law from T. Paxton and memo regarding whether consent judgment is executory contract (.30); discuss same and related issues (.20).	.50
11/27/02	M. Fenton	Confer with J. Moran regarding consent judgment as executory contract regarding Isabella potential mine and environmental issues impeding potential sale (.20).	.20
	Total Hours		15.60
	Total Fees		\$4,502.50

## 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	.40	395.00	158.00
M. Fenton	Of Counsel	6.90	365.00	2,518.50
T. Paxton	Associate	8.30	220.00	1,826.00
		=====		=====
TOTALS		15.60		4,502.50

Total Fees and Disbursements \$4,502.50

Total Matter Current Balance \$4,502.50

# Attachment 11

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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

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Invoice # 1293356

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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



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Invoice # 1293356

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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

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Invoice # 1293356

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## 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

# Piper Rudnick

Fed ID #36-2115356

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

September 24, 2002  
Invoice # 1303178

**Matter Number:** 306073-000013

**Matter Name:** Executory Contracts/Personalty

For Legal Services Rendered Through August 31, 2002

For National Steel Corporation

			<u>Hours</u>
08/02/02	D. Neff	Review Assignment and Assumption Agreement with Weirton Steel regarding whether to reject it and review cover letter from client regarding same.	1.20
08/02/02	M. Berkoff	Review correspondence from Ron Wehrnyak re: Wierton Steel executory contract (.30); office conference with D. Neff re: same (.10).	.40
08/03/02	M. Berkoff	Review Eli K's Employment Agreement.	.30
08/06/02	S. Christenholz	Teleconferences with Bonnie Michael and Jack Moran regarding copier and fax leases.	.50
08/07/02	D. Neff	Draft memo to client re: rejection of Weirton agreement (.10); meeting with M. Berkoff re: rejecting Weirton agreement (.10).	.20
08/07/02	M. Berkoff	Office conference with D. Neff re: Wierton Steel executory contract.	.20
08/09/02	W. Choslovsky	Calls/e-mails to/from Gary Green, CIT lawyer, and John Davis regarding CIT's Motion to Compel Assumption or Rejection.	.50

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National Steel Corporation  
Invoice # 1303178

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08/12/02	W. Choslovsky	Calls to/from Gary Green and Kent Carter, CIT Financial's lawyer, regarding withdrawing CIT's Motion to Assume/Reject Licensing Agreement.	.40
08/13/02	M. Berkoff	Office conference with M. Naughton re: lease analysis (.10); office conference with D. Neff re: same (.30).	.40
08/14/02	S. Christenholz	Emails regarding GE equipment leases.	.30
08/14/02	M. Naughton	Conferences with D. Neff re: executory contract/unexpired lease, due diligence (.50); T/C with J. Moran re: same (.30).	.80
08/15/02	S. Christenholz	Office conference with Neff and Berkoff regarding GECC leases (0.2); emails to Neff regarding same (0.3); reviewed emails regarding executory contracts (0.2).	.70
08/15/02	M. Berkoff	Office conference with S. Christenholz re: clients desire to reject certain GECC leases (.20); office conference with D. Neff re: same (.10).	.30
08/15/02	M. Naughton	Review, respond to S. Christenholz e-mail related to GECC leases, contracts (.10); conference with S. Christenholz re: same (.20); T/C with J. Moran re: lease investigation/analysis (.10).	.40
08/16/02	S. Christenholz	Teleconference with Trish Rademacher regarding GECC leases.	.20

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National Steel Corporation  
Invoice # 1303178

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08/19/02	S. Christenholz	Office conference with Neff regarding rejection of GECC contracts.	.10
08/20/02	D. Neff	Draft motion to reject executory contracts (copier and fax machines).	1.00
08/21/02	S. Christenholz	Reviewed motion to reject executory contracts with GECC.	.20
08/21/02	D. Neff	Draft motion to reject Assignment and Assumption Agreement.	1.30
08/21/02	D. Neff	Revise motion to reject certain leases.	.70
08/22/02	S. Christenholz	Teleconference with Neff regarding motion to reject executory contracts with GECC (0.1); teleconference with Bonnie Michael regarding GECC leases (0.2).	.30
08/22/02	D. Neff	Telephone calls with M. Naughton, M. McGrane regarding lease documents to review.	.20
08/23/02	D. Neff	Telephone call with S. Christenholz regarding lease issues (.10); review list of documents in data room at Skadden (.20)	.30
08/27/02	S. Christenholz	Office conferences with Neff and Naughton regarding GECC lease rejection motion.	.50
08/27/02	D. Neff	Finalize motion to reject contracts and Assumption and Assignment Agreement and draft orders regarding same - (.70); meeting with S. Christenholz regarding rejection motions - (.30).	1.00

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Invoice # 1303178

Page 4

08/30/02 S. Christenholz Teleconferences and emails with Nancy Manno, Bonnie Michael, and Jack Moran regarding motion to reject leases (1.0); teleconference with Jack Moran regarding several issues including lease rejection and River Rouge matters (0.3); office conference with Naughton regarding lease rejection motion (0.2); editing of service list for G.E. motion (0.4); office conferences with Naughton and staff regarding filing of motion (0.7). 2.60

Total Hours 15.00

Total Fees \$5,031.00

## 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. Neff	Partner	5.90	395.00	2,330.50
M. Berkoff	Partner	1.60	395.00	632.00
M. Naughton	Partner	1.20	385.00	462.00
S. Christenholz	Associate	5.40	255.00	1,377.00
W. Choslovsky	Associate	.90	255.00	229.50
		=====		=====
TOTALS		15.00		5,031.00

Total Fees and Disbursements \$5,031.00

Total Matter Current Balance \$5,031.00

# Piper Rudnick

Fed ID #36-2115356

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

October 25, 2002  
Invoice # 1314345

Matter Number: 306073-000013

Matter Name: Executory Contracts/Personalty

For Legal Services Rendered Through September 30, 2002

For National Steel Corporation

			<u>Hours</u>
09/04/02	S. Christenholz	Teleconference with Jack Moran regarding copier lease (0.2); teleconference with Trish Rademacher regarding same (0.1).	.30
09/05/02	S. Christenholz	Teleconference with Nancy Mann regarding copiers and fax leases.	.30
09/06/02	M. Berkoff	Teleconference with R. Werhnyak re: motion to reject Wierton contract; discuss same with T. Pohl (.30).	.30
09/06/02	C. McManus	Reviewed contract with employee and related materials (.4); research re: whether same is executory (1.2); wrote memo to Berkoff re: same (1.1).	2.70
09/09/02	W. Choslovsky	Calls/e-mails to/from Jack Morgan, NSC's in-house counsel, regarding ESM Magnesium contract; read and review same.	.80
09/09/02	C. McManus	Finished research on executory contracts and memo to M. Berkoff regarding same.	1.90

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Fed ID #36-2115356

National Steel Corporation  
Invoice # 1314345

Page 2

09/10/02	W. Choslovsky	Detailed e-mails/calls to/from Jack Moran regarding ESM Magnesium contract; review and summarize critical vendor order and motion; discuss same with Mark Naughton.	1.60
09/11/02	C. McManus	Brief conference with Berkoff and reviewed materials regarding new executory contract issues.	.40
09/12/02	W. Choslovsky	E-mails to/from Jack Moran regarding Keewatin sulfuric acid draft contract; read and research same and whether court approval necessary (1.3); review 2001 Iron Ore rebate reconciliation sent by LOC's lawyer Michelle Harmon; e-mails to/from Joel Beckman at NSC regarding same (.8).	2.10
09/13/02	S. Christenholz	Teleconference with Nancy Manno regarding lease rejections (0.2); teleconference with Trish Rademacher regarding same (0.2); reviewed email from Nancy Manno regarding leases (0.2); preparation for omnibus hearing (1.0).	1.60
09/17/02	M. Naughton	Conference with B. Choslovsky re: contract issue (.10).	.10
09/17/02	G. Plumb	Teleconference with Berkoff and Sobecki to discuss National Robinson matters (.5); review National Robinson documents (.6).	1.10
09/17/02	C. McManus	Reviewed letter and materials from Marlin Leasing re: equipment leases.	.80



Fed ID #36-2115356

National Steel Corporation  
 Invoice # 1314345

Page 3

09/19/02	M. Fenton	Review memo from S. Thomas regarding Fleet lease with Wheels or GE (.20); initial response to Thomas (.30); review response from Thomas regarding same (.10); receipt of proposal from GE and accompanying material (.70); review M. Naughton reply to Fleet issue (.10); discuss strategy with Naughton for responding to client issues on Fleet lease (.30).	1.70
09/24/02	S. Christenholz	Teleconference with Nancy Manno regarding lease rejections (0.2); conference with Naughton regarding motion to reject leases (0.2).	.40
09/30/02	M. Fenton	Review prior motion to extend time to assume/reject executory contracts (.20); revise motion so deadline can be extended until May 2003 (.60).	.80

Total Hours 16.90

Total Fees \$4,912.00

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

TIMEKEEPER	TITLE	HOURS	RATE	FEES
-----	-----	-----	-----	-----
G. Plumb	Partner	1.10	450.00	495.00
M. Berkoff	Partner	.30	395.00	118.50
M. Naughton	Partner	.10	385.00	38.50
M. Fenton	Of Counsel	2.50	365.00	912.50
C. McManus	Associate	5.80	265.00	1,537.00
S. Christenholz	Associate	2.60	255.00	663.00
W. Choslovsky	Associate	4.50	255.00	1,147.50
		=====		=====
TOTALS		16.90		4,912.00

Total Fees and Disbursements \$4,912.00

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

December 23, 2002  
Invoice # 1334711

Matter Number: 306073-000013

Matter Name: Executory Contracts/Personalty

For Legal Services Rendered Through November 30, 2002

For National Steel Corporation

			<u>Hours</u>
11/11/02	C. McManus	Reviewed emails from client and Naughton re: Marlin Leasing (.2); reviewed leases again (.3).	.50
11/12/02	C. McManus	Reviewed Marlin Leasing's motion to compel payments (.4).	.40
11/13/02	C. McManus	Two telephone conferences with client re: Marlin Leasing motion (.3); reviewed motion again (.2); wrote email to Berkoff and Naughton (.1).	.60
11/14/02	C. McManus	Conference with Berkoff re: Marlin Leasing motion (.1); telephone conference with client re: same (.2); reviewed additional materials from client re: account (.2).	.60
11/14/02	C. McManus	Telephone conference with Marlin Leasing attorney re: motion to compel post-petition payments.	.20
11/20/02	C. McManus	Telephone conference with creditor re: outstanding balance under contract (.3); reviewed materials re: same (.5).	.80
11/20/02	C. McManus	Reviewed Berkoff's memo re: Krivoshia.	.10

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National Steel Corporation  
Invoice # 1334711

Page 2

11/21/02 W. Choslovsky Call from Micky Chestovich, NSC's  
in-house counsel, and Annette  
Johnson, NSC's personnel manager,  
regarding rejecting Medstat  
executory contract. .50

Total Hours 3.70

Total Fees \$975.50

## 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>
C. McManus	Associate	3.20	265.00	848.00
W. Choslovsky	Associate	.50	255.00	127.50
		=====		=====
TOTALS		3.70		975.50

Total Fees and Disbursements \$975.50

Total Matter Current Balance \$975.50

# Attachment 12

# Piper Rudnick

Fed ID #36-2115356

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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

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Invoice # 1293357

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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

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## 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

# Piper Rudnick

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

September 24, 2002  
Invoice # 1303179

**Matter Number: 306073-000014**

**Matter Name: Financing**

For Legal Services Rendered Through August 31, 2002

For National Steel Corporation

			<u>Hours</u>
08/01/02	M. Naughton	Receipt, review of consents to AFCO premium financing (.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

TIMEKEEPER	TITLE	HOURS	RATE	FEES
-----	-----	-----	-----	-----
M. Naughton	Partner	.10	385.00	38.50
		=====		=====
TOTALS		.10		38.50

Total Fees and Disbursements \$38.50

Total Matter Current Balance \$38.50



# Attachment 13

# Piper Rudnick

Fed ID #36-2115356

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

October 25, 2002  
Invoice # 1314346

**Matter Number:** 306073-000015

**Matter Name:** Insurance

For Legal Services Rendered Through September 30, 2002

For National Steel Corporation

			<u>Hours</u>
09/05/02	W. Choslovsky	Calls to/from Jerry Crotty regarding insurance coverage.	.20
09/24/02	W. Choslovsky	Calls/e-mails from Jerry Crotty regarding NSC's insurance policies and NSC's self-insured retentions.	.50
Total Hours			.70
Total Fees			\$178.50

## 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>
-----	-----	-----	-----	-----
W. Choslovsky	Associate	.70	255.00	178.50
		=====		=====
TOTALS		.70		178.50

Total Fees and Disbursements \$178.50

Total Matter Current Balance \$178.50

# Piper Rudnick

Fed ID #36-2115356

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

December 23, 2002  
Invoice # 1334712

Matter Number: 306073-000015

Matter Name: Insurance

For Legal Services Rendered Through November 30, 2002

For National Steel Corporation

			<u>Hours</u>
11/04/02	W. Choslovsky	Compile National Steel Corporation insurance policy information for Mark Naughton; call Dave Crooks, National Steel Corporation's Marsh agent, regarding same.	.80
Total Hours			.80
Total Fees			\$204.00

## 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	.80	255.00	204.00
TOTALS		.80		204.00

Total Fees and Disbursements \$204.00

Total Matter Current Balance \$204.00

# Attachment 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

September 24, 2002  
Invoice # 1303180

**Matter Number:** 306073-000016

**Matter Name:** Labor Matters

For Legal Services Rendered Through August 31, 2002

For National Steel Corporation

			<u>Hours</u>
08/01/02	M. Berkoff	Review emails from Jan Bond (counsel for chemical workers) (.20); discuss our response with M. Naughton and T. Pohl (.10).	.30
08/02/02	W. Choslovsky	Follow-up on Mickey Chestovich's questions regarding white collar pension claims; research claims register to verify notice was sent.	.60
08/12/02	M. Berkoff	Telephone call from T. Angel, counsel for United Mineworker's Union, re: 8/13 court (.20).	.20
08/16/02	C. McManus	Brief conference with Loren re: PBGC claims.	.10
08/18/02	S. Loren	Review of PBGC claims.	1.00
08/20/02	S. Loren	Research related to PBGC filings.	2.00
08/21/02	S. Loren	Attention to PBGC issues.	1.00
08/26/02	M. Berkoff	Telephone call from S. Wolfe re: August 28, 2002 meeting and status (.20); prepare for meeting (.70).	.90
Total Hours			6.10
Total Fees			\$2,172.50



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National Steel Corporation  
 Invoice # 1303180

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. Berkoff	Partner	1.40	395.00	553.00
S. Loren	Partner	4.00	360.00	1,440.00
C. McManus	Associate	.10	265.00	26.50
W. Choslovsky	Associate	.60	255.00	153.00
		=====		=====
TOTALS		6.10		2,172.50

Total Fees and Disbursements \$2,172.50

Total Matter Current Balance \$2,172.50

# Piper Rudnick

Fed ID #36-2115356

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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

October 25, 2002  
Invoice # 1314347

Matter Number: 306073-000016

Matter Name: Labor Matters

For Legal Services Rendered Through September 30, 2002

For National Steel Corporation

			<u>Hours</u>
09/03/02	M. Berkoff	Office conference with S. Loren re: strategy (.30).	.30
	Total Hours		.30
	Total Fees		\$118.50

## 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
		=====		=====
TOTALS		.30		118.50

Total Fees and Disbursements \$118.50

Total Matter Current Balance \$118.50

# Piper Rudnick

Fed ID #36-2115356

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

December 23, 2002  
Invoice # 1334713

Matter Number: 306073-000016

Matter Name: Labor Matters

For Legal Services Rendered Through November 30, 2002

For National Steel Corporation

			<u>Hours</u>
11/08/02	M. Berkoff	Review articles on Bethlehem labor negotiations (0.3); exchange e-mails with T. Pohl regarding same (0.1); exchange e-mails with Jan Bond, counsel for the Chemical Workers Union (0.2).	.60
Total Hours			.60
Total Fees			\$237.00

## 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	.60	395.00	237.00
TOTALS		.60		237.00

Total Fees and Disbursements \$237.00

Total Matter Current Balance \$237.00



# Attachment 15

# Piper Rudnick

Fed ID #36-2115356

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

September 24, 2002  
Invoice # 1303181

**Matter Number:** 306073-000017

**Matter Name:** Leases (Real Property)

For Legal Services Rendered Through August 31, 2002

For National Steel Corporation

			<u>Hours</u>
08/14/02	D. Neff	Meeting with M. Naughton re leases to review (50); review memos re leases (.50).	1.00
08/15/02	D. Neff	Meeting with M. Berkoff re: contracts to reject.	.20
08/19/02	D. Neff	Review documents regarding leases to reject.	1.50
08/22/02	M. Naughton	Review e-mail from J. Moran re: copies of leases, and forward same to D. Neff (.10); T/C with M. McCrane, D. Neff re:same (.10); brief review list of leases/other contracts (.20).	.40
08/22/02	D. Allswang	Bill re: tenant's broker; followup w/Micky	.30
08/23/02	W. Choslovsky	Calls an e-mails to/from Mickey Chestovich regarding drafting Property Broker Leasing Agreement (Rolling Meadows lease).	.60
08/26/02	D. Allswang	Conf. call w/Mickey re: TRK brokers	.30
08/27/02	D. Allswang	Conf. call w/Mickey; send proposed changes to Mickey	.50
	Total Hours		4.80
	Total Fees		\$1,703.50

# Piper Rudnick

203 North LaSalle Street, Suite 1800  
Chicago, Illinois 60601-1293  
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Fed ID #36-2115356

National Steel Corporation  
Invoice # 1303181

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>
D. Neff	Partner	2.70	395.00	1,066.50
M. Naughton	Partner	.40	385.00	154.00
D. Allswang	Associate	1.10	300.00	330.00
W. Choslovsky	Associate	.60	255.00	153.00
		=====		=====
TOTALS		4.80		1,703.50

Total Fees and Disbursements \$1,703.50

Total Matter Current Balance \$1,703.50

# Piper Rudnick

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Fed ID #36-2115356

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

October 25, 2002  
Invoice # 1314348

**Matter Number:** 306073-000017

**Matter Name:** Leases (Real Property)

For Legal Services Rendered Through September 30, 2002

For National Steel Corporation

			<u>Hours</u>
09/04/02	C. McManus	Reviewed correspondence from CSX re: leases and reviewed orders re: rejections and extensions.	.50
09/05/02	C. McManus	Telephone conference with lessor re: leases and extension of time to assume/reject.	.30
09/10/02	D. Neff	Meetings with S. Christenholz regarding motions to reject leases and contracts.	.20
	Total Hours		1.00
	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>FEES</u>
D. Neff	Partner	.20	395.00	79.00
C. McManus	Associate	.80	265.00	212.00
		=====		=====
TOTALS		1.00		291.00

Total Fees and Disbursements \$291.00

Total Matter Current Balance \$291.00

# Piper Rudnick

Fed ID #36-2115356

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

December 23, 2002  
Invoice # 1334714

**Matter Number:** 306073-000017

**Matter Name:** Leases (Real Property)

For Legal Services Rendered Through November 30, 2002

For National Steel Corporation

			<u>Hours</u>
11/18/02	W. Choslovsky	E-mails to and from Micky Chestwich regarding NSC's Chicago sales office lease.	.40
11/27/02	W. Choslovsky	Research, draft, edit and file National Steel Corporation's Motion for Authorization to Enter into Amendment of Rolling Meadows lease (3.00); numerous calls/e-mails to/from Mickey Chestovich, National Steel Corporation's in-house counsel, regarding same (.50); read and summarize proposed lease amendment (.80); discuss same with Mark Berkoff (.10).	4.40
11/27/02	M. Berkoff	Office conference with B. Choslovsky re: Amendment to Rolling Meadows Lease (.20); review and edit draft motion and order (.30); discuss edits with B. Choslovsky (.10).	.60
	Total Hours		5.40
	Total Fees		\$1,461.00

## 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>
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# Piper Rudnick

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Fed ID #36-2115356

National Steel Corporation  
Invoice # 1334714

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M. Berkoff	Partner	.60	395.00	237.00
W. Choslovsky	Associate	4.80	255.00	1,224.00
		=====		=====
TOTALS		5.40		1,461.00

Total Fees and Disbursements \$1,461.00

Total Matter Current Balance \$1,461.00

# Attachment 16

# Piper Rudnick

Fed ID #36-2115356

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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



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Fed ID #36-2115356

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>FEES</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

# Piper Rudnick

Fed ID #36-2115356

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

September 24, 2002  
Invoice # 1303182

**Matter Number:** 306073-000018

**Matter Name:** Litigation (General)

For Legal Services Rendered Through August 31, 2002

For National Steel Corporation

			<u>Hours</u>
08/16/02	W. Choslovsky	Edit (NSC Senior Counsel) Mickey Chestovich's draft affidavit in Oberhaus State Court litigation (Ohio); calls to/from Mr. Chestovich regarding same.	.80
08/19/02	W. Choslovsky	Edit Micky Chestovich's affidavit for Oberhaus' state court case in Ohio.	.70
	Total Hours		1.50
	Total Fees		\$382.50

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

TIMEKEEPER	TITLE	HOURS	RATE	FEEES
-----	-----	-----	-----	-----
W. Choslovsky	Associate	1.50	255.00	382.50
		=====		=====
TOTALS		1.50		382.50

Total Fees and Disbursements \$382.50

Total Matter Current Balance \$382.50

# Piper Rudnick

Fed ID #36-2115356

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

December 23, 2002  
Invoice # 1334715

**Matter Number:** 306073-000018

**Matter Name:** Litigation (General)

For Legal Services Rendered Through November 30, 2002

For National Steel Corporation

			<u>Hours</u>
11/05/02	W. Choslovsky	E-mails to/from Mickey Chestovich, National Steel Corporation's in-house counsel, regarding Longfellow personal injury case in Michigan and application of automatic stay.	.40
11/11/02	W. Choslovsky	Call from Greg Leipshutz, Totzkay's PI lawyer in Michigan, regarding dismissal; e-mail to John Francheschi, National Steel Corporation's in-house lawyer, regarding same.	.30
11/15/02	M. Naughton	Review correspondence, e-mails related to Damphousse litigation (.10).	.10
11/18/02	W. Choslovsky	E-mails and calls to and from John Francheschi, NSC's in-house counsel, regarding MI discovery request to inspect plant (.30); read and summarize discovery inspection request (.30).	.60
11/19/02	M. Naughton	Review, respond to e-mail from W. Choslovsky re: Inoue litigation and conference with W. Choslovsky re: same (.20).	.20
	Total Hours		1.60
	Total Fees		\$447.00

# Piper Rudnick

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Fed ID #36-2115356

National Steel Corporation  
Invoice # 1334715

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>
M. Naughton	Partner	.30	385.00	115.50
W. Choslovsky	Associate	1.30	255.00	331.50
		=====		=====
TOTALS		1.60		447.00

Total Fees and Disbursements \$447.00

Total Matter Current Balance \$447.00

**Attachment 17**

# Piper Rudnick

Fed ID #36-2115356

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

October 25, 2002  
Invoice # 1314349

**Matter Number:** 306073-000025

**Matter Name:** Reorganization Plan

For Legal Services Rendered Through September 30, 2002

For National Steel Corporation

			<u>Hours</u>
09/04/02	M. Berkoff	Prepare for meeting with Committees (.70); attend meeting to discuss Debtors' business plan with Committees' professionals (3.40).	4.10
09/05/02	M. Berkoff	Meeting at Skadden with major case constituents and clients to discuss restructuring alternatives (6.20).	6.20
09/30/02	C. McManus	Research re exclusivity extensions in other steel bankruptcies.	.60
Total Hours			10.90
Total Fees			\$4,227.50

## 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	10.30	395.00	4,068.50
C. McManus	Associate	.60	265.00	159.00
TOTALS		10.90		4,227.50

Total Fees and Disbursements \$4,227.50

Total Matter Current Balance \$4,227.50

# Attachment 18

# Piper Rudnick

Fed ID #36-2115356

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Chicago, Illinois 60601-1293  
www.piperrudnick.com  
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National Steel Corporation  
Attn: Ron Werhnyak  
4100 Edison Lakes Parkway  
Mishawaka, IN 46545

September 24, 2002  
Invoice # 1303183

**Matter Number: 306073-000026**

**Matter Name: Reports and Schedules**

For Legal Services Rendered Through August 31, 2002

For National Steel Corporation

			<u>Hours</u>
08/26/02	M. Berkoff	Review June Operating Report.	.30
	Total Hours		.30
	Total Fees		\$118.50

## 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	.30	395.00	118.50
		=====		=====
TOTALS		.30		118.50

Total Fees and Disbursements \$118.50

Total Matter Current Balance \$118.50



# Piper Rudnick

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Fed ID #36-2115356

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

December 23, 2002  
Invoice # 1334716

**Matter Number:** 306073-000026

**Matter Name:** Reports and Schedules

For Legal Services Rendered Through November 30, 2002

For National Steel Corporation

			<u>Hours</u>
11/07/02	M. Berkoff	Teleconferences with Glen Pearson regarding amended September Operating Report (0.2); telephone conference with Judge Squires' Clerk, Susan Pistorius, regarding amended September Operating Report (0.1); office conference with N. Taylor regarding same (0.1).	.40
11/08/02	M. Berkoff	Prepare correspondence to Judge Squires' Clerk, Susan Pistorius, enclosing amended September 2002 Operating Report (0.3); discuss same with NHT (0.1) and C. Springer (0.1).	.50
11/27/02	M. Berkoff	Exchange e-mails with Glenn Pearson re: October operating results (.30).	.30
	Total Hours		1.20
	Total Fees		\$474.00

## 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	1.20	395.00	474.00
	TOTALS	1.20		474.00

# Attachment 19

# Piper Rudnick

Fed ID #36-2115356

203 North LaSalle Street, Suite 1800  
Chicago, Illinois 60601-1293  
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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

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Fed ID #36-2115356

National Steel Corporation  
Invoice # 1293360

Page 2

07/29/02 N. Taylor Begin to prepare documents for 2.00  
quarterly fee application (1.50);  
print charts from four monthly  
submissions (.50); obtain docket  
numbers for all fee applications  
filed (.50).

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

TIMEKEEPER	TITLE	HOURS	RATE	FEEs
-----	-----	-----	-----	-----
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 \$3,114.50

# Piper Rudnick

Fed ID #36-2115356

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

September 24, 2002  
Invoice # 1303184

**Matter Number:** 306073-000027

**Matter Name:** Retention / Fee Matters (Piper Rudnick)

For Legal Services Rendered Through August 31, 2002

For National Steel Corporation

			<u>Hours</u>
08/06/02	M. Berkoff	Office conference with N. Taylor re: First Interim Fee Applications for all professionals; discuss procedures (.30); review and edit email (.20).	.50
08/06/02	N. Taylor	Draft shell quarterly fee application (1.80); coordinate preparation of biographies (.20).	2.00
08/14/02	M. Naughton	Work on Interim Fee Application (1.00).	1.00
08/15/02	M. Naughton	Work on First Interim Fee Application (2.80).	2.80
08/16/02	M. Naughton	Work on, including review of monthly statements to determine tasks performed and drafting narrative, interim fee application (2.60).	2.60
08/19/02	M. Naughton	Work on Piper fee application (1.40).	1.40
08/19/02	N. Taylor	Begin to prepare fifth monthly fee submission (.60).	.60
08/20/02	M. Naughton	Work on interim fee application (.30).	.30

# Piper Rudnick

203 North LaSalle Street, Suite 1800  
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Fed ID #36-2115356

National Steel Corporation  
Invoice # 1303184

Page 2

08/20/02	N. Taylor	Conference with accounting regarding revisions to prebill (.20).	.20
08/21/02	M. Naughton	Work on fee application (.50).	.50
08/21/02	N. Taylor	Review and gather information from prior fee applications for interim fee application (.30).	.30
08/22/02	M. Naughton	Work on interim fee application (.60).	.60
08/22/02	N. Taylor	Review and revise pro forma (2.00); draft monthly fee submission and exhibits thereto (3.70); calls to and from MAB regarding fee application (.20); call to SJC regarding fee submissions (.20).	6.10
08/23/02	M. Berkoff	Review and edit Piper Rudnick's Fifth Monthly Statement.	.40
08/23/02	M. Naughton	Review e-mail from N. Taylor re: quarterly fee application (.10).	.10
08/25/02	N. Taylor	Begin calculations for interim fee application (5.50); draft summary sheet and coversheet (1.00); revise bios (.30); revise interim fee application (1.20).	8.00
08/26/02	M. Berkoff	Review, edit, finalize, file and serve PR's Fifth Monthly Fee Statement.	.60
08/26/02	M. Naughton	Work on Interim Fee Application (1.00).	1.00
08/26/02	N. Taylor	Calls to and from C. Greer regarding filing of monthly fee submissions (.80); calls and emails to and from MAB regarding fee submissions (.50); call to	7.80

# Piper Rudnick

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National Steel Corporation  
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Charles Philp (.20); revise fee application (2.50); email to Werhnyak enclosing professionals fee applications (.20); calculations per category for timekeepers (3.60).

08/27/02	T. Paxton	Shepardize cases, review recent case law for appropriate legal standard for fee application.	3.70
08/27/02	M. Naughton	Work on (draft, revise, proofread) Interim Fee Application (5.40).	5.40
08/27/02	L. Laughlin	Review, organize and prepare exhibits for filing of first interim fee application.	2.60
08/28/02	T. Paxton	Research case law for fee applications, and modify motion to reflect similar case rulings	3.00
08/28/02	M. Naughton	Work on, draft and revise Interim Fee Application, including briefly updating research for same (3.00).	3.00
08/28/02	N. Taylor	Call to and from MPN regarding fee applications (.30); conference with C. Greer regarding fee applications (.30); email to professionals regarding hearing date (.30); email regarding case calendar (.20); chart of expenses for interim fee application (2.80).	3.90
08/29/02	M. Naughton	Work on interim fee application (1.30).	1.30
08/30/02	M. Naughton	Work on, revise, finalize, file and coordinate service of PR fee application (1.30); revise, finalize, file and coordinate service of Notice of Fee Applications (.80); revise draft	2.30

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order on fee application (.20).

08/30/02 L. Laughlin Work on first interim fee application and notice of hearing on fee application (1.60). 1.60

Total Hours 63.60

Total Fees \$16,113.50

## 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	1.50	395.00	592.50
M. Naughton	Partner	22.30	385.00	8,585.50
T. Paxton	Associate	6.70	220.00	1,474.00
L. Laughlin	Paralegal	4.20	165.00	693.00
N. Taylor	Paralegal	28.90	165.00	4,768.50
		=====		=====
TOTALS		63.60		16,113.50

Total Fees and Disbursements \$16,113.50

Total Matter Current Balance \$16,113.50



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

October 25, 2002  
Invoice # 1314350

**Matter Number: 306073-000027**

**Matter Name: Retention / Fee Matters (Piper Rudnick)**

For Legal Services Rendered Through September 30, 2002

For National Steel Corporation

			<u>Hours</u>
09/12/02	M. Berkoff	Prepare draft order.	.40
09/15/02	M. Berkoff	Peruse Fee Application in preparation for September 17, 2002 hearing.	1.40
09/17/02	M. Berkoff	Telephone call from Judge Squires' Clerk, Susan, re: problems with PR's Order (.20); office conferences with N. Taylor re: same (.20); draft new Order and correspondence. (.30).	.70
09/19/02	M. Berkoff	Begin work on August monthly statement.	.70
09/23/02	M. Berkoff	Review and edit August pre-bills for Piper Rudnick's sixth monthly submission.	2.70
09/24/02	N. Taylor	Review and revise pro forma (1.20); draft monthly fee submission and exhibits (1.60); draft notice of filing (.40).	3.20
09/25/02	M. Berkoff	Review final drafts of Piper Rudnick's Sixth Monthly Fee Statement and Notice (.40); office conferences with N. Taylor re: same (.30).	.70

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National Steel Corporation  
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09/25/02	N. Taylor	Revise notice of filing of fee applications (1.00); revise fee application (.30); update chart of fee applications (.40); coordinate filing and service of monthly fee applications (.60).	2.30
Total Hours			12.10
Total Fees			\$3,514.50

## 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	6.60	395.00	2,607.00
N. Taylor	Paralegal	5.50	165.00	907.50
TOTALS		12.10		3,514.50

Total Fees and Disbursements \$3,514.50

Total Matter Current Balance \$3,514.50

# Piper Rudnick

Fed ID #36-2115356

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

December 23, 2002  
Invoice # 1334717

**Matter Number:** 306073-000027

**Matter Name:** Retention / Fee Matters (Piper Rudnick)

For Legal Services Rendered Through November 30, 2002

For National Steel Corporation

			<u>Hours</u>
11/20/02	N. Taylor	Draft shell for fee application and exhibits	.50
11/21/02	M. Berkoff	Review and edit October prebills.	2.10
11/22/02	M. Berkoff	Finish review and edits to October pre-bills (1.30); office conferences with N. Taylor re: same (.30).	1.60
11/22/02	N. Taylor	Coordinate changes to proforma (.1); conference with Mark Berkoff re: same(.1)	.20
11/23/02	N. Taylor	Review revisions to proforma (.7); Draft fee application and exhibits thereto (2.1); revise notice (.2)	3.00
11/25/02	N. Taylor	Brief conference with Mark Berkoff (.1); review, revise and assemble October monthly fee submission (.5)	.60
	Total Hours		8.00
	Total Fees		\$2,171.00

## 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	3.70	395.00	1,461.50

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N. Taylor	Paralegal	4.30	165.00	709.50
		=====		=====
TOTALS		8.00		2,171.00

Total Fees and Disbursements \$2,171.00

Total Matter Current Balance \$2,171.00