

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

FILED APR 28 2003

In re:) Case No. 02-08699
) (Jointly Administered)
NATIONAL STEEL CORPORATION,) Chapter 11
et al.,) Honorable John H. Squires
)
Debtors.) Hearing Date: Tuesday,
) May 13, 2003 at 8:30 a.m.
) Objection Deadline: Wednesday,
) May 6, 2003 at 5:00 p.m.

**THIRD QUARTERLY 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 DECEMBER 1, 2002 THROUGH AND INCLUDING MARCH 31, 2003**

Name of Applicant: Piper Rudnick
Authorized to Provide Debtors and Debtors-in-Possession
Professional Services to:
Date of Retention: April 2, 2002, effective as of March 6, 2002
Period for which compensation and reimbursement is sought: December 1, 2002 through March 31, 2003
Amount of fees sought as actual, reasonable and necessary: \$776,514.00
Amount of expenses sought as actual, reasonable and necessary: \$28,042.63
This is a(n): interim final application

FILED
UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
APR 25 2003
KENNETH S. DARDNER, CLERK
PS REP. - PS

2762

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
8/30/02 ¹	3/6/02-7/31/02	\$970,404.00	\$50,385.61	\$970,404.00	\$49,431.27
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
12/24/03 ²	8/1/02-11/30/02	\$696,373.00	\$44,671.03	\$696,373.00	\$44,288.54
1/27/03	12/1/02-12/31/02	\$167,066.00	\$6,847.90	\$150,359.40	\$6,847.90
2/25/03	1/1/03-1/31/03	\$187,645.50	\$6,646.14	\$168,880.95	\$6,646.14
3/25/03	2/1/03-2/28/03	\$156,188.50	\$8,841.72	\$140,569.65	\$8,841.72

The aggregate amount of fees and expenses paid to the Applicant to date for services rendered and expenses incurred herein is: \$ 2,242,642.57

Date: April 25, 2003

By: _____

Mark A. Berkoff
Mark A. Berkoff, Partner

¹ / This represents the First Interim Application Request, which included time from March 6, 2002 through July 31, 2002.

² / This represents the Second Interim Application Request, which included time from August 1, 2002 through November 30, 2002.

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NATIONAL STEEL CORPORATION,)	Chapter 11
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)	at 8:30 a.m.
)	Objection Date: Wednesday,
)	May 6, 2003 at 5:00 p.m. C.D.T.

SUMMARY SHEET

Fees Previously Requested: \$1,666,777.00
Fees Previously Awarded: \$1,666,777.00

NAME OF APPLICANT:

Piper Rudnick

Expenses Previously Requested: \$95,056.64
Expenses Previously Awarded: \$93,719.81

ROLE IN THE CASE:

Counsel to the Debtors and Debtors in Possession

CURRENT APPLICATION

Fees Requested: \$776,514.00

Expenses Requested: \$28,042.63

NAMES OF PROFESSIONALS/ PARAPROFESSIONALS	YEAR ADMITTED TO PRACTICE	HOURS BILLED CURRENT APPLICATION	2002/2003 RATES	TOTAL FOR APPLICATION
<u>PARTNERS</u>				
Mark A. Berkoff	1987	274.60	395.00 - 475.00	\$124,555.00
Bruce J. Wein	1969	1.00	615.00	\$615.00
David N. Missner	1966	8.00	525.00	\$4,200.00
Michael B. Fischer	1972	54.50	450.00 - 500.00	\$25,435.00
George T. Plumb	1977	67.10	450.00 - 475.00	\$31,302.50

Mark P. Naughton	1987	201.40	385.00 - 450.00	\$85,150.50
Janice L. Duban	1991	106.20	335.00 - 400.00	\$40,952.50
Mark R. Williams	1992	80.20	400.00	\$32,080.00
Marc I. Fenton (Of Counsel)	1981	50.10	365.00 - 390.00	\$19,121.50
Alison N. Zirn	1987	26.80	375.00	\$9,960.00
<u>ASSOCIATES</u>				
Mary Kay Gara Dreyfus	1995	138.10	360.00	\$49,716.00
David E. Singer	1996	11.20	350.00	\$3,920.00
Colleen E. McManus	1997	44.70	265.00 - 325.00	\$13,219.50
William Choslovsky	1994	371.10	255.00 - 325.00	\$116,127.50
Steven J. Christenholz	1994	224.90	255.00 - 325.00	\$70,964.50
Vicki J. Baue	1997	0.50	315.00	\$157.50
Deborah M. Gutfeld	2000	79.10	205.00 - 260.00	\$19,064.50
Howard Piggee III	2000	7.10	250.00	\$1,775.00
Tracy H. Michael	2001	77.20	235.00	\$18,142.00
Tirrell J. Paxton	2001	102.80	220.00 - 235.00	\$23,514.50
Brian A. Audette	2002	66.60	190.00 - 225.00	\$13,809.00
<u>PARAPROFESSIONALS</u>				
Linda Moran		74.80	165.00 - 175.00	\$13,066.00
Laura Laughlin Packer		20.50	165.00 - 175.00	\$3,587.50
Nina H. Taylor		304.50	165.00 - 175.00	\$52,518.50
Julie Pabarja		0.50	120.00 - 130.00	\$63.00

Kefira Philippe	0.40	120.00 – 130.00	\$50.00
Scott Onak	1.70	80.00	\$136.00
Amy E. Derby	<u>47.30</u>	70.00	<u>\$3,311.00</u>
<u>TOTAL</u>	<u>2,442.90</u>		<u>\$776,514.00</u>

TOTAL BLENDED HOURLY RATE: \$317.87
(Including Paraprofessionals)

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**THIRD QUARTERLY INTERIM FEE APPLICATION OF PIPER RUDNICK FOR
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PERIOD FROM DECEMBER 1, 2002 THROUGH AND INCLUDING MARCH 31, 2003**

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 Third Quarterly 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 December 1, 2002 Through March 31, 2003 (the "Application Period") and respectfully requests that this Court enter an order awarding PR interim compensation of **\$776,514.00** for professional services rendered to the Debtors during the Application Period and also award PR an additional **\$28,042.63** for ordinary and necessary expenses incurred during the Application Period. In support of the foregoing requests, Applicant states as follows:

I. COMMENCEMENT OF CASE; JURISDICTION

1. On March 6, 2002 (the "Petition Date"), the Debtors each filed voluntary petitions in this Court for reorganization relief under chapter 11 of 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 & Wolfe¹ 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

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

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 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 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.

8. 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.

9. On December 24, 2002, PR filed the 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, seeking allowance of fees in the amount of \$696,373.00 and reimbursement of expenses in the amount of \$44,671.03.

10. On January 21, 2003, this Court entered an Order Allowing Compensation to Piper Rudnick as Counsel for the Debtors and Granting Other Relief in the amounts of \$696,373.00 in fees and \$44,288.54 in expenses. Subsequently, the Debtors paid the difference between the amounts allowed in the January 21, 2003 Order and the amounts previously authorized and paid pursuant to the Administrative Order.

11. On January 27, 2003, PR filed and served the Ninth Monthly Statement of Piper Rudnick as Counsel to the Debtors for the Period from December 1, 2002 through December 31, 2002, seeking reimbursement of fees in the amount of \$167,066.00 and reimbursement of expenses in the amount of \$6,847.90. 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.

12. On February 25, 2003, PR filed and served the Tenth Monthly Statement of Piper Rudnick as Counsel to the Debtors for the Period from January 1, 2003 through January 31, 2003, seeking reimbursement of fees in the amount of \$187,645.50 and reimbursement of expenses in the amount of \$6,646.14. 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.

13. On March 25, 2003, PR filed and served the Eleventh Monthly Statement of Piper Rudnick as Counsel to the Debtors for the Period from February 1, 2003 through February 28, 2003, seeking reimbursement of fees in the amount of \$156,188.50 and reimbursement of expenses in the amount of \$8,841.72. 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.

14. This is PR's third quarterly interim fee application.²

III. NOTICE; CASE STATUS

15. 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 *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.

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

17. To the best of PR's knowledge, 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

18. PR has served as counsel to the Debtors at all times during these cases and 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.

² Because the requested fees and expenses for March, 2003 are included in this Application, PR did not file a monthly request for March 2003.

19. In the normal and ordinary course of its business, PR revises its regular hourly rates on January 1st of each year. These regular rate revisions (as applied to the Debtors) were approved by the General Counsel of the Debtors and are reflected in this statement. The revised (increased) hourly rates are reflected in the Summary Sheet, Time Entries and Biographies.

A. Asset Dispositions – 003 (Total Hours: 223.30, Total Fees: \$99,170.00)

During the Application Period, PR attorneys worked on several asset dispositions. These included several asset dispositions that come within the authority granted in the Order under 11 U.S.C. §§ 363 and 105 Approving Procedures to Sell Certain Assets Free and clear of Liens, Claim and Encumbrances Without Further Court Approval where the sale price is less than \$3 million. Included among these transactions, PR attorneys handled the disposition of an approximately \$5,400,000 trade claim against Metals USA, a debtor in another chapter 11 case, to Citadel for approximately \$1,570,000.

PR attorneys also handled the sale of the Debtors' membership interests in National Robinson, L.L.C. to Robinson Steel Co., Inc. for approximately \$3,470,000 and the accompanying termination of related agreements, including a Supply Agreement under which the Debtors had substantial losses. PR attorneys negotiated and assisted in the drafting of the Purchase Agreement and other documents, and then drafted and presented a motion to approve the transactions. After obtaining court approval, PR attorneys proceeded to close the transactions. As a result of this closing, and the attendant resolution of open accounts receivable issues, National Steel realized over \$6 million.

PR attorneys also worked on the sale of approximately 56 acres in Portage, Indiana to the Indiana Port Commission for approximately \$4,500,000, which this Court approved. This sale closed during the Application period. PR attorneys have also conferred on numerous other

potential dispositions and responded to many questions and creditor inquiries as to National Steel's rights with respect to potential asset dispositions.

PR attorneys also responded to follow-up inquiries relating to the Debtors' sale of its interests in DNN/Dofasco and dealt with issues concerning VP Buildings.

PR attorneys have also devoted substantial time assisting with discussions for the potential sale of the vast majority of Debtors' assets as a going concern. These services have included reviewing documents, helping to draft documents in relation to such potential sale, responding to inquiries from the U.S. Department of Justice concerning Hart-Scott-Rodino issues and other related work. Specifically, during the Application Period, PR attorneys participated in negotiations with both US Steel and AK Steel relating to the sale of substantially all of the Debtors' assets and in many discussions with the Debtors' major creditor constituencies regarding the potential transactions.

In connection with the foregoing, PR attorneys expended 223.30 hours for which PR seeks compensation of \$99,170.00. 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>
Mark A. Berkoff	69.20	\$30,822.00
David N. Missner	3.70	\$1,942.50
Michael B. Fischer	54.50	\$25,435.00
George T. Plumb	58.80	\$27,360.00
Mark P. Naughton	14.90	\$6,620.50
Marc I. Fenton	1.00	\$390.00
Colleen E. McManus	3.90	\$1,129.50
Steven Christenholz	7.60	\$2,323.00
William Choslovsky	9.20	\$2,990.00
Vicki J. Baue	<u>0.50</u>	<u>\$157.50</u>
Total Time	<u>223.30</u>	<u>\$99,170.00</u>

B. Automatic Stay (Relief Actions) – 004 (Total Hours: 20.30, Total Fees: \$6,068.50)

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 worked with the Debtors to devise a procedure for liquidating personal injury claims through direct negotiation, alternative dispute resolution or otherwise. PR attorneys drafted a motion to approve such procedures and responded to parties that had objected to such procedures. In December, PR attorneys were successful in obtaining the approval of a procedure for liquidating personal injury claims. In January, pursuant to those procedures, PR attorneys supervised the delivery of questionnaires to over 550 claimants and fielded inquiries from numerous such claimants. Then, PR attorneys oversaw the receipt and analysis of the approximately 398 responses received in February, and replied to those responses in March. PR's services in this regard continue.

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

In connection with the foregoing, PR attorneys expended 20.30 hours in this category for which PR seeks compensation of \$6,068.50. PR attorneys have also logged time relating to these personal injury claim resolution procedures under category E below entitled "Claims

Administration and Objections". 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>
Mark P. Naughton	0.40	\$154.00
William Choslovsky	<u>19.90</u>	<u>\$5,914.50</u>
Total Time	<u>20.30</u>	<u>\$6,068.50</u>

C. Business Operations – 005: (Total Hours: 54.10, Total Fees: \$19,247.00)

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 creditors and parties in interest and addressed issues that arise while operating under Chapter 11.

PR attorneys also addressed numerous set off questions and demands. 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. 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 54.10 hours for which PR seeks compensation of \$19,247.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-3." A general breakdown is as follows:

<u>Name</u>	<u>Hours</u>	<u>Value</u>
Mark A. Berkoff	10.40	\$4,604.00
George T. Plumb	0.30	\$142.50
Mark P. Naughton	24.60	\$10,504.50
Colleen E. McManus	3.00	\$861.00
William Choslovsky	1.40	\$399.00
Brian A. Audette	<u>14.40</u>	<u>\$2,736.00</u>
Total Time	<u>54.10</u>	<u>\$19,247.00</u>

D. Case Administration – 006: (Total Hours: 389.40, Total Fees: \$115,699.50)

This category includes, among other things, 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 December, January, February and March, and several specifically set hearings on matters such as the sale of assets to US Steel or AK Steel. 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 (often more than twenty) discrete matters set for that hearing. This category also includes the preparation of Motions to be heard at the Omnibus hearings and attendance at meetings between PR attorneys and National Steel's management related to such court appearances, including preparing witnesses for the hearings where necessary.

This category also includes time spent preparing for, and attending, several meetings of the Debtors' board of directors that took place during the Application Period.

PR attorneys also billed time in this category for the resolution of mechanic's lien issues, the preparation of Debtors' Motion to Extend its Exclusive Periods, working with Debtors'

Special Counsel, Skadden Arps, in responding to DOJ inquiries and meeting with the Office of the U.S. Trustee to discuss the propriety of filing a Motion to Appoint a Retiree's Committee.

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 389.40 hours for which PR seeks compensation of \$115,699.50. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-4." A general breakdown is as follows:

<u>Name</u>	<u>Hours</u>	<u>Value</u>
Mark A. Berkoff	69.10	\$30,870.50
David N. Missner	1.80	\$945.00
George T. Plumb	0.30	\$142.50
Mark P. Naughton	75.50	\$32,350.00
Colleen E. McManus	19.00	\$5,311.00
Steven Christenholz	12.70	\$4,015.50
William Choslovsky	18.40	\$5,623.00
Tirrell J. Paxton	69.20	\$15,765.50
Nina H. Taylor	117.50	\$20,253.50
Kefira Fisher Philippe	0.20	\$24.00
Amy E. Derby	5.70	\$399.00
Total Time	<u>389.40</u>	<u>\$115,699.50</u>

E. Claims Administration and Objections – 007: (Total Hours: 566.70, Total Fees: \$153,845.50)

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. Specifically, PR attorneys fully briefed a response to Sumitomo's Motion to Allow Late-Filed Claim.

As noted in Category B above, PR attorneys expended significant time working 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, responding to hundreds of Questionnaires and addressing comments from personal injury claimants, insurers and other interested parties.

PR attorneys also devoted significant time to analyzing various real and personal property tax claims, including researching and analyzing applicable law in five (5) states and numerous localities within those states. PR attorneys then used this legal analysis to attempt to classify these numerous tax claims for plan purposes, claim resolution/objection purposes and to assist Debtors' various secured creditors in analyzing the extent and priority of their liens and claims.

Finally, PR attorneys met with Debtors' Claims Agent, Logan & Co., and began the process of analyzing over 5000 proofs of claim filed against these estates. PR attorneys also prepared, filed and served two (2) Omnibus Claims Objections.

In connection with the foregoing, PR attorneys expended 566.70 hours for which PR seeks compensation of \$153,845.50. 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>
Mark A. Berkoff	21.50	\$9,756.50
George T. Plumb	0.60	\$285.00
Mark P. Naughton	27.10	\$11,187.50
Janice L. Duban	23.90	\$9,560.00
Alison N. Zirn	22.90	\$8,497.50
Colleen E. McManus	11.10	\$3,607.50
Steven Christenholz	20.50	\$6,662.50
William Choslovsky	180.80	\$56,345.00
Deborah M. Gutfeld	24.10	\$6,266.00
Howard Piggee III	7.10	\$1,775.00
Tracy H. Michael	77.20	\$18,142.00
Laura Laughlin Packer	20.50	\$3,587.50
Nina H. Taylor	86.50	\$15,137.50
Julie Pabarja	0.30	\$39.00
Kefira Fisher Philippe	0.10	\$13.00

<u>Name</u>	<u>Hours</u>	<u>Value</u>
Scott Onak	0.90	\$72.00
Amy E. Derby	41.60	\$2,912.00
Total Time	566.70	\$153,845.50

F. Consignment/Reclamation/Trust Fund Claims -- 008:

(Total Hours: 86.60, Total Fees: \$32,293.00)

During the Application Period, PR attorneys have compiled, reviewed and analyzed numerous reclamation claims in the aggregate amount of approximately \$5,500,000. PR attorneys have conferred with Debtors' senior management regarding the treatment of such claims, and have responded to inquiries from numerous reclamation claimants. In addition, PR attorneys have finalized the reclamation claim analysis and determined those reclamation demands that Debtors intend to dispute.

In connection with the foregoing, PR attorneys expended 86.60 hours for which PR seeks compensation of \$32,293.00. 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>
Mark A. Berkoff	0.20	\$95.00
David N. Missner	0.60	\$315.00
Mark P. Naughton	0.30	\$128.50
Janice L. Duban	80.40	\$30,632.50
Tirrell J. Paxton	5.10	\$1,122.00
Total Time	86.60	\$32,293.00

G. Creditor Meetings/Committees -- 009: (Total Hours: 4.90; Total Fees: \$1,990.50)

During the Application Period, PR attorneys have had several meetings and conferences with counsel for the Committee and for other creditors. In connection with the foregoing, PR attorneys expended 4.90 hours for which PR seeks compensation of \$1,990.50. 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 P. Naughton	<u>4.90</u>	<u>\$1,990.50</u>
Total Time	<u>4.90</u>	<u>\$1,990.50</u>

H. Disclosure Statement – 010: (Total Hours: 40.60, Total Fees: \$13,695.00)

During the Application Period, PR attorneys devoted considerable time to formulating and drafting a "stand alone" Plan of Reorganization and accompanying Disclosure Statement.

Although the majority of PR attorney time associated with the preparation of a "stand-alone" plan of reorganization is included in category "P" below, in connection with the foregoing, as to the Disclosure Statement, PR attorneys expended 40.60 hours for which PR seeks compensation of \$13,695.00. 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	4.00	\$1,800.00
William Choslovsky	<u>36.60</u>	<u>\$11,895.00</u>
Total Time	<u>40.60</u>	<u>\$13,695.00</u>

I. Employee Matters – 011: (Total Hours: 7.70, Total Fees: \$2,508.50)

PR attorneys fielded phone calls and responded to inquiries from retirees, creditors and certain of Debtors' current employees relating to employee benefits, severance issues and related matters.

In connection with the foregoing, PR attorneys expended 7.70 hours for which PR seeks compensation of \$2,508.50. 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	<u>7.60</u>	<u>\$2,470.00</u>
Total Time	<u>7.70</u>	<u>\$2,508.50</u>

J. Environmental Matters – 012: (Total Hours: 1.30, Total Fees: \$584.50)

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. In connection with the foregoing, PR attorneys expended 1.30 hours for which PR seeks compensation of \$584.50. 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	1.00	\$475.00
Marc I. Fenton	<u>0.30</u>	<u>\$109.50</u>
Total Time	<u>1.30</u>	<u>\$584.50</u>

K. Executory Contracts/Personalty – 013: (Total Hours: 11.60, Total Fees: \$3,640.00)

During the Application Period, PR attorneys have analyzed and reviewed numerous contracts to which one of the Debtors is a party, and have conferred with the Debtors' management regarding the status of, and whether to seek to reject, certain of those contracts. In connection with the foregoing, PR attorneys expended 11.60 hours for which PR seeks compensation of \$3,640.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-11." A general breakdown is as follows:

<u>Name</u>	<u>Hours</u>	<u>Value</u>
Mark P. Naughton	1.00	\$450.00
Colleen E. McManus	7.70	\$2,310.50
Steven Christenholz	0.80	\$218.00
William Choslovsky	<u>2.10</u>	<u>\$661.50</u>
Total Time	<u>11.60</u>	<u>\$3,640.00</u>

L. Insurance – 015: (Total Hours: 10.60, Total Fees: \$3,624.50)

In connection with this category, PR attorneys reviewed Debtors' general liability and workers' compensation insurance policies to determine applicable coverage for various personal injury claimants and discussed these findings with Debtors' in-house counsel.

During the Application Period, PR attorneys expended 10.60 hours for which PR seeks compensation of \$3,624.50. 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	2.50	\$1,125.00
William Choslovsky	8.10	\$2,499.50
Total Time	<u>10.60</u>	<u>\$3,624.50</u>

M. Labor Matters – 016: (Total Hours: 2.30, Total Fees: \$969.50)

While Debtors' Special Counsel, Skadden Arps, has handled the vast majority of the labor matters/issues in these cases, during the Application Period, PR attorneys have provided limited and general ancillary services related to the Debtors' collective bargaining agreements and certain pension issues. In connection with the foregoing, PR attorneys expended 2.30 hours for which PR seeks compensation of \$969.50. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-13." A general breakdown is as follows:

<u>Name</u>	<u>Hours</u>	<u>Value</u>
Mark A. Berkoff	2.00	\$854.00
Mark P. Naughton	0.30	\$115.50
Total Time	<u>2.30</u>	<u>\$969.50</u>

N. Leases (Real Property) – 017: (Total Hours: 6.20, Total Fees: \$2,585.00)

During the Application Period, PR attorneys have addressed various questions relating to real property leases. In connection with the foregoing, PR attorneys expended 6.20 hours for

which PR seeks compensation of \$2,585.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-14." A general breakdown is as follows:

<u>Name</u>	<u>Hours</u>	<u>Value</u>
George T. Plumb	3.80	\$1,805.00
William Choslovsky	<u>2.40</u>	<u>\$780.00</u>
Total Time	<u>6.20</u>	<u>\$2,585.00</u>

O. Litigation General – 018: (Total Hours: 10.60, Total Fees: \$3,416.00)

During the Application Period, PR attorneys have addressed numerous questions involving the effect of the bankruptcy filing on pending litigation and the applicability of the automatic stay in bankruptcy.

In connection with the foregoing, PR attorneys expended 10.60 hours during the Application Period for which PR seeks compensation of \$3,416.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-15." A general breakdown is as follows:

<u>Name</u>	<u>Hours</u>	<u>Value</u>
Mark P. Naughton	1.50	\$668.50
William Choslovsky	<u>9.10</u>	<u>\$2,747.50</u>
Total Time	<u>10.60</u>	<u>\$3,416.00</u>

P. Reorganization Plan – 025: (Total Hours: 441.80, Total Fees: \$163,338.50)

During the Application Period, PR attorneys provided services related to developing and drafting a potential "stand alone" plan of reorganization or, alternatively, a liquidating plan of reorganization in the event of a sale. This included participating in meetings with the major constituencies to discuss strategic alternatives.

PR attorneys met with Debtors' Senior Management and in-house counsel in Mishiwaka, Indiana to gather facts about the 42 affiliated Debtors. PR attorneys assimilated this information, along with information compiled in Debtors' Schedules and Statements of Financial Affairs and

Form 10K's and 10Q's, and in consultation with Debtors' financial advisors and investment bankers, in order to draft a preliminary "stand-alone" plan of reorganization and Disclosure Statement. In this connection, PR attorneys dealt with numerous and complex legal issues including, but not limited to, classification of claims and interests, the treatment of inter-company debt, the propriety of substantive consolidation, the treatment of tax claims, the qualification and quantification of administrative and priority claims, labor law issues, environmental law issues and a determination as to which of the Debtors should be reorganized.

PR attorneys worked very hard on this draft "stand-alone" plan in the event that neither US Steel or AK Steel were able to successfully reach agreement with the USWA on acceptable labor contracts and in the event that no Bankruptcy Code Section 363 Sale would be consummated.

In connection with the foregoing, PR attorneys expended 441.80 hours for which PR seeks compensation of \$163,338.50. 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 A. Berkoff	55.40	\$26,315.00
David N. Missner	1.90	\$997.50
George T. Plumb	0.20	\$95.00
Mark P. Naughton	0.90	\$405.00
Mark R. Williams	80.20	\$32,080.00
Alison N. Zirn	3.90	\$1,462.50
Mary Kay Gara Dreyfus	129.60	\$46,656.00
David E. Singer	11.20	\$3,920.00
Steven Christenholz	104.30	\$33,897.50
William Choslovsky	53.50	\$17,387.50
Nina H. Taylor	0.70	\$122.50
Total Time	<u>441.80</u>	<u>\$163,338.50</u>

Q. Reports and Schedules – 026: (Total Hours: 7.30, Total Fees: \$3,266.50)

During the Application Period, PR attorneys assisted in the preparation and filing of monthly reports. In addition, PR attorneys have participated in several conference calls with the Debtors' Chief Financial Officer and the Office of the U.S. Trustee in order to keep the U.S. Trustee apprised of Debtors' financial situation and liquidity.

In connection with the foregoing, PR attorneys expended 7.30 hours for which PR seeks compensation of \$3,266.50. 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	5.90	\$2,746.50
Mark P. Naughton	1.00	\$450.00
Nina H. Taylor	0.40	\$70.00
Total Time	<u>7.30</u>	<u>\$3,266.50</u>

R. Retention/Fee Matters (Piper Rudnick) – 027: (Total Hours: 80.00, Total Fees: \$27,727.50)

During the Application Period, PR attorneys drafted and presented the second quarterly interim application of PR as counsel to the Debtors. PR attorneys also prepared, served and filed monthly fee statements for December 2002 through February 2003. Finally, PR attorneys researched, prepared and filed a Supplemental Bankruptcy Rule 2014 Affidavit.

In connection with the foregoing, PR attorneys expended 80.00 hours for which PR seeks compensation of \$27,727.50. 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	14.10	\$6,513.50
Mark P. Naughton	16.90	\$6,630.00
Steven Christenholz	9.20	\$2,871.00
Nina H. Taylor	<u>39.80</u>	<u>\$6,713.00</u>
Total Time	<u>80.00</u>	<u>\$22,727.50</u>

S. Retention/Fee Matters For All Other Case Professionals/Objections – 028: (Total Hours: 120.60, Total Fees: \$27,884.50)

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, Lazard Freres & Co. LLC and Skadden, Arps, Slate, Meagher and Flom (Illinois). PR also assisted with the preparation and filing of numerous supplemental fee applications for certain professionals based upon this Court's comments at the last fee hearing. 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 120.60 hours for which PR seeks compensation of \$27,884.50. 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	5.90	\$2,650.50
Mark P. Naughton	11.30	\$4,565.00
Deborah M. Gutfeld	45.30	\$10,694.50
Nina H. Taylor	<u>58.10</u>	<u>\$9,974.50</u>
Total Time	<u>120.60</u>	<u>\$27,884.50</u>

T. Secured Claims – 0029: (Total Hours: 187.10, Total Fees: \$52,894.00)

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, and Ziegler, each of which resulted in the entry of a stipulation providing adequate protection to the other party and which saved the Debtors millions of dollars in interest and/or lease payments.

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 187.10 hours for which PR seeks compensation of \$52,894.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-20." A general breakdown is as follows:

<u>Name</u>	<u>Hours</u>	<u>Value</u>
Mark A. Berkoff	19.40	\$8,655.00
George T. Plumb	3.10	\$1,472.50
Mark P. Naughton	9.20	\$3,834.50
Marc I. Fenton	48.80	\$18,622.00
Steven Christenholz	0.10	\$32.50
William Choslovsky	0.80	\$260.00
Tirrell J. Paxton	28.50	\$6,627.00
Linda Moran	74.80	\$13,066.00
Nina H. Taylor	1.50	\$247.50
Kefira Fisher Philippe	0.10	\$13.00
Scott Onak	0.80	\$64.00
Total Time	<u>187.10</u>	<u>\$52,894.00</u>

U. Tax Matters - 031: (Total Hours: 33.20, Total Fees: \$9,131.00)

During the Application Period, PR attorneys have researched, analyzed and addressed issues relating to the approximately \$50 million in pre-petition 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. This category also includes time PR attorneys devoted to responding to inquiries relating to the Canadian general sales tax ("GST") and related bond requirements and consideration of Debtors' net operating losses.

In connection with the foregoing, PR attorneys expended 33.20 hours for which PR seeks compensation of \$9,131.00. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-21." A general breakdown is as follows:

<u>Name</u>	<u>Hours</u>	<u>Value</u>
Mark A. Berkoff	0.50	\$197.50
Bruce J. Wein	1.00	\$615.00
Mark P. Naughton	0.90	\$346.50
Mary Kay Gara Dreyfus	2.50	\$900.00
Steven Christenholz	15.00	\$4,448.00
William Choslovsky	0.20	\$65.00
Brian Audette	12.90	\$2,535.00
Julie Magana Pabarja	<u>0.20</u>	<u>\$24.00</u>
Total Time	<u>33.20</u>	<u>\$9,131.00</u>

V. Utilities – 033: (Total Hours: 25.50, Total Fees: \$7,942.50)

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. 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 connection with the foregoing, PR attorneys expended 25.50 hours for which PR seeks compensation of \$7,942.50. An itemized breakdown of the services rendered to the Debtors is attached hereto as Exhibit "A-22." A general breakdown is as follows:

<u>Name</u>	<u>Hours</u>	<u>Value</u>
Mark P. Naughton	3.50	\$1,555.50
Steven Christenholz	1.00	\$297.00
William Choslovsky	<u>21.00</u>	<u>\$6,090.00</u>
Total Time	<u>25.50</u>	<u>\$7,942.50</u>

W. Vendor Matters – 034: (Total Hours: 111.20, Total Fees: \$29,992.50)

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. Finally, PR attorneys prosecuted a Motion to Reject Certain Executory Contracts with Wierton Steel, researched issues raised by Wierton in its response and negotiated with Wierton's counsel.

In connection with the foregoing, PR attorneys expended 111.20 hours for which PR seeks compensation of \$29,992.50. 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 P. Naughton	0.60	\$231.00
Janice L. Duban	1.90	\$760.00
Mary Kay Gara Dreyfus	6.00	\$2,160.00
Steven Christenholz	53.70	\$16,199.50
Deborah M. Gutfeld	9.70	\$2,104.00
Brian A. Audette	<u>39.30</u>	<u>\$8,538.00</u>
Total Time	<u>111.20</u>	<u>\$29,992.50</u>

X. Statement of Expenses (PR Total Expenses: \$28,042.63)

20. PR has also incurred or accrued expenses of \$28,042.63 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**

21. 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;

22. Pursuant to section 330, professionals applying for fees must demonstrate that their services were actual, necessary and reasonable. Bankruptcy Rule 2016, in turn, requires that [A]n entity seeking interim or final compensation for services, or reimbursement of necessary expenses, from the estate shall file an application setting forth a detailed statement of (1) the services rendered, time expended and expenses incurred, and (2) the amounts requested."

* * *

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

In re Grabill Corp., 110 B.R. 356, 358-59 (Bankr. N.D. Ill. 1990) (Squires, J). This Court and others have utilized the twelve factors cited in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714 (5th Cir. 1974), to assess a fee application. Those factors are as follows:

(1) the time and labor required; (2) the novelty and difficulty of the questions; (3) the skill required to perform the legal services properly; (4) the preclusion of employment by the attorney due to acceptance of the case; (5) the customary fee; (6) whether the fee is fixed or contingent; (7) time limitations imposed by the client or the circumstances; (8) the amount involved and the result obtained; (9) the experience, reputation and ability of the attorneys; (10) the undesirability of the case; (11) the nature and length of the professional relationship with the client; and (12) awards in similar cases. Id. At 717-19.

See In re McNichols, 258 B.R. 892, 904-05 (Bankr. N.D. Ill. 2001).

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

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

In re Boston and Maine Corporation, 776 F.2d 2110 (1st Cir. 1985) (citations omitted). See also In the Matter of Continental Illinois Securities Litigation, 962 F.2d 566, 572 (7th Cir. 1992) (stating that the "object in awarding a reasonable attorneys' 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

24. 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.

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

26. 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 little, if any, actual duplication of efforts between PR and Skadden Arps in these areas.

27. The legal services that PR provided in these cases resulted in the expeditious resolution of various contested issues. PR submits that its services have rendered a significant benefit to the Debtors and these estates and have saved these estates well over ten (10) million dollars.

28. 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 standard 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.

29. 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**

30. 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.

31. From December 1, 2002 through and including March 31, 2003, PR has devoted 2,442.90 hours to represent the Debtors with respect to categories (A)-(W) above, and has provided this estate with actual and necessary legal services worth a total of \$776,514.00 and has incurred expenses totaling \$28,042.63.

32. 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."

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

34. 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.

35. 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, respectfully requests that this Court enter an Order authorizing and approving:

A. Interim compensation in the amount of **\$776,514.00**, incurred for actual, necessary and valuable professional services rendered to the Debtors from December 1, 2002 through and including March 31, 2003;

B. Expenses totaling **\$28,042.63** incurred in connection with Piper Rudnick's representation of the Debtors from December 1, 2002 through and including March 31, 2003;

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

Attorneys for Debtors and
Debtors in Possession

Dated: April 25, 2003

Exhibit A

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

January 27, 2003
Invoice # 1341760

Matter Number: 306073-000003

Matter Name: Asset Dispositions

For Legal Services Rendered Through December 31, 2002

For National Steel Corporation

			<u>Hours</u>
12/02/02	G. Plumb	Additional revisions to documents (.7); dictated messages to buyer's counsel and client (.3); review sale order re: parties to receive service (.2).	1.20
12/02/02	M. Fischer	Review four ancillary agreements (Assumption Agreement, Bill of Sale, Escrow Deposit Agreement and Indemnity Escrow Agreement) and transmit comments thereon to Mr. Berkoff.	1.90
12/03/02	S. Christenholz	Office conference with G. Plumb regarding sales procedures order.	.10
12/03/02	M. Berkoff	Review emails re: Metals USA (.40); review documents received from Skadden (2.40).	2.80
12/03/02	M. Naughton	Review Notice of Proposed Sale of Trademarks to Thyssen (.20); draft e-mail to M. Chestovich re: Indiana real estate sale (.20).	.40
12/03/02	G. Plumb	Final revisions to Metal's Assignment (.3); e-mail to buyer's counsel (.2); e-mail to Moran (.1); review Moran and Nelson comments and forward e-mail to buyer's counsel with same (.3);	1.40

Piper Rudnick

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Fed ID #36-2115356

National Steel Corporation
Invoice # 1341760

Page 2

e-mail to Moran re: lender's consent and review response (.2); e-mail to Metal's counsel and forward response to Moran (.2); conference with Christenholtz re: notice issues (.1).

12/03/02	M. Fischer	Revised APA, Schedule 7.16 and employee side letter.	2.90
12/04/02	M. Naughton	Conference with C. McManus re: Thyssen Trademark sale, and review e-mail re: same (.10).	.10
12/04/02	G. Plumb	Follow -up re: Assignment Agreement (.1); follow-up re: stipulation (.1); emails to clients (.2); review comments from Metals' in-house counsel (.1); revisions to Notice of Sale (.3).	.80
12/04/02	M. Fischer	Review disclosure schedules.	1.20
12/04/02	C. McManus	Brief review of file and email to clients re: deminimus asset sale	.20
12/05/02	G. Plumb	E-mail to Citadel counsel re: Stipulation (.1); additional review of Metals Plan re: claims settling (.4); review Disclosure Statement re: share values (.5).	1.00
12/05/02	C. McManus	Reviewed materials re: de minimis sales of equipment and real estate (.6); telephone conference with client re: same (.3).	.90
12/06/02	M. Berkoff	Telephone call from R. Werhnyak re: de-minimus sales and disposition of scrap and by-products in the ordinary course of business (.20). Also, conference call with major	1.50

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		creditor constituents re: Lazard's work and PBGC notice (1.20); follow-up telephone conference with T. Pohl (.10).	
12/06/02	G. Plumb	Follow up re: Assignment Agreement (.1); follow up re: Stipulation (.1); revisions to Notice and related documents (.7).	.90
12/08/02	M. Berkoff	Review revised drafts of transaction documents.	.80
12/09/02	S. Christenholz	Teleconference with Plumb regarding sale of receivable (0.1); office conference with Naughton regarding asset sale (0.1).	.20
12/09/02	G. Plumb	Final revisions to Sale Notice and e-mail to client with status update.	.80
12/09/02	M. Fischer	Review summary of APA received from Mr. Anderson.	1.30
12/10/02	M. Berkoff	Teleconference with M. Fischer re: DNN/Dofasco (.20); review emails re: transaction documents (.30).	.50
12/10/02	M. Naughton	Conference with G. Plumb re: sale of claim against bankrupt entity and exemptions for securities offering under plan (.30).	.30
12/10/02	G. Plumb	Review e-mail from Citadel counsel; review revisions to proposed stipulation with Metals and review revisions to Assignment (.8); noted comments (.2); e-mail to Metals counsel explaining revisions (.2); e-mail to client discussing revisions to Stipulation and revisions and comments to Assignment (.5);	4.50

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teleconference with Citadel
counsel to discuss comments (.4);
review additional e-mails from
client re: comments (.1);
conference with Naughton re:
1145(a) issues (.3);
teleconference with Citadel's
counsel re: 1145 issues and
possible compromise (.3); e-mail
to client re: 1145 issues (.2);
message from Metal's client re:
Stipulation (.1); teleconference
with Bolton re: revisions to
Stipulation and Proof of Claim
issues (.4); message to Citadel's
counsel re: Metals' comments to
revised Stipulation (.1); e-mail
to client re: proof of claim
question (.1); message from
Citadel's counsel re: giving of
notice of Stipulation (.1);
teleconference with Citadel's
counsel and Metals' counsel to
discuss Notice concerns (.4);
review Metals' Proof of Claim for
\$137,080 (.10); consider Code
requirements re: notice of motion
to approve Stipulation (.2).

12/10/02	M. Fischer	Review Forbearance Agreement and Line Access Agreement and communications with Steve Thomas and Mr. Berkoff re: inquiry from Mr. Thomas regarding obligations of NSC to make certain DNN related payments under Forbearance Agreement.	.80
12/11/02	S. Christenholz	E-mails regarding receivable sale (0.1); office conference with Plumb regarding same (0.1).	.20

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12/11/02	G. Plumb	Message to Moran re: status of documentation (.1); review proposed motion (.2); review revised Stipulation (.1); review revised Assignment (.3); e-mail to client discussing comments (.2); consider timing issues re: Notice and conference with Christenholz re: same (.2); message to Citadel's counsel re: documents (.1); additional message re: correction in Stipulation and Message to Moran (.1).	1.30
12/11/02	M. Fischer	Review revised registration rights agreement and revised indemnity agreement.	1.20
12/12/02	M. Berkoff	Review revised drafts of transaction documents.	2.10
12/12/02	G. Plumb	Review revised Stipulation and follow-up e-mail from Bachtel (.20); correspond to Bachtel (.10).	.30
12/12/02	M. Fischer	Review revised environmental documents (Schedules 10.1(c) and 5.20 and Section 10.1(c) to prepare for environmental subgroup meeting.	.60
12/13/02	M. Berkoff	Teleconference with T. Pohl re: status update (.20); prepare for December 16 conference call (.60).	.80
12/13/02	M. Fischer	Environmental subgroup meeting and memo (.9); review asset purchase agreement (1.2).	2.10
12/16/02	S. Christenholz	Teleconference with Werhnyak regarding sale of accounts receivables (0.1); teleconference with S. Thomas regarding sale of accounts receivable (0.3); emails regarding Metals USA proof of	1.10

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claim (0.4); edited service list
for notice of sale of claim (0.3).

12/16/02	M. Berkoff	Teleconference with M. Fischer to discuss asset sales (.20); prepare for conference call with creditor constituencies (.50); participate on conference call with numerous parties (1.30).	2.00
12/16/02	M. Naughton	Review, respond to e-mail relating to sale of Portage, Indiana real estate.	.20
12/16/02	G. Plumb	Review and reply to Nelson e-mail (.1); teleconference with Bactell and message to Metals counsel (.2); review and reply to Moran e-mail (.2); additional e-mails and attention to documents (.5).	1.00
12/16/02	M. Fischer	Telephone conference re: new offer and status of pending offer (1.5); memo to file re: same (.3); review revised asset purchase agreement, indemnity escrow and registration rights agreement (1.8).	3.60
12/17/02	M. Berkoff	Participate on conference call with creditor constituents (1.0); begin to review new offer (1.40).	2.40
12/17/02	M. Naughton	Review various e-mails and draft e-mail to H. Azulay re: Portage Indiana real estate sale (.20).	.20
12/17/02	G. Plumb	Message from Nelson and reply e-mail (.1); message to Bolton re: status of Motion and Stipulation (.1); teleconference with V. Bactell re: approaching Metals from her side of deal (.1).	.30

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12/17/02	M. Fischer	Telephone conference re: pending offer status and receipt of second offer (.8); review revised schedules (.6); review 12/16/02 APA draft and Trademark License Agreement (1.5); review letter, draft of agreement, capital formation letter and plan proposal for second offer (5.9).	8.80
12/18/02	M. Berkoff	Conference call with major creditor constituents (1.10); prepare for December 19 meeting at Skadden (1.40).	2.50
12/18/02	G. Plumb	Various teleconferences with Bachtell re: status of discussions on motion (.2); review e-mails re: motion (.1); message to Bolton (.1); letter to Bolton; review Bachtell e-mail and final review of Stipulation (.5).	.90
12/18/02	M. Fischer	Telephone conference with potential purchaser (first bidder) and memo re: same (1.3); review documents received from second bidder (1.5).	2.80
12/18/02	C. McManus	Drafted notice of sale of de minimis assets.	.70
12/19/02	S. Christenholz	Teleconferences with Charles Carson regarding Russo sale.	.50
12/19/02	M. Berkoff	Lengthy meeting at Skadden with numerous parties (4.9); report to M. Naughton (.30).	5.20
12/19/02	G. Plumb	Review e-mail message from Bolton (.1); teleconference with Jack Moran re: status (.2); teleconference with Bolton re: filing of motion and timing (.1); e-mail to Moran and Nelson (.1);	.80

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sending of Sale Notice (.1);
e-mail to Moran re: Sale Notice
(.1); teleconference with Bachtell
re: timing (.1).

12/19/02	M. Fischer	Telephone conference with potential purchaser (second bidder) and memo re: same (1.8); further review of documents submitted by second bidder (2.2).	4.00
12/19/02	C. McManus	Exchanged e-mails with client re: de minimis asset sales (.2); finalized same for filing/service (.3).	.50
12/20/02	M. Berkoff	Conference call with numerous major creditor constituents (.90); office conference with M. Naughton re: same (.30). Also, review draft documents (2.10).	3.30
12/20/02	G. Plumb	Message from Berkoff re: National Robinson matters (.1); message to Audette re: scope of research (.1); conference with Audette to discuss research, governing law issues and additional distinguishing facts (.3); review signed documents re: Metals Trade Claim Assignment (.1).	.60
12/20/02	M. Fischer	Telephone conference regarding status of two bids and memo re: same (1.6); finish review of documents submitted by second bidder and memo summarizing documents (2.9).	4.50
12/23/02	G. Plumb	Letter to Bachtell re: executed documents and open issues re: Stipulation.	.30

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12/24/02	M. Naughton	Review e-mails from M. Chestovich re: closing of Indiana real estate sale (.10).	.10
12/24/02	G. Plumb	Review e-mail re: preference payment to National Robinson and Berkoff's response (.1); review operation agreement (.2).	.30
12/26/02	G. Plumb	E-mail from Nelson re: Metals USA and e-mail to Metals' counsel (.1); review Naughton e-mail re: National Robinson preference issue (.1); e-mail to Detroit counsel re: preference issue (.1); review various additional e-mails re: National Robinson preference issue (.4); teleconference with Peter Jackson re: facts and circumstances of claimed preference (.6); review applicable provisions of Operating Agreement (.5); conference with Naughton (.1).	1.90
12/27/02	G. Plumb	Follow up with Bolton re: entry of Stipulation (.1); additional review of e-mails re: National Robinson preference issues (.4); conference with Naughton to discuss conversations with Sobacki on possible sale (.3); review Code provisions (.3); additional review of National Robinson Operating Agreement (.3).	1.40
12/28/02	G. Plumb	Consider issues and strategies for proposed sale of interest in JV, including review of documents and Code.	.80

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12/28/02	M. Fischer	Review notice of assignment by NAC of Line Access Agreement (.10); review Line Access Agreement (.30); memo to Mr. Berkoff re: same (.20).	.60
12/30/02	G. Plumb	Review e-mails re: National Robinson (.3); review and reply to e-mail from Bachtell re: Metals (.1); message to P. Jackson re: National Robinson preference issue (.1); teleconference with Jackson to discuss facts and circumstances of deal (.4); teleconference with T. Labuda, counsel to Robinson (.1); review and comment on term sheet (.4); conference with Berkoff to discuss (.4); review e-mail from Jackson re: preference settlement and draft response e-mail (.3).	2.10
12/31/02	M. Berkoff	Review revised sale documents.	1.70
12/31/02	G. Plumb	Review Bachtell e-mail to Bolton, Bolton response, and forward with explanation to client.	.20

Total Hours 90.40

Total Fees \$38,352.50

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>
G. Plumb	Partner	22.80	450.00	10,260.00
M. Fischer	Partner	36.30	450.00	16,335.00
M. Berkoff	Partner	25.60	395.00	10,112.00
M. Naughton	Partner	1.30	385.00	500.50
C. McManus	Associate	2.30	265.00	609.50

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S. Christenholz	Associate	2.10	255.00	535.50
		=====		=====
TOTALS		90.40		38,352.50

Total Fees and Disbursements \$38,352.50

Total Matter Current Balance \$38,352.50

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

February 25, 2003
Invoice # 1349930

Matter Number: 306073-000003

Matter Name: Asset Dispositions

For Legal Services Rendered Through January 31, 2003

For National Steel Corporation

			<u>Hours</u>
01/02/03	M. Berkoff	Office conference with M. Naughton re: status (.20); review memo from M. Fischer summarizing latest round of edits (.10).	.30
01/02/03	G. Plumb	Message from Sobecki and response (.1); conference with M. Berkoff to discuss VP Building issues and National Robinson issues (.3); teleconference with Berkoff and Sobecki to discuss same (.5); message to Robinson Steel counsel (.1).	1.00
01/02/03	M. Fischer	Review revised APA from first bidder and transmit comments thereon to Mr. Berkoff.	1.40
01/03/03	S. Christenholz	Emails with Moran re: Russo transaction.	.20
01/04/03	M. Fischer	Review revised APA (circulated 1/4/03) from first bidder and transmit comments thereon to Mr. Berkoff (1.2); review and revise schedules to APA and transmit memo re: same to Mr. Berkoff (2.2).	3.40
01/06/03	S. Christenholz	E-mails regarding Ecorse sale.	.10

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01/06/03	M. Fenton	Confer with M. Berkoff regarding potential purchase of assets and effect on real estate (.20); memo to M. Fisher regarding asset purchase agreement and treatment of real estate and forward to M. Berkoff (.50).	.70
01/06/03	M. Berkoff	Teleconference with M. Fischer on status (.20); review documents (.60).	.80
01/06/03	M. Naughton	Telephone conference with counsel for Columbia Pipe re: lien claim against proceeds of sale of Portage, Indiana real estate (.20).	.20
01/06/03	G. Plumb	Conference with Berkoff re: message from Labuda; message to Sobecki re: purchase price issue and message to Robinson counsel (.2); message from Sobecki, discussion with Berkoff and reply message to Sobecki (.2).	.40
01/06/03	M. Fischer	Review drafts of lock up agreement and sales procedure order and transmit comment thereon to Mr. Berkoff.	.90
01/07/03	M. Berkoff	Teleconference with S. Towbin re: bondholders' position (.20); teleconference with A. Yearly re: same and status (.10).	.30
01/07/03	D. Missner	Telephone conference with Dan Zazove re 363 issues regarding contemplated US Steel purchase	.20
01/07/03	G. Plumb	Telephone messages to/from LaBuda and teleconference with Labuda to discuss sale transaction and preference issue.	.40

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01/08/03	S. Christenholz	Edited amendment to purchase agreement and repurchasing agreement (1.2); office conference with Naughton regarding Russo transaction (0.1); teleconference with Cox, Russo and Kuzma regarding Russo transaction (0.3); office conference with MAB regarding status (0.4).	2.00
01/08/03	S. Christenholz	Office conference with MAB regarding proposed USX transaction.	.20
01/08/03	M. Berkoff	Teleconference with Judge Squires clerk, Susan, re: setting special hearing date (.10); teleconferences with T. Pohl (.10) and S. Wolfe (.10) re: same. Also, review draft sale documents (.60). Also, office conference with S. Christenholz on status (.40).	1.30
01/08/03	G. Plumb	Message from Labuda and message to Jackson re: National Robinson preference settlement (.1); teleconference with Labuda re: scheduling of motions and inclusion of bid procedures motion (.3); message to Berkoff re: request for filing of bid procedures motion (.1).	.50
01/09/03	W. Choslovsky	Read reports regarding U.S. Steel's asset purchase plan; discuss same with Mark Berkoff.	.50
01/09/03	S. Christenholz	E-mails with Moran regarding Russo properties transaction (0.2); teleconference with attorney Carson regarding Russo (0.3).	.50

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01/09/03	M. Fenton	Attention to articles discussing sale of assets to US Steel to ascertain impact on future adequate protection considerations (.30).	.30
01/09/03	M. Berkoff	Office conference with M. Naughton and others re: USS Asset Sale and next steps in case (.40); discuss same with T. Pohl (.10); review motion and exhibits (.70).	1.20
01/09/03	D. Missner	Conference with Berkoff (.20); telephone conference with Tim Pohl re US Steel motion and procedures (.30).	.50
01/09/03	G. Plumb	Teleconference with Berkoff re: Labuda request for bid procedures and logistical issues (.1); e-mail to Bolton and Bachtell re: status on entry of Agreed Stipulation (.1); review response e-mail from Bolton and forward to client (.1); conference with Berkoff re: National Robinson and message to Labuda (.2).	.50
01/09/03	M. Fischer	Review execution copies of APA and exhibits and other documents relating thereto as circulated by Mr. Mcgrane.	1.90
01/10/03	W. Choslovsky	Read and summarize National Steel Corporation's 363 Motion to Set Bid Procedures, including Asset Purchase Agreement and other exhibits (3.20); discuss same with Mark Berkoff (.10).	3.30
01/10/03	D. Missner	Review and analyze US Steel motion and contract.	1.00

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01/10/03	G. Plumb	Teleconference with Peter Jackson to discuss settlement of preference (.2); review Jackson e-mail (.1); message from Labuda (.1); review revised settlement documents from Jackson (.3).	.70
01/10/03	C. McManus	Exchanged emails with client re: de minimis asset sales (.2).	.20
01/12/03	S. Christenholz	Reviewed Motion to Sell Assets.	.60
01/12/03	M. Berkoff	Review numerous emails re: edits to USS Asset Purchase Agreement and Exhibits thereto (.70).	.70
01/13/03	S. Christenholz	Phone conference with M. Naughton re: Asset Purchase Agreement.	.10
01/13/03	G. Plumb	Teleconference with Tom Labuda re: settlement of National Robinson preference (.1); message to/from Berkoff (.1).	.20
01/13/03	C. McManus	Reviewed motion to set procedures for sale of assets to U. S. Steel.	.40
01/14/03	M. Berkoff	Field calls from creditors re: sale motion (.60); review emails re: same (.30).	.90
01/14/03	G. Plumb	Message from/to Labuda re: procedures (.1); message to/from Berkoff re: procedures and contact information for Robinson's counsel (.1); teleconference with Rosemary Gullikson, corporate counsel to Robinson to discuss timing deal terms and related issues (.3); message to Berkoff re: conference call to discuss procedures and open issues (.1); review and organize documentation re: JV	2.30

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(.6); teleconference with Labuda and Berkoff to discuss request for procedures motion and timing (.5); message to Sobecki re: purchase price issues (.1); conference with Berkoff re: motion and timing (.2); outline facts for motion (.3).

01/15/03	M. Berkoff	Field calls re: USS asset sale motion (.70); conference call with T. Labuda and G. Plumb re: National Robinson (.50).	1.20
01/15/03	G. Plumb	Conference with Berkoff re: purchase price issue in sale of JV interest (.2); message from Sobecki re: same and message from Labuda (.2).	.20
01/16/03	M. Berkoff	Office conference with G. Plumb re: National Robinson (.10); conference call with G. Plumb and K. Sobecki re: same (.20). Also, field calls from creditors re: USS Sale motion (.80).	1.10
01/16/03	D. Missner	Telephone conferences with lessors re assumption of agreements (.20); review US Steel contract regarding those provisions (.30).	.50
01/16/03	G. Plumb	Conference with Berkoff re: status of discussions with Robinson counsel (.1); teleconference with Berkoff and Kirk Sobecki to clarify purchase price (.1); conference with Naughton re: motion issues (.1).	.30
01/17/03	M. Naughton	Telephone conference with creditors responding to inquiries relative to sale (.20).	.20

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01/17/03	M. Fischer	Review invoices and fax from Jack Moran re: charges for capital projects at DNN during 2002 and review old line access agreement, forbearance agreement and new line access agreement to determine whether NSC is liable for payment of such invoices (1.60), and e-mail to Mr. Berkoff re: same (.20) and call to Mr. Moran re: same (.20).	2.00
01/21/03	S. Christenholz	Phone conference with E. Kaup re: Asset Purchase Agreement.	.30
01/21/03	G. Plumb	Review message from Berkoff and Labuda (.1); consider issues for purchase document (.3).	.40
01/21/03	M. Fischer	Further review of drafts of line access agreement and forbearance agreement and memo re: inquiry from client re: liability for capital project costs at DNN during 2002.	1.10
01/22/03	M. Berkoff	Teleconference with T. Pohl on status (.10); review documents (.70).	.80
01/22/03	M. Naughton	Telephone conference with R. Fishman re: proposed sale of assets and specific treatment of City of River Rouge under sale (.20); conferences with M. Berkoff, T. Pohl, re: same (.20).	.40
01/22/03	G. Plumb	Teleconference with counsel to Citadel and counsel to Metals to determine status of order (.2); review of operating agreement, supply agreement and research in preparation for drafting motion,	1.50

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and outline of areas to draft
(1.3).

01/22/03	M. Fischer	Communications with Jack Moran re: DNN capital costs inquiry.	.30
01/23/03	W. Choslovsky	Review and summarize AK Steel's purchase proposal and discuss same with Mark Berkoff.	.50
01/23/03	S. Christenholz	Office conference with M. Berkoff re: AK Steel.	.30
01/23/03	M. Berkoff	Teleconference from T. Pohl re: AK Steel (.20); review emails (.30); teleconferences with D. Missner (.20) and M. Naughton (.30) re: same. Also, review press releases (.30) and objections filed by various parties (1.20).	2.50
01/23/03	M. Naughton	Conferences with G. Plumb re; sale of membership interest in National Robinson (.80); review proposed Asset Purchase Agreement for same (.50); review various materials related to sale of membership interest in National Robinson (.30); review various e-mails related to same, and respond to same (.30).	1.90
01/23/03	G. Plumb	Reply to e-mail to Jim Nelson re: Metals claim (.1); conference with Naughton to discuss motion to sell National Robinson JV interest, including discussion of restriction on sale issues and comments to Purchase Agreement (.6); e-mail to Jack Moran re: purchase agreement (.1); review and comment on P.A. (.5); review Moran comments and consider appropriate revisions (.4); review	2.70

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Naughton replies to Moran comments (.3); e-mail to Sobacki re: financial issues (.1); review and reply to various e-mails re: P.A. (.3); teleconference with Jack Moran re: comments to P.A. and open issues on Metals assignment (.3).

01/24/03 M. Berkoff Teleconference from T. Pohl re: status and next steps (.20); continued review of various parties' objections to sales procedures (.90). 1.10

01/24/03 G. Plumb Review and comment on PA (.5); teleconference with Rosemary Gullikson and Shelly Fish to discuss PA comments (.8); teleconference with Sobacki re: financial information needed for motion (.3); teleconference with Jack Moran re: trademark license issues and status of Metals matter (.3); review various e-mails from Gullikson (.6); e-mail to Gullikson with additional language (.1). 2.60

01/25/03 M. Berkoff Review objections to asset sales. 1.50

01/26/03 G. Plumb Review Naughton draft motion and drafted comments thereto (.5); dictated inserts to motion re: nature of JV business and other matters(.7); additional review of research on assignability (.2); additional review of contract terms re: "true-up", non-assignability, and scope of duties (.6); review e-mails from Gullikson re: financial matters and forward e-mail to Sobacki for 2.70

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review (.2); began review of revised and new documentation (.5).

01/27/03 M. Berkoff Teleconference from T. Pohl re: Judge's availability during weeks of February 3 and February 10 (.10); discuss same with Judge Squires' clerk, Susan (.20). Also, teleconference with D. Missner re: next steps (.20). .50

01/27/03 D. Missner Conference with Berkoff re facts & strategies regarding sale process. .30

01/27/03 G. Plumb Additional review and comment to documents (.5); conference with Naughton to discuss Labuda comments and motion generally (.3); review various e-mails from Sobecki re: financial matters and forwarding e-mails to Robinson's counsel (.3); review Moran e-mail re: termination of license (.1); revisions to motion (.2); review e-mail from Sobecki re: payables and true-up payments (.2). 1.60

01/28/03 M. Berkoff Prepare for conference call with creditor constituencies (.70); teleconference with T. Pohl re: same (.10); participate on call (1.20). Also, begin to review marked-up drafts of asset purchase documents (.80). 2.80

01/28/03 G. Plumb Review and comment on revised PA, and related termination agreements (.8); various conferences with Naughton re: comments to motion (.5); review additional e-mails on reconciliation of payables and receivables (.3); telephone conference with Kirk Sobecki, Jim Nelson and Bob Foley to discuss discrepancies in payables and 2.80

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receivable numbers (.4); telephone conference with counsel to Robinson to discuss issues re: payables (.2); review invoices from Robinson and forward to Bob Foley (.2); message to Gullikson with comments (.1); telephone conference with Naughton and Labuda to discuss motion and open issues (.30).

01/28/03	M. Fischer	Telephone conference re: status of two offers pending court hearing.	1.20
01/29/03	M. Berkoff	Morning conference call with creditor constituencies (.70); follow-up conference call with creditor constituencies (.50); teleconference from Comerica's counsel re: January 30 court (.10); teleconferences from other creditors re: sale hearing (.40); office conferences with D. Missner (.20) and M. Naughton (.10). Also, participate on Board meeting conference call (1.10); review pleadings for January 30 hearing (.40). Also, office conferences with G. Plumb (.10) and M. Naughton (.10) re: National Robinson sale motion. Also, prepare for hearing on Motion to establish bid procedures with USS (1.40).	5.10
01/29/03	M. Naughton	Telephone conference with K. Todd (counsel for lienholder) re: sale hearing tomorrow (.10).	.10
01/29/03	D. Missner	Review pleadings for sale motion and objections to sale	.70

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01/29/03	D. Missner	Attend conference call with all parties re U.S. Steel vs. AK Steel offer in preparation for court hearing tomorrow	.50
01/29/03	G. Plumb	Review various iterations of purchase agreement and related documents re: National Robinson, comment thereon to counsel for purchaser, and discuss with Naughton (1.4); review and comment on various drafts of motion (.7); various telephone conferences with counsel for buyer (.40) and various telephone conferences with Kirk Sobecki and Bob Foley to resolve open financial issues (.5).	3.00
01/29/03	M. Fischer	Two telephone conferences re: status of two offers (1.1); review changes to AK offer documents (1.2).	2.30
01/29/03	C. McManus	Two telephone conferences with real estate taxing body attorney re: proceeds of sale of land/dock property.	.40
01/30/03	M. Berkoff	Review objections to sale procedures motion and prepare for hearing (1.60); meeting at Skadden before court and to participate on board conference call (.80); initial court appearance on motion (1.0); second court appearance on motion (1.50). Also, follow up teleconferences from creditors (.40) and office conferences with M. Naughton (.20) and S. Christenholz (.20).	5.70
01/30/03	M. Fischer	Calls re: court developments at hearing and review of executed AK agreements (ten documents).	1.30

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01/30/03 C. McManus Reviewed new emails re: closing on .30
sale of land-dock property.

01/31/03 W. Choslovsky Calls/e-mails to/from John .50
Francheschi regarding AK Steel's
asset bid and current status of
same.

Total Hours 85.30

Total Fees \$39,382.50

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

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEEES</u>
D. Missner	Partner	3.70	525.00	1,942.50
M. Fischer	Partner	15.80	500.00	7,900.00
G. Plumb	Partner	23.80	475.00	11,305.00
M. Berkoff	Partner	27.80	475.00	13,205.00
M. Naughton	Partner	2.80	450.00	1,260.00
M. Fenton	Of Counsel	1.00	390.00	390.00
C. McManus	Associate	1.30	325.00	422.50
S. Christenholz	Associate	4.30	325.00	1,397.50
W. Choslovsky	Associate	4.80	325.00	1,560.00
		=====		=====
TOTALS		85.30		39,382.50

Total Fees and Disbursements \$39,382.50

Total Matter Current Balance \$39,382.50

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

March 25, 2003
Invoice # 1360175

Matter Number: 306073-000003

Matter Name: Asset Dispositions

For Legal Services Rendered Through February 28, 2003

For National Steel Corporation

			<u>Hours</u>
02/03/03	W. Choslovsky	Read and summarize exhibits to Debtor's Sale and Bid Procedures motion.	1.80
02/03/03	M. Naughton	Review, respond to e-mail re: sale of Land to Port Authority (.10).	.10
02/04/03	S. Christenholz	Teleconference with Flowers regarding Minn. position on sale.	.20
02/04/03	M. Naughton	Telephone conference with B. Richards, E. Kaup re: treatment of certain lease under sale (.10).	.10
02/04/03	G. Plumb	Teleconference with counsel to Citadel re: payment (.1); teleconference with J. Nelson (.1).	.20
02/05/03	M. Berkoff	Review various objections to bid procedures motion in advance of February 6 hearing.	.70
02/06/03	M. Berkoff	Court appearance on bid procedures hearing (1.40); follow-up call from T. Pohl (.20).	1.60
02/07/03	M. Naughton	Telephone conference with C. Druehl (Milbank, Tweed), G. Plumb re: Motion to Transfer Interest in National Robinson, and e-mail exchange with K. Sobecki re: same (.40).	.40

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02/07/03	G. Plumb	Conference with Naughton and teleconference with attorney for Mitsubishi re: National Robinson sale motion (.3); review Naughton e-mails to Sobecki (.1).	.40
02/10/03	G. Plumb	Review e-mails re: closing of Metals claim; e-mail to Buyers counsel re: fed reference number.	.20
02/13/03	M. Naughton	E-mail exchange as to National Robinson Membership Interest (.10); review e-mails, correspondence re: patent license (.20).	.30
02/13/03	G. Plumb	Teleconference with Jim Nelson re: resolution of AR/AP issues for National Robinson (.1); conference with Naughton re: sale hearing (.1); message to Gullikson (Robinson counsel) re: closing (.1).	.30
02/17/03	M. Naughton	Review e-mails as to, attention to National Robinson Sale (.30); review title report as to Indiana real estate and respond to e-mail from M. Chestovich as to same (.30).	.60
02/18/03	M. Naughton	Attention to National Robinson matters, including telephone conference with Kirk Sobecki and e-mail to G. Plumb re: status, closing (.30).	.30
02/18/03	G. Plumb	Teleconference with Sobecki and Naughton re: obtaining authority to sell interest but not being obligated to sell (.2); conference with Naughton re: post-hearing and teleconference with Sobecki (.2);	.50

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review message from Naughton re:
agreement (.1).

02/19/03	M. Naughton	Attention to National Robinson matters, including review of e-mails, conferences with G. Plumb, etc. (.40); attention to, review and respond to e-mails and telephone conference with S. Towbin, re: closing of sale of real estate in Porter County to Port Authority and allocation of proceeds for same (.30).	.70
02/19/03	G. Plumb	Conference with Naughton re: status; message from Gullikson and reply to message.	.20
02/19/03	C. McManus	Reviewed emails re: last few details of sale of land-dock property.	.30
02/20/03	G. Plumb	Message from/to Sobecki re: status of National Robinson sale and conference with Naughton.	.30
02/21/03	M. Berkoff	Conference call with Lazard and major creditor representatives (1.50); review Lazard analysis (.60); teleconference from creditors, Ervin Leasing and Hahn & Hessen re: sale notice (.40).	2.50
02/23/03	M. Berkoff	Review emails, closing statement and memo on National Robinson.	.40
02/24/03	S. Christenholz	Email to M. Berkoff re: sale issues.	.50
02/24/03	M. Berkoff	Teleconference with T. Pohl re: meeting at Skadden (.10); prepare for meeting (.50); attend meeting (.70). Also, review emails and draft closing statement for National-Robinson sale (.50).	1.80

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02/24/03	M. Naughton	Review proposed closing statement for National Robinson (.10); review e-mail from G. Plumb re: National Robinson (.10); conferences with G. Plumb re: same (.10); e-mail exchange as to sale of Indiana real estate (.20); telephone conference with Indiana counsel re: same of Indiana real estate (.30).	.80
02/24/03	G. Plumb	Teleconference with Gullikson re: closing of transaction (.2); review Closing Statement and e-mail to Sobecki re: holdback issues (.4); teleconference with Sobecki re: holdback payables and receivables (.2); teleconference with Gullikson re: escrow concept (.2); conference with Naughton re: escrow issue (.1); review and comment on revised documents (.8); teleconference with Gullikson to discuss documents (.6); additional teleconference with Sobecki (.1); message to Bill McDonough (.1).	2.70
02/25/03	S. Christenholz	Office conference with M. Berkoff re: sale issues (.3).	.30
02/25/03	M. Berkoff	Review press reports (.20); exchange emails with T. Pohl and L. Beckerman re: tax claims (.20). Also, office conference with A. Zirn and N. Taylor re: tax claim information requested by L. Beckerman (.30); teleconference from L. Beckerman re: same (.30).	1.00
02/25/03	M. Berkoff	Review numerous emails re: National-Robinson closing (.40).	.40

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02/25/03	M. Naughton	Review, respond to e-mail from M. Chestovich re: sale of Portage County, Indiana real estate (.20); factual investigation re: mechanic's liens filed against Portage County real estate (.50); telephone conference with H. Azulay (bondholders) re: same (.10).	.80
02/25/03	G. Plumb	Review revised documents (.5); teleconference with Gullikson to discuss comments (.4); teleconference with McDonough and Nelson re: decrease in receivable and increase in payable (.3); additional teleconference with Gullikson re: comments to closing statement (.2); conference with Naughton and messages to Sobecki re: escrow issues (.2); additional document review (.3); teleconference with Gullikson re: assignment and certification (.2); additional teleconference with Gullikson (.1).	2.20
02/25/03	M. Fischer	Inquiry from Mike McGrane re: U.S. Steel right to assume DNN agreements (.10); review DNN Forbearance Agreement and Line Access Agreement (.80); respond to Mr. McGrane (.30).	1.20
02/26/03	M. Berkoff	Field various calls from creditors re: AK Steel asset purchase agreement (.50).	.50
02/26/03	M. Naughton	Draft letter to H. Azulay (bondholders' counsel) enclosing mechanic's liens (.20); telephone conference with, e-mail to M. Chestovich re: same (.10); attention to sale of National	.50

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		Robinson membership interest (.20).	
02/26/03	G. Plumb	Review revised documents re National Robinson (.5); teleconference with Gullikson re: certification issues and closing statement issues (.3); conference with Naughton (.1); message to Nelson re: closing statement issues (.1); teleconference with Sobeki re: closing statement issues, escrow and related matters (.2); teleconference with Nelson re: closing statement (.1); review final changes (.4); message to Gullikson (.1); conference with naughton re: closing mechanics (.1); attend to closing (.3).	2.20
02/27/03	M. Naughton	Conference with G. Plumb, including telephone conference with R. Gullickson, re: National Robinson sale of membership interest, and attention to other items (.50).	.50
02/27/03	G. Plumb	Conference with Naughton re: closing procedures (.1); messages to Gullikson (.2); letter to Gullikson (.1).	.40
02/28/03	M. Naughton	Attention to National Robinson matters, including telephone conferences with B. McDonough, E. Wise (Citibank's counsel), R. Gullickson (Robinson Steel's counsel) and review of Certificate of Compliance (1.50).	1.50
	Total Hours		29.40
	Total Fees		\$13,365.00

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Invoice # 1360175

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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. Fischer	Partner	1.20	500.00	600.00
G. Plumb	Partner	9.60	475.00	4,560.00
M. Berkoff	Partner	8.90	475.00	4,227.50
M. Naughton	Partner	6.60	450.00	2,970.00
C. McManus	Associate	.30	325.00	97.50
S. Christenholz	Associate	1.00	325.00	325.00
W. Choslovsky	Associate	1.80	325.00	585.00
		=====		=====
TOTALS		29.40		13,365.00

Total Fees and Disbursements \$13,365.00

Total Matter Current Balance \$13,365.00

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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

April 24, 2003
Invoice # 1370250

Matter Number: 306073-000003

Matter Name: Asset Dispositions

For Legal Services Rendered Through March 31, 2003

For National Steel Corporation

		<u>Hours</u>
02/17/03 G. Plumb	Review e-mail re: reconciliation of amounts and forward to Naughton and Nelson for review (.1); conference with Naughton re: documentation issues and messages to/from Gullikson over continuing indemnities (.2).	.30
03/03/03 M. Berkoff	Review email exchange between A. Zirn and L. Beckerman re: outstanding tax claims (.20); field call from creditor re: proposed sale (.20).	.40
03/03/03 M. Naughton	Attention to National Robinson matters including telephone conference with and fax to Robinson Steel counsel, e-mail exchanges and telephone conference with client, and attention to lenders' consents (.50); telephone conference with B. Hyman (Illinois Power) re: Notice of Assignment (potential) of Illinois Power contracts (.10); (initial) review of Notice as to Illinois Power (.20).	.80

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National Steel Corporation
Invoice # 1370250

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03/04/03 M. Naughton	Attention to National Robinson matters, including review of correspondence from R. Gullickson enclosing full set of documents, correspondence to K. Sobeki enclosing full set of documents (.20).	.20
03/04/03 M. Naughton	Attention to sale of Portage, Indiana real estate including reviewing e-mails as to liens on real estate and reviewing and commenting upon form of lien satisfaction (.20); telephone conference with S. Thomas re: Bank Group's Consent to National Robinson membership interest sale (.20).	.40
03/07/03 M. Naughton	Telephone conferences with Jed Goldfarb (Skadden attorney) re: government's request for information related to sale (.30); review request for information from US government (.20); conference with M. Berkoff re: same (.20); telephone conference with Bank Group's counsel re: National Robinson (.10).	.80
03/07/03 M. Fischer	Locate and transmit copies of WORD versions of DNN transaction Forbearance Agreement, Purchase and Sale Agreement and Line Access Agreement to Jack Moran per his request.	.50
03/10/03 M. Naughton	Conference with G. Plumb re: National Robinson matters (.10); review, respond to e-mail as to proposed sale of Indiana real estate (.20).	.30

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03/10/03 G. Plumb	Conference with Naughton re: National Robinson closing and comments of bank counsel (.2); teleconference with counsel to Robinson (.1).	.30
03/10/03 M. Fischer	Communications with client and Ms. Baue and comparison of Piper Rudnick copies of WORD versions of DNN transaction Forbearance Agreement, Purchase and Sale Agreement and Line Access Agreement as executed and delivered by NKK's counsel per client's request.	.70
03/10/03 V. Baue	Telephone calls with opposing counsel to obtain electronic copies of documents requested by the client; forwarding documents to the client.	.50
03/12/03 M. Naughton	Telephone conference with K. Sobecki, conference with G. Plumb re: sale of interest in National Robinson (.10); telephone conferences with E. Kaup (Skadden), M. Leipold (Illinois Power) re: assignability of contracts (.10).	.20
03/12/03 G. Plumb	Message to David Kocab re: entry of order approving VP Buildings settlement.	.10
03/13/03 M. Berkoff	Teleconference with T. Pohl to discuss April 7 hearing and strategy (.60); conference call with S. Towbin re: April 7 hearing (.30); teleconference from creditor (A-Tel Financial) re: sale motion (.30).	1.20

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03/13/03 G. Plumb	Message from Naughton re: status of settlement, call to Detroit counsel and message to Sobecki (.2); reviewed correspondence and order in settlement, and message to Labuda (.2).	.40
03/14/03 M. Berkoff	Review emails from L. Beckerman (.10); review letter from J. Newbold (IDR) and respond to Newbold (.20).	.30
03/14/03 M. Naughton	Attention to sale of National Robinson membership interests (.10).	.10
03/14/03 G. Plumb	Follow up on VP Building's settlement and final payout.	.20
03/16/03 M. Berkoff	Office conference with S. Christenholz re: Section 1146 issue and letter from J. Newbold (.20); consideration of claim issues (.40).	.60
03/17/03 M. Berkoff	Teleconferences with G. Cullen (.20) and E. Kaup (.10) re: letters from Illinois and Texas; review Section 1146 issues (.40); review numerous objections to stated cure amounts (.90).	1.60
03/17/03 M. Naughton	Review, respond to e-mails re: sale of Indiana real estate (.20).	.20
03/17/03 G. Plumb	Various teleconferences and review of e-mails re: closing deliveries (.2); various e-mails to/from Sobecki and Moran re: destruction certificate (.3); teleconference with Sobecki re: destruction certificate (.1); e-mails and documents to Gullikson (.2).	.80

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03/18/03 M. Berkoff	Teleconference from T. Pohl and E. Kaup re: Section 1146 tax issue (.10); review emails re: same (.10); review objections to cure amounts (.70); office conference with W. Choslovsky re: Section 1146 research (.10).	1.00
03/18/03 G. Plumb	Teleconference with counsel to Citadel; teleconference with Jim Nelson re: exchange/transfer of Metals stock.	.20
03/19/03 M. Berkoff	Review pleadings received from counsel for A-Tel (.20); teleconference from S. Wolfe (.10); teleconference from T. Pohl re: latest developments (.10).	.40
03/19/03 G. Plumb	Finalize terms of stock transfer from National to Citadel.	.30
03/21/03 M. Berkoff	Teleconference with T. Pohl re: need to continue auction date (.10); teleconferences with Judge Squires' clerk, Susan, re: continuance (.20); teleconferences with E. Kaup re: same and various objections to cure amounts and prepare for motion to continue sale hearing and related dates (.30); review cure objections (.40).	1.00
03/24/03 W. Choslovsky	Calls to/from John Francheschi regarding continuance of auction; read and summarize motion regarding same and forward to Mr. Francheschi (.8); e-mails to/from Jack Moran regarding Bethlehem Steel bid procedures; read recent pleadings regarding same and forward to Mr. Moran (1.3).	2.10

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03/24/03 S. Christenholz	Reviewed order extending sale hearing.	.20
03/24/03 M. Naughton	Review various emails relating to Pyro Industrial liens (.20); telephone call with counsel for Pyro Industrial regarding same (.30); email to M. Chestovich regarding same (.10).	.60
03/26/03 M. Berkoff	Teleconference with T. Angel (UMW) and conference call with Angel and E. Kaup re: new auction dates (.20). Also, teleconference from creditor re: sale (.20).	.40
03/26/03 M. Naughton	Field calls from various creditors relating to sales procedures (.20); telephone call with K. Todd (Pyro Industrial) regarding asserted lien, and email to M. Chestovich regarding same (.10).	.30
03/30/03 W. Choslovsky	Review and research letter from Minnesota Attorney General to U.S. Trustee regarding fate of National Pellet Company in event of sale.	.50
03/31/03 M. Naughton	Telephone conference (3/27) with M. Chestovich, W. Choslovsky re: Pyro Industrial lien and Indiana sale of real estate (.10); review various e-mails relating to Primavera Software (.10); review e-mail from Lazard and FTI's due diligence request (.10).	.30
Total Hours		18.20
Total Fees		\$8,070.00

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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>
M. Fischer	Partner	1.20	500.00	600.00
G. Plumb	Partner	2.60	475.00	1,235.00
M. Berkoff	Partner	6.90	475.00	3,277.50
M. Naughton	Partner	4.20	450.00	1,890.00
S. Christenholz	Associate	.20	325.00	65.00
W. Choslovsky	Associate	2.60	325.00	845.00
V. Baue	Associate	.50	315.00	157.50
		=====		=====
TOTALS		18.20		8,070.00

Total Fees and Disbursements \$8,070.00

Total Matter Current Balance \$8,070.00

Attachment 2

Piper Rudnick

Fed ID #36-2115356

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

January 27, 2003
Invoice # 1341761

Matter Number: 306073-000004

Matter Name: Automatic Stay (Relief Actions)

For Legal Services Rendered Through December 31, 2002

For National Steel Corporation

			<u>Hours</u>
12/06/02	W. Choslovsky	Call to David Zelenak, City Attorney for Lincoln Park, Michigan, regarding garnishment proceeding (.20); calls/e-mails to/from John Francheschi, National Steel Corporation's lawyer, regarding same (.30).	.50
12/09/02	W. Choslovsky	Conference call with Mark Naughton, Mickey Chestovich, Ron Werhnyak, Ann Hatch, Robin Pree, Paul Hedish and Lydia Kahigian regarding Moore case and lifting the stay; also discussed insurance coverage and PI draft procedures order (1.4); edit draft letter to David Zelnak, City Attorney for Lincoln Park, Michigan, regarding City's violation of stay; e-mail to John Francheschi regarding same (.5).	1.90
12/10/02	W. Choslovsky	Case law research regarding Section 502(e)(1) as it relates to PSC's Motion to Lift Stay (1.8); draft and edit National Steel Corporation's objection to PSC's lift stay motion; file same (2.00).	3.80

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Invoice # 1341761

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12/10/02	M. Naughton	Review e-mail exchange re: Griggs' request for information and draft letter re: same (.20); telephone conference with claimant counsel, Margaret Jensen, re: procedures (.10).	.30
12/11/02	W. Choslovsky	Call to John Kujawski, Moore's lawyer, to discuss settlement prospects (.20); discuss same with Mark Naughton (.10).	.30
12/12/02	W. Choslovsky	Call to John Kujawski, Moore's lawyer, with Mark Naughton regarding application and scope of stay and settlement of claim (.30); detailed e-mail to client contacts summarizing call and going forward strategy (.8); calls/e-mails to/from Bob Wine, Walker's lawyer, regarding December 17 hearing and continuing motion (.3).	1.40
12/24/02	M. Naughton	Review correspondence from counsel for Grigg seeking information as to insurance (.10).	.10
	Total Hours		8.30
	Total Fees		\$2,168.50

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	.40	385.00	154.00
W. Choslovsky	Associate	7.90	255.00	2,014.50
		=====		=====
TOTALS		8.30		2,168.50

Total Fees and Disbursements \$2,168.50

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

February 25, 2003
Invoice # 1349931

Matter Number: 306073-000004

Matter Name: Automatic Stay (Relief Actions)

For Legal Services Rendered Through January 31, 2003

For National Steel Corporation

			<u>Hours</u>
01/13/03	W. Choslovsky	Calls to David Zelenak, lawyer for City of Lincoln Park, regarding application of automatic stay to pre-petition city fines.	.50
01/21/03	W. Choslovsky	Call from John Francheschi, National Steel Corporation's in-house counsel, regarding National Steel Corporation's January 22, 2003 court hearing with City of Lincoln Park (.30); calls to David Zelanek, city attorney for Lincoln Park, regarding application of automatic stay to city procedures (.50).	.80
01/22/03	W. Choslovsky	Call from John Francheschi to discuss court hearing with City of Lincoln Park, Michigan and application of stay to same.	.40
	Total Hours		1.70
	Total Fees		\$552.50

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>
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Invoice # 1349931

Page 2

W. Choslovsky	Associate	1.70	325.00	552.50
		=====		=====
TOTALS		1.70		552.50

Total Fees and Disbursements \$552.50

Total Matter Current Balance \$552.50

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

March 25, 2003
Invoice # 1360176

Matter Number: 306073-000004

Matter Name: Automatic Stay (Relief Actions)

For Legal Services Rendered Through February 28, 2003

For National Steel Corporation

			<u>Hours</u>
02/06/03	W. Choslovsky	Calls to/from Robert Phillips, lawyer for Norfolk Southern, regarding application of stay to discovery in Moore case (.3); calls to John Kujawski, lawyer for Moore, regarding application of stay to discovery in Moore case (.2).	.50
02/10/03	W. Choslovsky	Read, summarize and research Furmanite's lift stay motion (.50); draft memorandum regarding same (.40); discuss same with Mark Naughton (.20); call to Howard Cohen, Creditor Committee's counsel, regarding same (.20).	1.30
02/11/03	W. Choslovsky	Calls to/from Brian McGovern, Furmanite's lawyer, regarding Furmanite's lift stay motion (.40); research and draft response to Furmanite's motion in case of filing (1.20).	1.60
02/12/03	W. Choslovsky	Conference call with Mickey Chestovich, National Steel Corporation's in-house counsel, Russell Scott, National Steel Corporation's local counsel, and Lydia Khagihan, National Steel	1.30

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Invoice # 1360176

Page 2

Corporation's Granite City
Manager, regarding Furmanite's
lift stay motion (.5); calls
to/from Brian McGovern, lawyer for
Furmanite, regarding Furmanite's
lift stay motion; review docket
pleadings in Furmanite case (.8).

02/14/03	W. Choslovsky	Calls/e-mails to/from Brian McGovern, lawyer for Furmanite, regarding Furmanite withdrawing its lift stay motion (.60); discuss same with Mark Naughton (.20).	.80
02/17/03	W. Choslovsky	Call from Brian McGovern, Furmanite's lawyer, regarding Furmanite's withdrawal of its lift stay motion (.30); calls/e-mails to client contacts regarding same (.20).	.50
02/18/03	W. Choslovsky	Draft and circulate order withdrawing Furmanite's Motion to Lift Stay (.90); e-mails to/from interested parties regarding same (.30).	1.20
02/21/03	W. Choslovsky	E-mail from Brian McGovern, Furmanite lawyer, regarding agreed order to withdraw Furmanite's stay motion.	.10
	Total Hours		7.30
	Total Fees		\$2,372.50

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>
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National Steel Corporation
Invoice # 1360176

Page 3

W. Choslovsky	Associate	7.30	325.00	2,372.50
		=====		=====
TOTALS		7.30		2,372.50

Total Fees and Disbursements \$2,372.50

Total Matter Current Balance \$2,372.50

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

April 24, 2003
Invoice # 1370251

Matter Number: 306073-000004

Matter Name: Automatic Stay (Relief Actions)

For Legal Services Rendered Through March 31, 2003

For National Steel Corporation

		<u>Hours</u>
03/10/03 W. Choslovsky	Review suggestion of stay letter drafted by Mickey Chestovich for McDowell state court suit.	.20
03/16/03 W. Choslovsky	Research and review Berndt lift stay agreed stipulation and confirm details of same per Mickey Chestovich's request, e-mails to/from Mr. Chestovich regarding same.	1.20
03/19/03 W. Choslovsky	E-mails to/from Mickey Chestovich, National Steel Corporation in-house counsel, regarding Berndt lift stay order; review same.	.20
03/24/03 W. Choslovsky	E-mails to/from Mickey Chestovich regarding application of stay to pending lawsuits (.30); draft letter for Mr. Chestovich to send to plaintiffs regarding same (.40).	.70
03/27/03 W. Choslovsky	Calls to/from Joe Kazmeriak, NSC's local counsel, regarding continued application of stay to Hudson case in Edwardsville, Illinois; calls to/from John Kujawski, lawyer for Moore, regarding lifting stay in Moore case.	.70
Total Hours		3.00
Total Fees		\$975.00

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National Steel Corporation
Invoice # 1370251

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>
W. Choslovsky	Associate	3.00	325.00	975.00
		=====		=====
TOTALS		3.00		975.00

Total Fees and Disbursements \$975.00

Total Matter Current Balance \$975.00

Attachment 3

Piper Rudnick

Fed ID #36-2115356

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

January 27, 2003
Invoice # 1341762

Matter Number: 306073-000005

Matter Name: Business Operations

For Legal Services Rendered Through December 31, 2002

For National Steel Corporation

			<u>Hours</u>
12/02/02	M. Naughton	Review e-mails as to extension of Chicago District Sales Office and conference with W. Choslovsky re: same (.10); review e-mail as to EES Coke Battery (.10).	.20
12/03/02	M. Naughton	Review letter from counsel for Ruan Leasing re: acceptance/rejection of lease, and conference with S. Christenholz re: same (.10); e-mail exchange with J. Moran re: Eramet claims (.20).	.30
12/04/02	M. Naughton	Review e-mail from J. Moran re: Tinplate Partners and draft e-mail to M. O'Neill re: same (.10); conferences with S. Christenholz re: Weirton Steel matters (.20); review documents for Weirton Steel matters (.30); review, revise proposed letter to counsel for Weirton Steel (.30).	.90
12/04/02	M. Naughton	Review documents and prepare for meeting with J. Davis, et al. re: EES Coke Battery (.20); conferences with W. Choslovsky re: same (.20).	.40

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Fed ID #36-2115356

National Steel Corporation
Invoice # 1341762

Page 2

12/05/02	M. Naughton	Continue review of documents underlying EES/Coke Battery transactions and prepare for meeting re: same (.60); conference with J. Davis, R. Nied, H. Mayes, W. Choslovsky re: EES No. 5 Coke Battery facts and strategies (1.60); telephone conference with R. Werhnyak re: asset disposition questions, Weirton Steel (.10); conferences with S. Christenholz, B. Audette re: Weirton Steel set off claim and letter to counsel re: same (.40); review research as to Weirton's asserted set off rights (.30).	3.00
12/05/02	C. McManus	Telephone conference with client re: setoff issues with Worthington (.2); telephone conference with Worthington re: same (.2).	.40
12/06/02	M. Naughton	Conference with S. Christenholz re: Weirton Steel matters (.30); draft e-mail to M. Berkoff re: EES Coke Supply (.30); issues from yesterday's meeting (.30); review W. Choslovsky e-mail re: EES Coke Supply (.10).	1.00
12/09/02	M. Naughton	Review fax from counsel re: Tinline Partners and forward same to J. Moran (.20); conference with S. Christenholz re: Minnesota Taconite taxes, Weirton Steel issues and Di Minimis asset sale procedure (.20); review email from S. Christenholz re: Minnesota Taconite taxes (.10).	.50

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National Steel Corporation
Invoice # 1341762

Page 3

12/11/02	M. Berkoff	Consideration of letter agreement with ADS (.30); teleconference with R. Werhnyak re: PBGC complaint (.10); review emails re: Metals USA (.30).	.70
12/11/02	C. McManus	Reviewed materials re: new setoff issue.	.40
12/13/02	M. Naughton	Telephone conferences with B. McDonough, S. Thomas, M. Yukevich re: Bank of New York, payments under "B" Coke Battery at Granite City (.80).	.80
12/17/02	M. Naughton	E-mail to R. Foley re: payment of professional fees to Marubeni (.10).	.10
12/18/02	C. McManus	Reviewed e-mails and drafted setoff stipulation and motion for Worthington deal.	.80
12/19/02	W. Choslovsky	Calls to/from John Francheschi, National Steel Corporation's in-house counsel, regarding Costa (.30); review Costa purchase orders and research applicability of Section 365 (.50).	.80
12/19/02	C. McManus	Exchanged e-mails with client re: Worthington setoff deal.	.10
12/20/02	B. Audette	Meeting with Mark Berkoff, re: assumption and assignment issues (.2); Meeting with George Plumb, re: same (.2); Research: assumption and assignment in context of JV (6.90).	7.30
12/20/02	M. Berkoff	Review and edit letter re: ADS Roll & Hold (.40); discuss same with D. Gutfeld (.10) and B. McDonough (.10). Also, office conference with C. McManus re:	1.60

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Page 4

Molten Metals (.30); conference call with C. McManus and D. Zinn re: same and 9019 motion (.20). Also, office conferences with B. Audette re: National Robinson Joint Venture research issues (.50); report to K. Sobecki (.00).

12/20/02	C. McManus	Exchanged e-mails with client re: new setoff deal (.2).	.20
12/23/02	B. Audette	Research: assumption and assignment issues (1.3); Drafted memorandum re: same (5.8).	7.10
12/23/02	M. Berkoff	Office conference with D. Gutfeld re: ADS' comments to letter agreement (.20); teleconference with M. Cohen re: same (.20); review correspondence from court re: ex parte letter from employee (.10).	.50
12/26/02	M. Berkoff	Review and respond to emails regarding National Robinson (.40) and review emails regarding Robert Russell (.20).	.60
12/26/02	M. Naughton	Review e-mails relating to preference demand from VP Buildings, Inc. and respond to same (.40).	.40
12/30/02	M. Berkoff	Review notice of assignment (.10); review M. Fischer's analysis (.20); office conference with G. Plumb re: National Robinson JV (.20); review correspondence and term sheet re: National Robinson (.30).	.80
12/30/02	M. Naughton	Review e-mail related to National Robinson Venture (.10).	.10

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Invoice # 1341762

Page 5

12/30/02	M. Naughton	Telephone conference with Susan Pistorius re: entry of order on personal injury claims liquidation procedures (.10); revise, finalizes Motion to Settle with Molton Metals (.80).	.90
12/31/02	M. Naughton	Review NKK Assignment of Rights under Galvanizing Line and forward same to M. Fischer (.10).	.10
Total Hours			30.00
Total Fees			\$8,452.00

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

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
M. Berkoff	Partner	4.20	395.00	1,659.00
M. Naughton	Partner	8.70	385.00	3,349.50
C. McManus	Associate	1.90	265.00	503.50
W. Choslovsky	Associate	.80	255.00	204.00
B. Audette	Associate	14.40	190.00	2,736.00
TOTALS		30.00		8,452.00

Total Fees and Disbursements \$8,452.00

Total Matter Current Balance \$8,452.00

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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

February 25, 2003
Invoice # 1349932

Matter Number: 306073-000005

Matter Name: Business Operations

For Legal Services Rendered Through January 31, 2003

For National Steel Corporation

			<u>Hours</u>
01/02/03	M. Berkoff	Prepare for conference call with client (.30). Office conference with G. Plumb re: open issues (.30); conference call with G. Plumb, K. Sobecki and Glen Pearson to discuss National Robinson (.50).	1.10
01/02/03	M. Naughton	Review e-mail, attachments from J. Moran re: Tube City (.30); telephone conference with S. Thomas re: payment of rent under "B" Battery Lease (.10); lengthy telephone conference with J. Moran re: Tube City, Crowe Chizek (.40).	.80
01/03/03	M. Naughton	Review e-mail from J. Moran re: Tube City (.10); draft e-mail to C. Springer (Committee) explaining proposed deal on Tube City billing issues (.40); e-mail to M. Chestovich, J. Moran re: LTV bar date (.10).	.60
01/06/03	M. Berkoff	Teleconference with B. McDonough re: ADS (.10); discuss same with D. Gutfeld (.10). Also, office conference with G. Plumb re: National Robinson (.10); try to finalize ADS open issues (.40).	.70

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National Steel Corporation
Invoice # 1349932

Page 2

01/06/03	M. Naughton	Review, respond to e-mail re: National Steel Federal Credit Union (.10).	.10
01/07/03	C. McManus	Reviewed materials from client re: proposed setoff with Arlington Metals (.3); wrote client emails re: new setoff proposals (.2).	.50
01/08/03	M. Berkoff	Teleconference with M. Cohen re: ADS open issues (.30); edit settlement letter (.30).	.60
01/08/03	M. Naughton	Conference with S. Christenholz re: Russo land sale, and Weirton Steel issues (.20).	.20
01/08/03	C. McManus	Exchanged emails with client re: strategy for setoffs.	.20
01/09/03	W. Choslovsky	E-mails to Jan Duban regarding National Steel Corporation's magnesium supplies, ESM and negotiation of critical vendor status.	.60
01/09/03	M. Berkoff	Teleconference with M. Cohen re: ADS Settlement (.20); office conferences with D. Gutfeld re: confirming no ADS reclamation issues (.10); finalize letter to M. Cohen (.20).	.50
01/09/03	M. Naughton	Review e-mail exchange relating to Russo Properties (.10); conferences with S. Christenholz, R. Werhnyak re: Weirton Steel (.90); e-mail exchange re: ESM claims (.10); conference with M. Fenton, e-mail to opposing counsel re: Ziegler payments (.20).	1.30

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National Steel Corporation
Invoice # 1349932

Page 3

01/10/03	M. Berkoff	Teleconference from M. Cohen re: ADS (.20); teleconference with B. McDonough re: same (.10); correspondence to B. McDonough (.10). Also, report to D. Gutfeld re: ADS (.10).	.50
01/10/03	M. Naughton	Lengthy telephone conference with C. Springer re: Tube City, next omnibus hearing, etc. (.40).	.40
01/12/03	M. Berkoff	Review correspondence re: Tube City and relay comments to M. Naughton (.20).	.20
01/13/03	M. Naughton	Review e-mails relating to savings by financing insurance premiums with AFCO (.10); lengthy conferences with S. Christenholz re: Weirton Steel matters (.40); review case law on rights under contract rejected after work is performed (.30).	.80
01/14/03	M. Berkoff	Conference call with G. Plumb and T. LaBuda re: mechanics and procedures for sale and Robinson's positions vis-a-vis same (.40); follow-up office conference with G. Plumb (.20). Also, review motions set for hearing on 1/21 (.40).	1.00
01/14/03	M. Naughton	Conferences with S. Christenholz re: Weirton Steel matters (.10); review Weirton Steel correspondence (.20).	.30
01/15/03	M. Naughton	Telephone conference and e-mail exchanges with J. Moran re: Double G Venture, Tube City (.50); e-mail exchange, brief conference with S. Christenholz re: Weirton Steel (.10).	.60

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Invoice # 1349932

Page 4

01/16/03	M. Naughton	Review revised proposed agreement for Tube City (.20); review Weirton Steel benefits agreement and consider strategy related to same (.20); conferences with S. Christenholz re: Weirton Steel matters, including telephone conferences with R. Werhnyak (1.30).	1.70
01/16/03	C. McManus	Telephone conference with client re: setoff with Worthington (.2).	.20
01/20/03	M. Naughton	Review e-mail from counsel for Precoat re: treatment of liability under USX Transaction (.10); draft e-mail to J. Moran, et al. re: Precoat (.30).	.40
01/21/03	M. Naughton	E-mails, fax memo relating to AFCO Premium Finance (.30); telephone conference with J. Moran re: Tube City, Double G Venture, etc. (.30); conferences with S. Christenholz re: various operational issues, and review, revise proposed e-mails on same issues (.40).	1.00
01/22/03	M. Naughton	Review fax from J. Moran re: capital contribution to Double G L.P. and forward same with cover memo to M. Berkoff (.20).	.20
01/27/03	M. Naughton	Review e-mail from S. Christenholz re: IMS contract, and respond to same (.10).	.10
01/28/03	M. Naughton	Conference with S. Christenholz re: open items, including ISM, Weirton Steel, etc. (.10); review Equalization Agreement between client and Bethlehem Steel and fax from J. Moran re: same (.20).	.30

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Invoice # 1349932

Page 5

01/28/03 C. McManus Reviewed client's emails re: .20
Worthington setoff arrangement.

Total Hours 15.10

Total Fees \$6,697.50

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

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEEES</u>
M. Berkoff	Partner	4.60	475.00	2,185.00
M. Naughton	Partner	8.80	450.00	3,960.00
C. McManus	Associate	1.10	325.00	357.50
W. Choslovsky	Associate	.60	325.00	195.00
		=====		=====
TOTALS		15.10		6,697.50

Total Fees and Disbursements \$6,697.50

Total Matter Current Balance \$6,697.50

Piper Rudnick

Fed ID #36-2115356

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

March 25, 2003
Invoice # 1360177

Matter Number: 306073-000005

Matter Name: Business Operations

For Legal Services Rendered Through February 28, 2003

For National Steel Corporation

			<u>Hours</u>
02/04/03	M. Naughton	Conference with S. Christenholz re: Canadian customs bond issue (.20).	.20
02/05/03	M. Berkoff	Teleconference from B. McDonough and S. Thomas re: State of Michigan self-insurance issue (.30); review emails (.30); teleconferences with creditors re: case status (.40).	1.00
02/17/03	M. Berkoff	Teleconferences from retirees (.40) and Bill Pucklus (Spectrum Carrier) (.20) re: sale notice (to AK Steel) and case status.	.60
02/19/03	M. Naughton	Conference with S. Christenholz re: Canadian tax issue (.20); telephone conferences with K. Simon, S. Mariani re: National Robinson matter and DIP financing (.10); telephone conference with E. Wise (lenders' counsel) re: same(.10).	.40
02/24/03	M. Naughton	Lengthy telephone conference with T. Strobel (Flat Rock Metal) re:critical vendor status, preference issue, etc. (.40); review memorandum as to financial performance (.10).	.50

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National Steel Corporation
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Page 2

02/25/03	M. Naughton	Telephone conference with J. Moran, W. Choslovsky re: Flat Rock Metal, Belden & Blake Corp., Ziegler, Bethlehem Steel Equalization Agreement, etc. (.50).	.50
02/26/03	M. Naughton	E-mail exchange re: insurance issue (.10); telephone conference with T. Strobel (Flat Rock Metal) re: critical vendor issues (.10); conference with M. Berkoff re: same (.20).	.40
02/27/03	M. Naughton	Lengthy telephone conference with J. Moran, M. Springfield re: Flat Rock Metal vendor issues (1.00); telephone conference with T. Stroebel re: Flat Rock Metal (.20).	1.20
02/28/03	M. Naughton	Lengthy telephone conference with M. Springfield re: Flat Rock Metal (.70); conference with S. Christenholz re: Canadian GST tax (.20).	.90
	Total Hours		5.70
	Total Fees		\$2,605.00

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	1.60	475.00	760.00
M. Naughton	Partner	4.10	450.00	1,845.00
		=====		=====
TOTALS		5.70		2,605.00

Total Fees and Disbursements	\$2,605.00
Total Matter Current Balance	<u><u>\$2,605.00</u></u>

Piper Rudnick

Fed ID #36-2115356

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

April 24, 2003
Invoice # 1370252

Matter Number: 306073-000005

Matter Name: Business Operations

For Legal Services Rendered Through March 31, 2003

For National Steel Corporation

		<u>Hours</u>
03/03/03 M. Naughton	Telephone conference with M. Springfield re: Flat Rock Metal issues (.20).	.20
03/06/03 M. Naughton	Review, respond to e-mails as to Double G/Bethlehem Steel Equalization Agreement.	.30
03/10/03 M. Naughton	Review, respond to e-mail re: Bethlehem and Belden lease (.20).	.20
03/14/03 M. Naughton	Telephone conferences with M. Springfield (client); telephone conferences J. Moran re: Flat Rock Metals (.40).	.40
03/18/03 M. Naughton	Conference with W. Choslovsky re: freight and weight restrictions (.10).	.10
03/21/03 M. Naughton	Telephone call with vendor regarding current status on payment of administrative expenses (.20).	.20
03/24/03 M. Naughton	Review, analyze Subordination Agreement with LaSalle Business Credit regarding Tinline Holdings' claim (.20); review email from J. Moran, respond with email and fax relating to Tinline	.60

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	Holdings' claim (.20); review email chain as to Double G Venture Equalization Agreement (.20).	
03/25/03 M. Naughton	Conference with G. Plumb regarding Tinsplate Partners and LaSalle's claim of subordination (.30).	.30
03/25/03 G. Plumb	Re: Tin Plate; conference with Naughton re: terms of subordination agreement.	.30
03/26/03 M. Naughton	Draft email to A. Solow regarding Tinsplate Partners matter (.20).	.20
03/31/03 M. Naughton	E-mail exchanges (3/27) re: Tinsplate Holdings (.10); telephone conference with Strobel, e-mail exchanges client re: Flat Rock Metal (.20); telephone conference with M. Springfield re: Flat Rock Metal (.20).	.50
	Total Hours	3.30
	Total Fees	\$1,492.50

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

TIMEKEEPER	TITLE	HOURS	RATE	FEEES
-----	-----	-----	-----	-----
G. Plumb	Partner	.30	475.00	142.50
M. Naughton	Partner	3.00	450.00	1,350.00
		=====		=====
TOTALS		3.30		1,492.50

Total Fees and Disbursements	\$1,492.50
Total Matter Current Balance	<u>\$1,492.50</u>

Attachment 4

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

January 27, 2003
Invoice # 1341781

Matter Number: 306073-000006

Matter Name: Case Administration

For Legal Services Rendered Through December 31, 2002

For National Steel Corporation

			<u>Hours</u>
11/01/02	S. Christenholz	Reviewed open matters (0.4); office conference with Naughton regarding Portside and River Rouge sale (0.4).	.80
12/02/02	K. Philippe	Statutes for T. Paxton	.20
12/02/02	S. Christenholz	Office conferences with Naughton regarding various open matters.	.30
12/02/02	T. Paxton	Determine whether Schena Roofing's mechanic lien complies with Michigan's statutes: review file for notices of commencement and furnishings (.6); review Michigan's mechanic lien statute for requirements (1.5) and review case law for application (1.1).	3.20
12/02/02	M. Berkoff	Office conference with M. Naughton re: December 17 court (.30). Also, review correspondence from Ruan Transportation (.10) and discuss same with S. Christenholz (.10). Also, office conference with N. Taylor re: adequate protection payments (.10). Also, review pleadings at issue on December 17 (1.0).	1.60

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12/02/02	M. Naughton	Review Motion to Extend Lease for Chicago District sales office (.10); review Motion of Bank of New York for Adequate Protection Payments (.50); review e-mail exchange as to litigation on claim of improper mining (.10).	.70
12/02/02	M. Naughton	Conference with S. Christenholz re: Weirton Steel matters (.30); conference with W. Choslovsky re: personal injury claims, liquidation procedure, EES Coke Battery, Chicago District sales office lease, etc. (.40); conference with M. Berkoff re: responses for next omnibus hearing, other open matters (.20); conference with C. McManus re: Thyssen sale and Bank of New York motion (.20).	1.10
12/02/02	N. Taylor	Conferences with Steve Christenholz re: notice of change of firm name (.2); obtain copy of same (.2); review case docket for specific motion (.3); conference with Mark Naughton re: same (.1); print copy of Bank of New York motion and notice from bankruptcy court web site (.4); conference with Mark Berkoff (.1); calendar dates that adequate assurance payments are due (.3); call from professional re: motion (.1); obtain copy of same (.2)	1.90
12/02/02	C. McManus	Exchanged emails with client re: REACT environmental materials.	.20

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12/03/02	M. Naughton	Review e-mails from C. McManus to R. Werhnyak, response from J. Moran re: Bank of New York Motion (.20); telephone conference with B. McDonough, re: GECC, Pacesetter (.10); e-mail to C. McManus re: Marlin Leasing matter (.10); lengthy conference with M. Fenton re: GECC, Ziegler matters (.50); review open items for next omnibus hearing and prepare for same (.20).	1.10
12/03/02	M. Naughton	Conference with S. Christenholz re: Weirton Steel Pleadings (.10); attention to Order Authorizing Sale of Indiana Real Estate (.10); conference with C. McManus re: Bank of New York motion (.10); review letter from C. McManus to counsel for Marlin Leasing (.10).	.40
12/03/02	C. McManus	Exchanged emails with client re: Bank of New York lease and motion.	.30
12/04/02	T. Paxton	Assess mechanic lien documentation received from debtor's in house counsel and organize for compliance review (.7). Review and analyze mechanic liens statutes (.1).	.80
12/04/02	M. Berkoff	Office conference with M. Naughton re: matters up at December 17 Omnibus hearing and to discuss strategy (1.30); teleconferences with counsel for St. Paul (.20); review emails re: River Rouge (.10) and possible asset sales (.60).	2.20

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12/04/02	M. Naughton	Lengthy conference call with Bill McDonough, Jack Moran, Colleen McManus re: Bank of New York, and conference with Colleen McManus re: same (.70); conferences with B. McDonough, M. Fenton re: GECC/Heller Motion for Adequate Protection and Comerica Issues (.50).	1.20
12/04/02	M. Naughton	Review, respond to e-mail from M. Fenton re: lien searches (.10); lengthy conferences with M. Berkoff re: 12/17/ hearing, Weirton Steel, settlement motion, etc. (1.30); review Motion of PSC Metals to Lift Automatic Stay (.60); review proposed response of Committee to St. Paul Motion for Leave to File Late Claim (.20).	2.20
12/04/02	M. Naughton	Brief review of Akin Gump's October fee statement (.10); correspondence to counsel for St. Paul extending time to reply to motion for leave to file late claim (.10).	.20
12/04/02	N. Taylor	Coordinate service of Order authorizing sale of real estate (.3); obtain Schedule G per Colleen McManus (.2);	.50
12/04/02	C. McManus	Conference call with Naughton and clients re: Bank of New York motion (.5); Reviewed lease documents re: same (.6)	1.10
12/05/02	M. Berkoff	Telephone conference from D. Zinn re: Molten Metals' settlement terms (.20). Also, prepare for December 17, 2002 court (1.20).	1.40

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12/05/02	M. Berkoff	Telephone call from T. Pohl re: PBGC action (.20); review press release (.10); office conference with G. Plumb re: same (.20).	.50
12/05/02	M. Naughton	Conference with N. Taylor re: factual investigation on Notice to St. Paul and Interim Fee Application (.20); conference with T. Pohl re: Bank of New York motion (.10); conference with C. McManus re: same (.10).	.40
12/05/02	N. Taylor	Call to/from counsel re: hearing date and personal injury motion (.2); conference with Mark Naughton re: St. Paul Insurance Company motion (.2); review schedules and affidavits of service of Logan & Company (.6); e-mail to Logan & Company re: St Paul (.1); review schedule G of National Steel for specific lease (.3); conference with Colleen McManus re: same (.1)	1.50
12/05/02	C. McManus	Telephone conference with committee counsel re: Bank of New York motion (.2); brief conference with Naughton re: same (.1).	.30
12/05/02	C. McManus	Reviewed Bank of New York materials and wrote letter to co-lenders/lessors re: same.	.60
12/06/02	M. Naughton	Review case calendar (.10).	.10
12/06/02	N. Taylor	Revise and send case calendar (.3) compare property in schedule a's to chart of properties (.3)	.60

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12/06/02	C. McManus	Conference with Naughton re: Bank of New York motion and de minimus asset sales (.4); worked on response to Bank of New York motion (.5).	.90
12/08/02	C. McManus	Worked on response to motion by Bank of New York.	1.10
12/09/02	M. Naughton	Review, revise proposed memorandum in response to Bank of New York Motion to Lift Stay, and related e-mails for same (.50).	.50
12/09/02	N. Taylor	Obtain pdf copy of petition for William Choslovsky (.2); obtain service list for asset sale motions for Steve Christenholz (.2); e-mails to/from Logan & Company re: service of Notice upon St. Paul (.3); conferences with Mark Naughton re: same (.2); e-mails to/from Sitrick re: committee information (.3); review of court web site for Judge's calendar for December 17 (.2); draft agenda (.7)	2.10
12/09/02	C. McManus	Revised response to Bank of New York motion (.5); exchanged emails with clients re: same (.2).	.70
12/10/02	M. Berkoff	Prepare for December 17 omnibus hearing including review of draft response to objections to personal injury procedures motion; review responses to PNC and Bank of New York (1.60). Also, consideration of Debtors' position on St. Paul motion (.30).	1.90

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12/10/02	M. Naughton	Conferences, e-mail exchanges with C. McManus re: Bank of New York and Marlin Leasing matters (.40); e-mail to T. Pohl re: Bank of New York Motion for Adequate Protection (.20); prepare for next week's omnibus hearing (.20); receipt of request for appearance by Toyota Tsusho America, Inc. and conference with N. Taylor re: same (.10); review proposed correspondence from W. Choslovsky to Lincoln Park, MI counsel re: stay violation and comment upon same (.10); telephone conferences with M. Berkoff, R. Foley (National) re: payment of certain adequate protection payments to Marubeni and review adequate protection stipulation re: same (.20); revise, finalize response to Bank of New York motion (.70).	1.90
12/10/02	M. Naughton	Revise, finalize response to PSC Metals Motion for Relief from Stay, and conferences with W. Choslovsky re: same (1.00); telephone conference with M. Chestovich re: reply in support of personal injury claims liquidation procedures (.10).	1.10
12/10/02	N. Taylor	Conferences with William Choslovsky re: motions to be filed and personal injury procedures motion (.3); coordinate preparation of service lists for motion (.3); update service list of interested parties (.2); draft e-mail to Mark Naughton re: service of personal injury procedures motion (.3); brief	2.80

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conference with Mark Naughton re: same (.1); Coordinate filing and service of objections and press releases (1.0); draft notices and/or certificates of service for same pleadings (.3) conferences with Mark Berkoff, Mark Naughton, William Choslovsky and Colleen McManus re: same (.3)

12/10/02	C. McManus	Telephone conference with Bank of New York's attorney re: filing deadline (.1); conference with Naughton re: same (.2).	.30
12/10/02	C. McManus	Revised objection to Bank of New York motion (.6); exchanged emails with Naughton and clients re: same (.3); brief conference with Naughton re: same (.2); reviewed secured transaction documents re: same (.6); exchanged emails with and telephone conference with Skadden re: additional documents (.3).	2.00
12/11/02	M. Berkoff	Teleconference from counsel for Candee re: case status (.20); prepare for December 17 court (1.30).	1.50
12/11/02	M. Naughton	Conference with M. Fenton re: analysis of lien claims (.10); telephone conference with B. Foley re: payments to Ziegler, Marubeni for counsel fees (.20); work on, revise response to objections to personal injury claims liquidation motion (.50); conference with, review e-mail from, C. McManus re: Bank of New York Motion for Relief from stay (.10); review court schedule for Tuesday's omnibus	1.50

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hearing (.10); review e-mail from M. Fenton re: GECC adequate protection (.10); review index of documents relating to Bank of New York and leveraged lease (.20); telephone conference with counsel for Bank of New York, C. McManus re: Bank of New York matters, including conferences with C. McManus re: same (.20).

12/11/02	N. Taylor	Calls to/from creditors (.4); send e-mail to creditor with service lists and orders (.2); review affidavits of service of notice of commencement for specific creditors (.5); revise agenda (.5); review case docket for names of motions and docket numbers for agenda (1.0); e-mail to R. Foley re: adequate assurance payments (.2)	2.80
12/11/02	C. McManus	Conference with Naughton re: Bank of New York and upcoming hearing.	.20
12/12/02	M. Berkoff	Office conference with M. Naughton to go over matters up at 12/17 omnibus hearing (.30); review agenda (.20); teleconference with T. Pohl re: allocation of responsibilities at December 17 hearing (.10).	.60
12/12/02	M. Naughton	Work on agenda letter for Tuesday's hearing (.50); review objection of Tonya Hetrick to proposed procedures to liquidate personal injury claims (.30); conferences with C. McManus re:	1.90

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Marlin Leasing (.20); conference with M. Berkoff re: hearing Tuesday (.30); review, finalize Response in Support of Proposed Procedures to Liquidate Personal Injury Claims (.40); review Objection of PSC Metals to Proposed Claims Liquidation Procedures (.20).

12/12/02 N. Taylor 3.40
Revise agenda (.7); review case calendar for changes and case docket to see if new motions have been filed (.5); print motions from Court web site (.3); conferences with Mark Naughton and Mark Berkoff re: agenda and hearing (.3); conferences with Mark Naughton re: service of personal injury procedures motion (.2); e-mail to Logan and Company re: claims based on personal injury (.2) multiple conferences with Mark Naughton and William Choslovsky re: filing of debtors' reply re: personal injury motion and objections and responses filed (.5); assemble and coordinate filing and service of reply (.7)

12/12/02 C. McManus .70
Conference with Naughton re: strategy as to Bank of New York motion (.2); conference with Naughton and Bank of New York attorney re: motion (.2); reviewed appraisal re: same equipment (.3).

12/13/02 M. Berkoff 1.00
Review responses to St. Paul and Bank of New York motions (.30); prepare for December 17 omnibus hearing (.60); teleconference with R. Werhnyak re: same (.10).

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12/13/02	M. Naughton	Prepare for Tuesday's Omnibus Hearing (.20); work on, draft, revise and file, Joinder to Committee's Response to St. Paul Motion (.90); revise, finalize agenda letter for court hearing Tuesday (.20); conferences with M. Berkoff re: hearing Tuesday, other open items (.20).	1.50
12/13/02	N. Taylor	Review Judge's calendar for changes (.2); review of case docket for new motions and docket numbers for agenda (.3); revise agenda (.7); coordinate preparation of fax service list to interested parties (.4); revise joinder (.3); coordinate filing and service of agenda and joinder (.7); send agenda to specific parties by e-mail (.2) call to/from counsel re: omnibus hearing (.2); revise and send case calendar (.3)	3.30
12/13/02	C. McManus	Brief conference with Naughton re: status of Marlin Leasing & Bank of New York issues.	.20
12/14/02	T. Paxton	Review mechanic lien statutes for Michigan and Indiana (1.9); review documentation asserting liens (2.1) and review cases (.9).	4.90
12/16/02	W. Choslovsky	Prepare for December 17 omnibus hearing; review and edit court orders for entry at December omnibus hearing.	1.80
12/16/02	S. Christenholz	Office conference with N. Taylor regarding status.	.20

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12/16/02	M. Berkoff	Office conference with M. Naughton re: December 17 court (.30); review Committee's pleadings in support of Debtors motions (.20); teleconference with C. Springer re: same and December 17 court (.20). Also, review Sonnenschein objection to P.I. procedures order (.30); teleconference with S. Wolfe re: court (.20). Also, prepare for December 17 omnibus hearing (1.30).	2.50
12/16/02	M. Berkoff	Participate on pre-board meeting conference call with representatives from company and certain debtor professionals.	.70
12/16/02	M. Naughton	Prepare for tomorrow's court hearing, including review of pleadings and conferences with W. Choslovsky (1.30); conferences with M. Berkoff re: same (.30); review Objection of Travelers to Proposed Personal Injury Claims Liquidation Procedures (.20); telephone conferences with M. Chestovich, W. Choslovsky re: personal injury claims procedure hearing tomorrow (.30).	2.10
12/16/02	N. Taylor	Draft multiple orders for omnibus hearing and assemble same (1.3); conferences with William Choslovsky re: orders (.2) call from counsel (.3) e-mail agenda to counsel (.2); conferences with Steve Christenholz re: notice and service thereof (.2); prepare service list (.1)	2.30

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12/17/02	W. Choslovsky	Prepare for and attend omnibus court hearing (2.50); calls/e-mails to counsel of lift stay movants to discuss court's rulings (.80).	3.30
12/17/02	T. Paxton	Review mechanic liens file and statute (1.2)	1.20
12/17/02	M. Berkoff	Attend omnibus hearing (1.80); report to R. Werhnyak (.10) and K. Sobocki (.10).	2.00
12/17/02	M. Berkoff	Attend Board dinner (1.50); prepare for Board meeting on December 18 (including review binder) (1.60).	3.10
12/17/02	M. Naughton	Prepare for, attend court omnibus hearing including personal injury claims procedure (2.50); address certain open issues arising from omnibus hearing, such as calendaring dates, drafting orders, circulating entered orders, etc. (.50).	3.00
12/17/02	N. Taylor	Conferences with Mark Naughton and William Choslovsky re: results of hearing and drafting of orders (.4); send Rolling Meadows Order to M. Chestovich (.1); conferences with Steve Christenholz re: notice and service list (.2); coordinate preparation of same service list (.1); call from counsel (.2); e-mail service lists and orders to counsel (.2)	1.20

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12/17/02	C. McManus	Conference with Naughton re: status of Marlin Leasing & Bank of New York motions (.2); wrote letter to Marlin attorney (.2).	.40
12/18/02	M. Berkoff	Finish preparations for Board meeting (.70); attend board meeting at O'Hare Hilton (4.70).	5.40
12/18/02	M. Naughton	Review correspondence to counsel for Marlin Leasing (.10).	.10
12/18/02	N. Taylor	Draft several letters enclosing orders (1.0); draft scheduling orders (.8); obtain motion and order per Deborah Gutfeld (.3); coordinate preparation for filing and mailing of notices of filing re: ordinary course professionals (.3); conferences with Mark Naughton re: personal injury procedures motion and other filings (.1)	2.50
12/18/02	C. McManus	Reviewed pleadings re: Bank of New York motion.	.60
12/19/02	S. Christenholz	Office conference with M. Berkoff regarding status.	.30
12/19/02	T. Paxton	Determine the applicable state statute for all mechanic liense (1.5); review Michigan Construction Lien Act (2.3); analyze court rulings on the CLA (2.0).	5.80
12/19/02	M. Naughton	Conference with M. Berkoff re: Board of Directors meeting Wednesday, strategic issues, settlement of matter with Molton Steel, other open items (.20).	.20

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12/20/02	M. Naughton	Conferences with M. Berkoff re: meetings with potential buyers, settlement with Russell other open items (.20).	.20
12/20/02	N. Taylor	Coordinate filing and service of pleadings (.3); review, revise and send case calendar (.3); review affidavits of bar date notice for specific creditors (.4); call to K. Logan re: personal injury notice (.1)	1.10
12/20/02	C. McManus	Conference with Berkoff and special counsel re: settlement with Molten Metals (.3); began reviewing materials re: same (.9).	1.20
12/22/02	C. McManus	Worked on motion to approve settlement with Russell and Molten Steel.	1.30
12/23/02	T. Paxton	Draft memo to file re: Michigan CLA (2.0). Research case law re: Michigan CLA 570-1107 (1.0), 570.11080 (1.0), 570.1109(1.0) and 570.1110 (1.0).	6.00
12/23/02	M. Naughton	Conference with M. Berkoff re: open matters (.10).	.10
12/23/02	N. Taylor	Draft letter to Clerk enclosing monthly operating report (.2); obtain documents per Mark Naughton (.2)	.40
12/23/02	C. McManus	Reviewed amendment to Russell settlement (.2); reviewed e-mail comments to motion from special counsel (.3); revised motion to incorporate same (.4).	.90

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12/24/02	T. Paxton	Draft memo to file re: mechanics' liens MI (.3). Case law research re: Michigan CLA (.1).	.40
12/24/02	N. Taylor	Draft scheduling order for PSC Metals (.2); draft letter to Judge enclosing same order (.2)	.40
12/26/02	M. Naughton	Review, revise, submit order re: PSC Metals Motion for relief from Automatic Stay (.20); review submission of Travelers relating to personal injury claims liquidation procedures (.20); review, revise proposed Motion to Approve Compromise with Robert Russell and conference with C. McManus re: same (.80).	1.20
12/26/02	C. McManus	Exchanged emails with Berkoff and Naughton and motion to settle with Russell/Molten.	.30
12/27/02	M. Naughton	Conference with C. McManus re: settlement with Russell parties (.30); conferences with G. Plumb re: preference claim against National Robinson (.40); telephone conference with K. Sobecki re: same, National Robinson Equity Interest (.20).	.90
12/27/02	C. McManus	Conference with M. Naughton re: motion to compromise with Russell and revised same motion (.8); reviewed settlement agreement again (.3).	1.10

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12/30/02	T. Paxton	Case law research re: Michigan CLA 570.1110; 570.1117 and 570.1119 (2.9). Draft memo re: Michigan CLA (3.5). Case law research re: recording and priorities (1.8).	8.20
12/30/02	N. Taylor	Review Logan and Company web site for specific claims (.8); conferences with Mark Naughton re: filing for tomorrow (.2); coordinate preparation for same (.2); draft notice of motion and certificate of service (.3); review of case docket for new motions (.3)	1.80
12/31/02	T. Paxton	Finalize memo re: Michigan CLA	2.60
12/31/02	M. Naughton	Prepare for, attend court hearing re: Bank of New York Motion for Adequate Protection (1.00); finalize, file and serve Motion to Approve Compromise of Controversy with Russell and Molton Metals (.20); conference with N. Taylor re: circulating draft orders (.20).	1.40
12/31/02	N. Taylor	Coordinate filing and service of motion (.3); conference with Mark Naughton re: service of orders (.1); draft letters enclosing orders to master service list and interested parties (1.5); conference with William Choslovsky re: service of procedures order on specific parties (.1) assemble orders (.3)	2.30
	Total Hours		134.70
	Total Fees		\$37,192.00

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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>FEEES</u>
M. Berkoff	Partner	24.40	395.00	9,638.00
M. Naughton	Partner	25.00	385.00	9,625.00
C. McManus	Associate	14.40	265.00	3,816.00
S. Christenholz	Associate	1.60	255.00	408.00
W. Choslovsky	Associate	5.10	255.00	1,300.50
T. Paxton	Associate	33.10	220.00	7,282.00
N. Taylor	Paralegal	30.90	165.00	5,098.50
K. Philippe	Librarian	.20	120.00	24.00
		=====		=====
TOTALS		134.70		37,192.00

Total Fees and Disbursements \$37,192.00

Total Matter Current Balance \$37,192.00

Piper Rudnick

Fed ID #36-2115356

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

February 25, 2003
Invoice # 1349933

Matter Number: 306073-000006

Matter Name: Case Administration

For Legal Services Rendered Through January 31, 2003

For National Steel Corporation

			<u>Hours</u>
01/02/03	T. Paxton	Revise memo re: mechanics' liens for Michigan CLA.	1.80
01/02/03	M. Naughton	Review Motion of Sumitomo for Leave to File Late Claim, and e-mail to, conference with B. Choslovsky re: same (.50); conference with M. Berkoff re: various open matters, including next omnibus hearing, interim fee applications (.50); telephone conference with counsel for Furmanite re: litigation, Motion for Relief from stay (.10); conferences with W. Choslovsky, review e-mails re: same (.20).	1.30
01/02/03	C. McManus	Reviewed final version of motion to settle with Russell/Molten and emails re: same.	.50
01/03/03	T. Paxton	Prepare memo describing how to apply the Indiana Mechanics' liens statute.	1.60
01/03/03	M. Berkoff	Teleconference with T. Pohl re: status (.30); begin outline of open issues, timetable and next steps (.90).	1.20

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Invoice # 1349933

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01/06/03	S. Christenholz	Office conference with Naughton regarding open matters (0.2); reviewed open matters (0.6).	.80
01/06/03	M. Berkoff	Office conference with D. Missner and G. Plumb to discuss resolution of open matters (.30); teleconference from B. McDonough re: insurance premium financing (.10); discuss same with M. Naughton (.10).	.50
01/06/03	M. Naughton	Conference with S. Christenholz re: open items (.10); attention to open items for next omnibus hearing (.20).	.30
01/06/03	D. Missner	Conference with Mark Berkoff re matters to complete for first quarter of 2003	.30
01/06/03	D. Missner	Review and analyze all outstanding files and organize same; review reclamation matters	1.50
01/06/03	G. Plumb	Conference with Berkoff and Missner re: status of open/pending matters and scheduling of assignments.	.30
01/06/03	C. McManus	Reviewed emails from counsel re: background on Molten/Russell lawsuit.	.30
01/06/03	A. Derby	Produce pleadings for Landmark (1.5); and update pleadings index and binders (1.5).	3.00
01/07/03	M. Naughton	Review e-mail from M. Chestovich re: LTV Steel bankruptcy bar date and forward same to M. Berkoff (.10); draft Motion to Enter Into Insurance Premium Finance Agreement (.40); review, revise	.80

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Motion to Clarify or Enlarge Scope
of Services of E&Y LLP (.30).

01/07/03	N. Taylor	Brief conference with Mark Naughton (.10); obtain pleading per Mark Naughton (.30).	.40
01/08/03	M. Berkoff	Prepare for conference calls re: Board meetings (.60); pre-board meeting conference call (.50); board meeting (1.7); teleconference from Michele Schechtman (represents unsecured creditor) re: case status (.20).	3.00
01/08/03	M. Naughton	Work on, revise Motion for Order Authorizing Insurance Premium Finance Agreement, and forward same to client (.80); brief conference with G. Plumb re: National Robinson (.10).	.90
01/08/03	N. Taylor	Conferences with Bill Choslovsky (.20); review utility motion/service list for specific creditor (.30).	.50
01/09/03	M. Naughton	Work on Motion to Enter Into Premium Finance Agreement with AFCO, including revising same, telephone conference with B. McDonough, telephone conference/e-mails to AFCO's counsel (.70); conference with M. Berkoff re: next omnibus, proposed sale to USX, fee applications, other open issues (.20); e-mail exchange, conference with C. McManus re: Marlin Leasing (.10).	1.00
01/09/03	N. Taylor	Calls to and from E. Kaup and T. Frost (.20); send service lists to E. Kaup (.20); conference with Bill Choslovsky regarding Sumitomo motion and claims (.30); review	3.50

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Sumitomo motion (.20); review affidavit and schedules to see if Sumitomo and SM-Cyclo were served (.70); obtain copies of Minnesota Power claim (.50); conference with Mark Naughton regarding filing of motions (.20); review emails regarding Sumitomo and Sumitomo's counsel (.30); coordinate filing and service of motions (.60); review case docket (.30).

01/10/03	S. Christenholz	Review files.	.30
01/10/03	T. Paxton	Review Treatise and case law for 546 re: how bankruptcy affects mechanics' liens.	2.80
01/10/03	M. Berkoff	Teleconference from T. Pohl re: misc. DIP issues and January 21 omnibus hearing (.20). Also, teleconference from B. Foley re: motion to compromise Russell claim (.10); begin to outline next steps in case and consideration of allocation of responsibility (.40).	.70
01/10/03	N. Taylor	Call to and from creditor regarding bar date (.20); review affidavit of service of bar date notice for creditor (.20); send page of affidavit with creditor's listings to counsel (.30); review, revise and send case calendar (.30); call from creditor (.20); send creditor service lists (.20).	1.40
01/10/03	A. Derby	Update pleadings index.	.30
01/13/03	S. Christenholz	Phone conference with Paul Prendergast re: easement.	.10

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01/13/03	M. Naughton	Review case calendar (.10); brief review of sales motion, in order to field various creditor calls on same subject (.50).	.60
01/13/03	N. Taylor	Calls from creditors (.30); email to and from creditor (.30); draft letter to service list enclosing Comerica order (.30); begin to draft chart of fee applications for hearing (.60); coordinate filing of Lazard affidavit (.40).	1.90
01/13/03	A. Derby	Update pleadings index (.20); update service list (.30).	.50
01/14/03	M. Naughton	Conference with C. McManus re: Marlin Leasing (.10).	.10
01/14/03	N. Taylor	Obtain motion for Colleen McManus (.30); review case docket and judge's calendar (.50).	.80
01/15/03	M. Berkoff	Teleconference with G. Cullen re: Department of Justice issue (.20); prepare for Omnibus hearing including office conference with M. Naughton (.70).	.90
01/15/03	M. Naughton	Review Furmanite Motion for Relief from Automatic Stay (.20); review, revise response to Motion of Marlin Leasing, including e-mail reviews and conference with C. McManus re: same (.40); conference with M. Berkoff re: omnibus hearing (.10).	.70
01/15/03	N. Taylor	Review of calendar and docket (.50); call to and from clerk regarding items not found on calendar (.30); e-mail list of fee applications to clerk (.30); e-mail to and from counsel	4.40

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regarding agenda (.20); draft agenda (.80); conferences with Mark Naughton regarding calendar (.20); coordinate filing of motion (.40); call to and from Steve Christenholz regarding top 100 creditor list (.30); calls to Logan regarding same (.40); review list removing insiders and top 50 creditors (1.00)

01/16/03	S. Christenholz	Office conference with Audette regarding status.	.20
01/16/03	M. Berkoff	Office conferences with M. Naughton re: January 21 omnibus hearing (.40); prepare for hearing (.60); office conference with M. Fenton re: GECC stipulation (.10); office conference with S. Christenholz re: Wierton (.20).	1.30
01/16/03	M. Naughton	Prepare for omnibus hearing Tuesday morning (.40); work on agenda for hearing Tuesday (.30); conferences with M. Berkoff, C. McManus re: hearing next week (.20).	.90
01/16/03	N. Taylor	Review Judge's calendar (.2) review case docket to prepare agenda (.5); draft and revise agenda (1.8); conferences with Mark Berkoff and Mark Naughton re: agenda (.3); coordinate filing and service of same (.3); review and revise list of interested parties for service of agenda (.4); e-mail agenda to several parties (.3); review e-mails(.3)	4.10
01/17/03	S. Christenholz	Reviewed files.	.40

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01/17/03	M. Berkoff	Prepare for January 21 omnibus hearing.	.80
01/17/03	M. Naughton	Telephone conferences with R. Werhnyak, S. Christenholz re: Weirton Steel (.20); telephone conference with R. Ratner (AFCO) re: Motion to Approve Premium Financing (.10); telephone conference with J. Moran re: Tube City (.10); review e-mails from J. Moran re: Tube City, Double G Joint Venture (.10).	.50
01/17/03	M. Naughton	Conferences with N. Taylor re: coordinating proposed orders for next week's hearing (.10); review case calendar (.10); review proposed order for AFCO Premium Credit (.10); general preparations for next Tuesday's omnibus hearing (.30).	.60
01/17/03	M. Naughton	E-mail exchange related to AFCO Premium Financing (.10).	.10
01/17/03	N. Taylor	Conferences with Mark Naughton re: sale motion and orders for hearing (.3); review case docket for sale motion (.2); save as pdf on desktop (.1); revise and send case calendar (.6); draft several orders (1.0); obtain and assemble orders for omnibus hearing (2.0); call to creditor re: hearing (.2)	4.40
01/17/03	C. McManus	Reviewed agenda for next week's hearing (.3); telephone conference with opposing counsel re: same (.2); exchanged emails with special counsel re: Russell motion (.1).	.60
01/18/03	T. Paxton	Finish memo re: mechanic's liens.	1.50

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01/20/03	M. Naughton	Telephone conference with R. Wujtowicz (EYCF) re: fee application hearing tomorrow (.10); prepare for hearing tomorrow, including review of various motions to be heard (1.00).	1.10
01/21/03	W. Choslovsky	Contact National Steel Corporation in-house counsel and relevant opposing counsel to brief on results of omnibus court hearing.	.60
01/21/03	S. Christenholz	Office conference with M. Berkoff re: hearing results.	.20
01/21/03	M. Berkoff	Attend Omnibus hearing (1.30); office conference with N. Taylor re: circulating orders (.20); report to K. Sobecki (.10); R. Werhnyak (.20); B. Foley (.10) and D. Zinn (.00) re: outcome at Court.	1.90
01/21/03	M. Naughton	Prepare for (.30), attend (1.30) court omnibus hearing; attention to, revise various fee orders (.50); conferences with N. Taylor re: entry of fee orders, service of entered orders (.40); conferences with M. Berkoff re: open matters, including telephone conference with A. Yearly (Lazard) re: fee application (.30); telephone conference with J. Schwartz re: objection deadline for Motion to Sell assets (.10).	2.90
01/21/03	N. Taylor	Conference with Mark Berkoff re: hearing (.2); conferences with Mark Naughton re: orders to be submitted (.3); revise and assemble orders re: fees (1.6); draft omnibus scheduling order	4.40

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(.3); draft letter to Judge enclosing orders (.3); conferences with docket department re: orders (.2); draft several letters to master service list and interested parties enclosing orders (1.3); send R. Foley copy of Order Approving Compromise (.2)

01/21/03	C. McManus	Prepared for (.70) and attended (1.30) hearing on various matters.	2.00
01/22/03	S. Christenholz	Office conference with M. Berkoff re: status.	.20
01/22/03	T. Paxton	Apply CLA, 546 to mechanic's lien file re: Ollesheimer's mechanic's lien.	.20
01/22/03	N. Taylor	Conference with Mark Naughton re: service of orders (.2); coordinate service of orders (.2); draft letters enclosing orders (1.0); call from K. Simon re: bar date order (.2); review file and Court web site for same (.3); send K. Simon copy of Order (.2); conferences with T. Frost re: bar date notice and publication of notice (.2); review pleadings for certificate of publication of wsj notice (.2); obtain pleading per Mark Naughton (.3)	2.80
01/23/03	T. Paxton	Apply CLA to Ollesheimer's lien (1.0) and Schena's lien (1.6) re: mechanic's lien claims.	2.60
01/23/03	M. Berkoff	Office conference with M. Naughton re: various outstanding issues (.20); review emails re: Metals USA, National Robinson and various other DIP issues (.70).	.90

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01/23/03	M. Naughton	Telephone conference with E. Kaup re: coordinating responses to creditor's inquiries on sale (.20); conference with M. Berkoff re: open items, especially Sale Motion (.20); review certain objections to sale motion (.80); work on Motion to Approve Sale of Interest in National Robinson (.40).	1.60
01/23/03	N. Taylor	Calls from creditor re: sale motion (.2); conference with Mark Naughton re: same (.1); print objections to sale motion for file (.2); organize and maintain case file (.5); revise case calendar, adding omnibus hearing dates (.3)	1.30
01/24/03	T. Paxton	Prepare mechanic's lien compliance checklist and summarize for Ollesheimer (.7) and Schena (1.0).	1.70
01/24/03	M. Naughton	Review certain objections to sale procedures for USX (.20); draft, work on Motion for Authority to Sell National Robinson Interests (1.30); initial review of certain documents for National Robinson (.50).	2.00
01/24/03	N. Taylor	Revise and send case calendar	.30
01/24/03	A. Derby	Index pleadings.	.50
01/25/03	T. Paxton	Apply CLA to steel equipment specialists (.3); Detroit Door (.5); K&D (.5) and Center Line Piping (.6).	1.90

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01/26/03	T. Paxton	Apply CLA to claimant's file and summarize findings for Detroit Door (.1); K&D (.3); Centerline Piping (.3); and Steel Equipment Specialists (.2) re: mechanic's liens.	.90
01/27/03	T. Paxton	Identify legal issues with lien claimants (.3); ascertain disputed facts (.4) and contact client (.2) re: mechanic's liens. Revise internal mechanic's lien memo (1.0); review CLA to resolve legal issues and apply to file (2.0); and prepare correspondence to send to client at Great Lakes (.4).	4.30
01/27/03	M. Berkoff	Review agenda and materials for January 27 Board meeting (1.40); participate on full Board conference call (1.30). Also, review emails and documents re: same (.40).	3.10
01/27/03	M. Naughton	Work on, including revisions and conferences with G. Plumb, Motion to Approve Sale of interests in National Robinson Joint Venture (2.20); telephone conference with E. Kamp, others re: sales matters (.10).	2.30
01/28/03	T. Paxton	Prepare correspondence to send to client re: mechanic's liens in the Great Lakes facilities.	.60
01/28/03	M. Naughton	Work on, revise Motion to Approve Sale of Membership Interests in National Robinson, including conferences with and e-mail exchanges with G. Plumb re: same (3.00); telephone conference with T. Labuda (National Robinson) re: same (.50).	3.50

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01/28/03	N. Taylor	Conferences with Mark Naughton re: secured creditors (.3); call to/from L. Moran re: status of chart (.2); review of schedules for secured creditors (.3); call to Logan and Company re: secured claimants (.2); obtain list of secured claimants (.2); review claims to determine if should be added to service list for motion re: National Robinson (2.2);	3.40
01/29/03	M. Naughton	Telephone conferences with T. Labuda, S. Fink re: Motion to Sell Membership Interest in National Robinson (.50); work on, revise, finalize and file, Motion to Sell Membership Interest in National Robinson, including conferences with G. Plumb re: same (2.10); conferences with M. Berkoff re: status, open items, hearing tomorrow (.20).	2.80
01/29/03	N. Taylor	Review secured claims to determine if any claimants need to be added to service list for motion (1.5); conferences with Mark Naughton (.2); coordinate filing and service of motion (.6);	2.30
01/29/03	C. McManus	Conference with Berkoff re: status of various matters.	.20
01/30/03	W. Choslovsky	Brief interested parties and National Steel Corporation in-house counsel regarding results of January 30 court hearings.	.80
01/30/03	S. Christenholz	Appeared in court for Bid Procedures hearing (1.1); office conferences with M. Berkoff re: hearing (.4); drafted and edited minute order for GECC Motion (.5).	2.00

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01/30/03	T. Paxton	Review CLA and case law to resolve S. Christenholz legal inquiries re: mechanic's liens.	3.40
01/30/03	M. Naughton	Court appearance re: proposed sale to US Steel.	1.00
01/30/03	N. Taylor	Call to/from counsel re: key employee retention motion (.2); send copy of motion and order (.3)	.50
01/31/03	S. Christenholz	Prepare for meeting with Pohl (including drafting list of pending matters) (.9); office conference with Pohl, Simon, M. Berkoff, M. Naughton and B. Choslovsky and N. Taylor (1.8); follow-up with M. Berkoff (.2).	2.90
01/31/03	T. Paxton	Review cases and CLA to determine the court's rulings on legal property insufficiencies re: mechanic's lien (1.8). Review CLA and case law to determine the result of unrecorded liens in the bankruptcy context re: mechanic's liens (2.2).	4.00
01/31/03	M. Naughton	Review case calendar (.10); lengthy conference with T. Pohl, K. Simon, M. Berkoff, S. Christenholz re: open items, especially plan issues (1.80).	1.90
01/31/03	N. Taylor	Revise and send case calendar (.3); call from and e-mail to T. Frost re: service list (.2); coordinate filing of notice (.1); attend meeting with T. Pohl, K. Simon, Mark Berkoff, Mark Naughton, Steve Christenholz and William Choslovsky re: plan, disclosure statement and claims objections (1.7); obtain most	4.50

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recent 10K (.2); e-mail to K.
Simon re: documents (.1); e-mail
to Logan and Company re: claims
registers (.2); organize and
maintain files (1.7);

01/31/03 A. Derby Review online court docket for and .20
obtain appearances for updating of
service list.

Total Hours 128.10

Total Fees \$37,805.50

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

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
D. Missner	Partner	1.80	525.00	945.00
G. Plumb	Partner	.30	475.00	142.50
M. Berkoff	Partner	14.30	475.00	6,792.50
M. Naughton	Partner	26.90	450.00	12,105.00
C. McManus	Associate	3.60	325.00	1,170.00
S. Christenholz	Associate	7.10	325.00	2,307.50
W. Choslovsky	Associate	1.40	325.00	455.00
T. Paxton	Associate	27.30	235.00	6,415.50
N. Taylor	Paralegal	40.90	175.00	7,157.50
A. Derby	Project Assist.	4.50	70.00	315.00
		=====		=====
TOTALS		128.10		37,805.50

Total Fees and Disbursements \$37,805.50

Total Matter Current Balance \$37,805.50

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

March 25, 2003
Invoice # 1360193

Matter Number: 306073-000006

Matter Name: Case Administration

For Legal Services Rendered Through February 28, 2003

For National Steel Corporation

			<u>Hours</u>
02/03/03	S. Christenholz	Draft list of pending matters.	1.30
02/03/03	M. Berkoff	Review emails re: Metals USA (.20); work on list of open items (.60).	.80
02/03/03	N. Taylor	Obtain copies of plan (.3); call from creditor (.2); e-mail information to creditor (.3); call to K. Simon (.2); call to Logan and Company (.2); revise case calendar (.3); organize and maintain case files (1.5); review schedules (.3)	3.30
02/03/03	C. McManus	Reviewed most recent emails re: Worthington setoff (.1); reviewed pleadings re: asset sale (.5).	.60
02/04/03	S. Christenholz	Teleconference with Naughton regarding customs bond and Weirton (0.3); office conference with MAB regarding status (0.3).	.60
02/04/03	M. Naughton	Brief conference with M. Berkoff re: plan, disclosure statement, status (.10).	.10
02/04/03	N. Taylor	Review case docket	.20

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02/05/03	N. Taylor	Obtain motion and order per Mark Berkoff (.4); obtain loan documents for George Plumb (.2); send documents to K. Sobacki (.3); call from K. Gilmore of Akin Gump re: pleadings (.2); obtain and send documents per request (.4)	1.50
02/06/03	M. Naughton	Conference with W. Choslovsky re: P.I. claims, plan and disclosure statement, Furmanite, Sumitomo (.20); conference with S. Christenholz re: plan and disclosure statement, Weirton (.20); telephone conference with R. Fishman (City of River Rouge) re: hearing today (.10); conferences with M. Berkoff re: plan and disclosure statement, hearing this morning (.10).	.60
02/06/03	N. Taylor	Call to/from creditor (.3); review claims register for claimant (.3); review bar date notice for claimant (.3); review case docket (.3); organize and maintain case files (1.3)	2.50
02/07/03	S. Christenholz	Office conference with M. Naughton re: Weirton and lien issues (.2); reviewed open matters (.3).	.50
02/07/03	M. Naughton	Review case calendar (.10); conference with S. Christenholz re: various lien claims, Weirton Steel (.20).	.30
02/07/03	N. Taylor	Coordinate filing and service of motion (.5); draft notice and certificate of service (.3); revise and send case calendar (.3); send service lists to E. Kaup (.2); coordinate putting form	2.70

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documents on our system (.5);
letter to creditor re: personal
injury procedures (.3); review
affidavit re: bar date notice and
search for claim for specific
creditor per William Choslovsky
(.6)

02/07/03	C. McManus	Prepared setoff motion for filing/service (.4).	.40
02/09/03	M. Naughton	Review Supplemental Motion of Sumitomo Corp. to File Late Claim (.50); review Supplemental Motion of Furmanite for Relief from Automatic Stay (.20).	.70
02/10/03	M. Naughton	Conference with S. Christenholz re: Weirton Steel matters (.30); e-mail exchanges and conferences with W. Choslovsky re: Furmanite Motion for Relief from Stay (.40); Lengthy conference with M. Berkoff re: plan, disclosure statement (.80); Lengthy conference with, e-mail exchanges W. Choslovsky re: Sumitomo Motion for Late Filed Claim (.40).	1.90
02/10/03	N. Taylor	Call to/from creditors (.3); calls and e-mail from J. Kleinman re: service list and bidding procedures order (.3); review lift stay pleadings to determine service parties (.5); obtain portions of affidavit of service of notice of bar date per William Choslovsky (.4)	1.50
02/11/03	S. Christenholz	Reviewed bid procedure order.	.50

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National Steel Corporation
Invoice # 1360193

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02/11/03	M. Naughton	Attention to Response to Sumitomo Motion, including revising same and e-mail exchanges with W. Choslovsky (.50).	.50
02/11/03	N. Taylor	Conferences with William Choslovsky re: Sumitomo (.2); review of e-mails re: same (.3); call to/from creditor re: bid procedures order (.2); send copy of order (.2); review schedules and statement of financial affairs for William Choslovsky (.4); obtain pleadings for William Choslovsky for filing of response (.4); coordinate filing and service of response (.4); e-mail to R. Foley re: adequate assurance payment (.2);	2.30
02/12/03	N. Taylor	Conferences with William Choslovsky (.2); obtain pleadings per William Choslovsky (.3); obtain judges calendar (.2); draft agenda (.8)	1.50
02/13/03	M. Naughton	Review draft of agenda letter (.20).	.20
02/13/03	N. Taylor	Review case calendar and case docket (.4); revise and draft agenda (.6); brief conference with Mark Naughton (.1); obtain portion of local rules re: disclosure statement (.3); calls from Colleen McManus and William Choslovsky re: documents for counsel (.2); obtain same documents (.5); conference with Deborah Gutfeld re: filing of affidavit (.2); draft notice re: same (.2)	2.50

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Invoice # 1360193

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02/14/03	S. Christenholz	Office conference with M. Berkoff re: hearing.	.20
02/14/03	M. Berkoff	Office conference with M. Naughton re: February 18 Omnibus hearing (.20); office conference with N. Taylor re: same (.10). Also, review agenda (.10) and prepare for hearing including office conferences with W. Choslovsky and S. Christenholz (.40).	.80
02/14/03	M. Naughton	Conference with W. Choslovsky re: Furmanite matter, Sumitomo, patent information for Robert Schofield, next week's court date, etc. (.40); work on agenda letter (.30); prepare for omnibus hearing next Tuesday (.30).	1.00
02/14/03	N. Taylor	Coordinate filing and service of affidavit (.3); revise Agenda (.4); coordinate filing and service of same (.7); revise and send case calendar (.3); call to/from creditor (.2); send creditor list of affiliated debtors (.2)	2.10
02/17/03	W. Choslovsky	Prepare for February 18 omnibus hearing, including review and edit of court orders to be entered at hearing.	2.20
02/17/03	M. Berkoff	Office conference with M. Naughton re: February 18 Omnibus hearing (.30); office conference with M. Fenton re: GECC stipulation (.10); review Committee's objection to Sumitomo motion (.10).	.50

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Invoice # 1360193

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02/17/03	M. Naughton	Prepare for omnibus hearing tomorrow (1.30); review Committee's Objection to Sumitomo Motion (.10); conferences with M. Berkoff, W. Choslovsky re: hearing tomorrow (.30).	1.70
02/17/03	N. Taylor	Obtain pleadings for hearing (.4); review case calendar and agenda (.3) prepare orders (.7); e-mail and conference with Mark Naughton re: orders (.2); assemble orders (.3); send agenda to creditor (.2); calls to/from creditors re: list of affiliated debtors (.4); send creditors same (.4); call to creditor re: service of bar date notice (.2).	3.10
02/18/03	W. Choslovsky	Plan for and attend monthly omnibus hearing (1.7); numerous calls to outside counsel relaying results of omnibus hearing (.6).	2.30
02/18/03	M. Berkoff	Office conference with M. Naughton re: de-briefing on omnibus hearing.	.20
02/18/03	M. Naughton	Prepare for, attend omnibus hearing (1.30); revise National Robinson Order (.70); attention to open items for Ziegler (.10); review, revise proposed order relating to Furmanite motion and conference with B. Choslovsky re: same (.20).	2.40
02/18/03	N. Taylor	Conferences with Mark Naughton and William Choslovsky re: orders from hearing (.2); draft minute order re: Furmanite (.2); obtain addresses for Indiana and Delaware Departments of Revenue (.3);	.90

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		coordinate filing of monthly operating report (.2).	
02/19/03	N. Taylor	Draft letters to creditors enclosing orders (1.1); conferences with Steve Christenholz and William Choslovsky re: schedules and statement of financial affairs (.6); coordinate photocopying and copying of cd-rom (.3).	2.00
02/20/03	N. Taylor	Conference with Judge's secretary re: orders (.2); draft letters enclosing orders (.5); assemble orders (.7).	1.40
02/21/03	N. Taylor	Obtain motion and order per K. Simon (.3); review docket for motion for Deborah Gutfeld (.3); revise and send case calendar (.3)	.90
02/22/03	M. Berkoff	Review emails re: National Robinson, reclamation and creditor inquiries.	.60
02/24/03	S. Christenholz	Phone conferences with M. Dreyfus re: meeting and escrow issues for GST tax (.2); emails with M. Naughton re: Portage real estate (.1).	.30
02/24/03	M. Berkoff	Review materials received from company and prepare for February 25 Board meeting.	1.30
02/24/03	M. Naughton	Review Motion by counsel for James Smith to be removed from service list and e-mail exchange with W. Choslovsky re: same (.20).	.20

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02/25/03	M. Berkoff	Participate on Board conference call (1.5); office conference with S. Christenholz re: various DIP issues/options (.30).	1.80
02/25/03	N. Taylor	Call to/from creditor (.2); conferences with Keith Simon re: 2/6 transcript (.2); conferences with Mark Berkoff re: transcript and other matters (.2); draft enclosure letter to clerk (.2).	.80
02/27/03	N. Taylor	Send service lists to B. Coneby (.2); coordinate photocopying of document per William Choslovsky (.1);	.30
02/28/03	M. Berkoff	Teleconference with R. Werhnyak re: miscellaneous DIP issues (.40); review emails and correspondence re: National Robinson closing (.20); teleconferences with creditors re: case status (.40).	1.00
02/28/03	N. Taylor	Revise and send case calendar.	.30
	Total Hours		55.30
	Total Fees		\$15,752.50

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

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEEES</u>
M. Berkoff	Partner	7.00	475.00	3,325.00
M. Naughton	Partner	9.60	450.00	4,320.00
C. McManus	Associate	1.00	325.00	325.00
S. Christenholz	Associate	3.40	325.00	1,105.00
W. Choslovsky	Associate	4.50	325.00	1,462.50

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N. Taylor	Paralegal	29.80	175.00	5,215.00
		=====		=====
TOTALS		55.30		15,752.50

Total Fees and Disbursements \$15,752.50

Total Matter Current Balance \$15,752.50

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

April 24, 2003
Invoice # 1370269

Matter Number: 306073-000006

Matter Name: Case Administration

For Legal Services Rendered Through March 31, 2003

For National Steel Corporation

		<u>Hours</u>
03/03/03 S. Christenholz	Teleconference with W. Alper Pressman regarding post-petition claim.	.10
03/03/03 T. Paxton	Review file and determine status of mechanics' liens (.6). Review K&D filing of notice of lien in bankruptcy court (.3) and review Michigan mechanics' liens treatise for legal considerations; and miner's liens and legal considerations discussion with S. Christenholz and M. Fenton (.2).	1.10
03/03/03 M. Naughton	Review case calendar (.10); receipt, distribution of Ziegler Stipulation (.10); review, respond to J. Moran e-mail relating to SEC filing (.30).	.50
03/03/03 N. Taylor	Call from counsel requesting pleading (.10); obtain and send same pleading (.30); call to creditor (.10); distribute order regarding Ziegler (.30).	.80

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Invoice # 1370269

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03/04/03 T. Paxton	Review mechanics' liens file and contact NSC in house counsel in Michigan (.3). Contact M. Adey at Barnes and Thornburg re: Indiana mechanics liens (.1). Search Lexis for Michigan law on construction liens (.6).	1.00
03/05/03 M. Berkoff	Consideration of motion to extend exclusivity; voice mail to M. Naughton re: same.	.30
03/05/03 N. Taylor	Review email from counsel (.10).	.10
03/06/03 T. Paxton	Contact M. Adey at Barnes Thornsburg re: Michigan mechanics liens materials.	.10
03/06/03 M. Naughton	Draft, revise and otherwise work on Motion to Extend Exclusive Periods (2.00); conferences with M. Berkoff re: same, facts and strategies and status of plan/disclosure statement (.20).	2.20
03/07/03 T. Paxton	Contact J. Francheschi for factual documentation re: Michigan mechanic's liens and review file.	.50
03/07/03 M. Berkoff	Office conferences with M. Naughton re: exclusivity motion and DOJ request (.40); teleconference with S. Wolfe re: misc. matters (.30); teleconference with T. Pohl re: exclusivity, status and March 18 hearing (.20). Also, teleconference with K. Sobecki re: operations (.30) and exchange emails with G. Pearson (.10).	1.30

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03/07/03 M. Naughton	Work on, draft, revise Motion to Extend Exclusivity and conference with M. Berkoff re: same (1.20).	1.20
03/07/03 N. Taylor	Conferences with Mark Berkoff, Mark Naughton and E. Kaup re: calendar (.2); Revise and send case calendar (.3)	.50
03/10/03 M. Berkoff	Review email from Jed Goldfarb re: Department of Justice subpoena re: USS; consideration of response (.60); office conference with M. Naughton re: same (.20).	.80
03/10/03 M. Naughton	Work on Motion to Extend Exclusive Periods (1.00).	1.00
03/11/03 T. Paxton	Review materials re: Indiana mechanics' liens (.3). Discuss documentation for liens with client (.1). Review materials from Barnes & Thornburg that describes how the Indiana Mechanics Liens statute is applied (1.0).	1.40
03/11/03 M. Berkoff	Consideration of response to Department of Justice/USS response (.30); teleconference with Jed Goldfarb re: same (.20); assemble and forward materials to Jed Goldfarb (.30). Also, consideration of arguments to include in motion to extend exclusivity (.40); office conference with M. Naughton re: same (.10). Also, field calls from various creditors re: status of sale and questions related thereto (.60).	1.90

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03/12/03 T. Paxton	Review statute, treatise, title search report, and other materials provided by Barnes & Thornburg re: Indiana Mechanics Liens.	4.70
03/12/03 M. Berkoff	Review draft motion to extend exclusive periods (.40); teleconference with S. Towbin on status (.10); field calls from creditors re: case status (.20).	.70
03/12/03 M. Naughton	Review, revise, work on Motion to Extend Exclusive Period (.70); telephone conference with E. Kaup re: pension motion, special setting for same (.20); review proposed Motion re: termination of pension (.20).	1.10
03/12/03 N. Taylor	Call from T. Frost re: service list (.1); obtain and send same (.2); Conference with Deborah Gutfeld re: bar date order and service of same (.2); obtain copy of order and affidavit re: same (.2); review Judges calendar (.2); draft agenda (.5)	1.40
03/13/03 M. Berkoff	Teleconference from T. Pohl re: his comments to motion to extend exclusivity (.20); finalize motion (.70); office conference with S. Christenholz re: overall case picture (.40).	1.30
03/13/03 M. Naughton	Work on, revise proposed agenda letter for next week's hearing (.30); telephone conference S. Towbin (Bondholders) re: National Robinson (.10).	.40

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03/13/03 N. Taylor	Review Judge's calendar (.2); brief Conference with Mark Naughton re: agenda (.1); coordinate filing of supplemental affidavit (.1); e-mail to Babst Calland re: same (.1).	.50
03/13/03 A. Derby	Index pleadings.	1.20
03/14/03 M. Berkoff	Meeting with certain members of management and Skadden attorneys to discuss sale issues, transition issues and Plan issues (4.20); prepare for March 18 Omnibus hearing (.70).	4.90
03/14/03 M. Naughton	Work on agenda letter for Tuesday's hearing (.30); prepare for court hearing Tuesday, including conferences with S. Christenholz and B. Choslovsky (.30); receipt, initial review of brief from Sumitomo re: late claim (.20).	.80
03/14/03 N. Taylor	Review, revise and send case calendar (.3); review docket and Judges calendar for Agenda (.3); conferences with Mark Naughton re: Agenda (.2); review/revise Agenda (.6); coordinate preparation of a service list for same (.2); coordinate filing and service of same (.3); send agenda to National and other parties that requested a copy (.2)	2.10
03/15/03 N. Taylor	Obtain copies of questionnaires filed by the parties that have lift stay motions up for hearing on March 18, 2003.	.30

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03/16/03 W. Choslovsky	Prepare draft orders and circulate agenda for March 18 court omnibus hearing.	1.80
03/17/03 W. Choslovsky	Call to Mary Massa, lawyer for Griggs, regarding March 18 hearing (.2); calls/e-mails to/from Katherine Dedrick, lawyer for Hartford, regarding March 18 hearing (.4); review agenda items for March 18 and edit draft orders for entry (.6).	1.20
03/17/03 M. Berkoff	Office conference with M. Naughton re: going over agenda for March 18 omnibus (.30); finalize motion to extend exclusivity (.80). Also, field calls from creditors re: case status (.40).	1.50
03/17/03 M. Naughton	Prepare for Omnibus Hearing tomorrow (.30); review reply filed by Sumitomo in Support of Motion for Leave to File Late Claim (.20); conferences with W. Choslovsky re: Sumitomo matter up tomorrow (.20); conferences with M. Berkoff re: omnibus hearing tomorrow (.30); telephone conference with Pacesetter's counsel re: hearing tomorrow (.10); telephone conference with K. Dedrick (Hartford) re: hearing tomorrow (.10).	1.20
03/17/03 N. Taylor	Draft orders and assemble for omnibus hearing (1.2); conferences with William Choslovsky re: sumitomo (.2)	1.40

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03/18/03 W. Choslovsky	Prepare for and attend monthly omnibus court hearing; circulate entered orders and call opposing counsel regarding same; brief Trustee, Steve Wolf, on status of PI questionnaires after hearing.	2.10
03/18/03 W. Choslovsky	Calls to/from John Francheschi, National Steel Corporation in-house counsel in Michigan, regarding City of Ecorse new road weight restrictions; case law research regarding same.	.80
03/18/03 S. Christenholz	Phone conference with Larry McClatchy (Safety Today) re: potential administrative claim.	.50
03/18/03 M. Berkoff	Office conference with W. Choslovsky re: court (.10); office conference with M. Naughton re: same, April 7 hearing and various DIP issues (.20).	.30
03/18/03 M. Naughton	Prepare for, attend omnibus hearing, including conferences with opposing attorneys/counsel for Committee, etc. (1.20); conference with M. Berkoff re: same, Motion to Extend Exclusivity (.10); draft memo as to open issues arising from hearing (.10).	1.40
03/18/03 N. Taylor	Conference with Mark Berkoff re: exclusivity motion (.2); draft and revise notice of motion and order (.5); coordinate filing and service of same motion (.6); draft letters enclosing orders which were entered at the omnibus hearing (1.9).	3.20

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03/19/03 M. Berkoff	Review correspondence (.20); field calls from creditors (.40).	.60
03/19/03 N. Taylor	Assemble orders from omnibus hearing.	.30
03/20/03 M. Naughton	Review Illinois Power Objection to Proposed Assumption of Contracts.	.20
03/21/03 M. Berkoff	Teleconferences with T. Pohl re: status on various fronts (.20); teleconferences from creditors (including A-Tel) re: auction process (.30); teleconference from K. Sobecki and G. Pearson re: benefit plan audit (.20); review motions and orders re: same (.30); office conference with N. Taylor re: same (.20); report back to K. Sobecki (.10).	1.30
03/21/03 N. Taylor	Revise and send case calendar (.3); obtain pleadings per Mark Berkoff (.3); Conference with K. Sobecki and Mark Berkoff re: same (.2); e-mail pleading to K. Sobecki (.2)	1.00
03/24/03 M. Berkoff	Conference call with management and certain of Debtors' professionals in preparation for evening board meeting (.90); preparation for Board meeting (.40); participate on board call (1.0).	2.30
03/24/03 M. Naughton	Review pleadings from Tinplate Partners' case including Motion to Distribute Carve Out from Sales Proceeds (.30); review Motion to Extend Bidding Deadlines and telephone call with E. Kaup at	.50

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	Skadden regarding same (.20).	
03/24/03 N. Taylor	Conference with Mark Naughton (.1); send list of parties attached to our affidavit to C. Springer (.2); Conferences with T. Frost and E. Kaup re: fax numbers for 2002 Service List (.2); obtain pleadings for Mark Naughton (.3).	.80
03/25/03 W. Choslovsky	Review and edit SEC filing documents and confer with Jack Moran, National Steel Corporation's General Counsel, regarding same.	1.50
03/25/03 M. Berkoff	Office conference with M. Naughton (.10) and teleconference with E. Kaup (.20) re: Debtors' Motion to continue auction and related dates. Also, review AK Steel's statement of position in support of the Debtors' Motion (.20) and teleconference with T. Pohl re: foregoing (.10).	.60
03/25/03 M. Naughton	Conferences with M. Berkoff, E. Kaup regarding court hearing this morning to extend auction dates, impact upon Plan/Disclosure Statement, other matters (.40); work on Motion to Extend Time to Assume Leases (1.00); work on Motion to Extend Time to Remove Actions (.40).	1.80
03/25/03 N. Taylor	Send updated service lists to T. Frost.	.20

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03/26/03 M. Berkoff	Preparation for meeting with major creditor constituents (.60); attend meeting at Skadden (3.20). Also, attend meeting with T. Pohl, S. Rasnack and S. Wolfe (.80). Also, prepare for April 7 hearing (.60).	5.20
03/26/03 M. Naughton	Work on, revise and finalize Motion to Extend Time to Remove Action (.50); work on, revise and finalize Motion to Extend Time to Assume or Reject Nonresidential Leases (.70).	1.20
03/26/03 N. Taylor	Call to/from creditor re: creditor constituency list (.3); Conferences with Mark Naughton re: same (.2); coordinate preparation of same list (.3); send list to creditor (.2); e-mails to/from E. Kaup re: new dates for sale and related deadlines (.2); review and revise case calendar (.3); coordinate filing of motions (.3).	1.80
03/27/03 N. Taylor	Call from creditor re: creditor constituency list (.1); coordinate the sending of same list (.1)	.20
03/29/03 N. Taylor	Review and respond to e-mail from K. Sobacki re: case calendar (.2); review case calendar re: same (.1).	.30
03/29/03 N. Taylor	Review and respond to e-mail from William Choslovsky re: personal injury questionnaires (.2); review chart of questionnaire to determine info. re: specific questionnaires (.2).	.40

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03/31/03 M. Berkoff	Review emails re: various aspects of case.	.40
03/31/03 M. Naughton	Attention to Amended Notice re: Motion to Extend Time to Remove Actions (.10); review case calendar (.10); review Marubeni's Response to Exclusivity Motion(.10); review Mitsubishi's Response to Exclusivity Motion (.20).	.50
03/31/03 N. Taylor	Review case docket (.2); coordinate filing of amended notice (.3); e-mails to/from E. Kaup re: transcripts (.1).	.60
Total Hours		71.30
Total Fees		\$24,949.50

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	23.40	475.00	11,115.00
M. Naughton	Partner	14.00	450.00	6,300.00
S. Christenholz	Associate	.60	325.00	195.00
W. Choslovsky	Associate	7.40	325.00	2,405.00
T. Paxton	Associate	8.80	235.00	2,068.00
N. Taylor	Paralegal	15.90	175.00	2,782.50
A. Derby	Project Assist.	1.20	70.00	84.00
		=====		=====
TOTALS		71.30		24,949.50

Total Fees and Disbursements \$24,949.50

Total Matter Current Balance \$24,949.50

Attachment 5

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

January 27, 2003
Invoice # 1341764

Matter Number: 306073-000007

Matter Name: Claims Administration and Objections

For Legal Services Rendered Through December 31, 2002

For National Steel Corporation

			<u>Hours</u>
12/02/02	W. Choslovsky	Meeting with Mark Naughton regarding PI Providers Motion and revising same.	.40
12/02/02	M. Naughton	Review e-mail from M. Chestovich and letter from asbestos defense counsel re: claims liquidation procedure (.10); review, respond to e-mails re: Moore personal injury case (.10).	.20
12/03/02	M. Naughton	Review, respond to various e-mails from W. Choslovsky, M. Chestovich re: Moore case, and conference with W. Choslovsky re: same (.30).	.30
12/04/02	M. Berkoff	Conference call with R. Werhnyak and D. Zinn to discuss Molten Metals (.30); begin work on motion to compromise (.30). Also, review Sumitomo claim (.30).	.90
12/04/02	M. Naughton	Review claim of Sumitomo Machinery Corporation (.10); conferences with W. Choslovsky re: personal injury claims liquidation procedures (.20); review e-mail related to claim/lift stay request of Charles Grigg (.10).	.40

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12/05/02	W. Choslovsky	Calls to/from John Francheschi, National Steel Corporation's in-house lawyer, regarding City of Lincoln Park Michigan's traffic tickets and enforcement of same.	.30
12/05/02	M. Naughton	Conference with W. Choslovsky re: P.I. claims procedure (.10); review e-mail from Hartford's counsel re: same, and forward same to W. Choslovsky (.10).	.20
12/06/02	W. Choslovsky	Redraft and edit PI Procedures Motion, draft orders and questionnaire, including drafting response in support of motion; read and summarize all objections to PI Procedures Motion (3.7); calls to/from Jennifer Guthrie, Hartford's lawyer, regarding PI Procedures Motion (.2).	3.90
12/06/02	M. Naughton	Conferences with W. Choslovsky re: personal injury procedures motion, status and strategies (.30); review e-mails from M. Chestovich, K. Hendrick (special litigation counsel) re: same (.20); review e-mails related to St. Paul claim (.10); draft e-mail to M. Berkoff re: St. Paul claim (.20).	.80
12/06/02	M. Naughton	Telephone conference with B. Holler, Zurich counsel re: P.I. claims liquidation (.10).	.10
12/09/02	W. Choslovsky	Draft letter to Mary Massa, Grigg's lawyer, regarding PI Procedures Order; e-mail to Mickey Chestovich regarding same (.8); conference with Mark Naughton to review changes to PI Procedures	3.00

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Motion (.5); edit and redraft PI Procedures Motion to incorporate Mark Naughton's comments and party objections (1.3); calls/e-mails to/from Katherine Dedrick, Hartford's lawyer, regarding PI Procedures Order (.4).

12/09/02	M. Berkoff	Review and edit draft Molten Metals settlement agreement (.40); discuss same with D. Zinn (.30) and report to R. Werhnyak (.00). Also, review emails re: Metals USA (.30).	1.00
12/09/02	M. Naughton	E-mail exchange and telephone conferences with M. Chestovich, W. Choslovsky, etc. re: Moard case (1.50); review e-mail from M. Berkoff re: St. Paul claims (.10); work on revisions to proposed personal injury claims liquidation procedures (1.50).	3.10
12/09/02	M. Naughton	E-mail exchanges with N. Taylor re: St. Paul claim and forward same to C. Springer (.20).	.20
12/10/02	W. Choslovsky	Edit PI Procedures Motion and related pleadings (1.1); call to John Kujawski, Moore's lawyer, regarding December 17 PI Procedures hearing (.3); call to Robert Johnson, lawyer for Norfolk Southern, regarding Norfolk Southern's objections (.4); send detailed e-mail outlining changes to PI Procedures Motion to all objectors (.4); e-mails to/from Katherine Dedrick, Hartford's lawyer, regarding changes to PI Procedures Order (.3).	2.50

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12/10/02	M. Berkoff	Teleconference with D. Zinn and R. Werhnyak re: Molten metals (.30); review revised draft of settlement agreement (.30); review ancillary documents received from D. Zinn (.60).	1.20
12/10/02	M. Naughton	Review e-mail from M. Chestovich as to Human Resource claims and personal injury claims liquidation procedure (.10); review list of claimants and e-mails to N. Taylor, M. Chestovich re: same (.20); review e-mails from W. Choslovsky re: revised procedures for liquidation of PI claims (.10).	.40
12/11/02	W. Choslovsky	Call from Rob Johnson, Travelers lawyer, regarding PI Procedures Motion and Travelers' objections (.5); edit PI Procedures Reply Brief, Questionnaire, draft order and procedures for December 17 hearing (1.6); send e-mail to Claudia Springer, Creditors Committee lawyer, regarding PI Procedures Motion (.2).	2.30
12/11/02	M. Berkoff	Teleconference with D. Zinn re: Molten Metals' revised settlement terms (.20); review and edit revised settlement agreements and releases and memo from D. Zinn (.80); discuss same with R. Werhnyak (.10) and several teleconferences with D. Zinn re: same (.60).	1.70
12/11/02	M. Naughton	Conferences with W. Choslovsky re P.I. claims procedure (.30); brief telephone conference with W. Choslovsky, J. Kujawski re: P.I. claims procedure, etc (.10).	.40

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Invoice # 1341764

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12/12/02	W. Choslovsky	Calls/e-mails to/from Katherine Dedrick regarding Hartford's requested changes to PI Procedures Order (.3); call from Rob Johnson, Norfolk Southern's lawyer, regarding Norfolk Southern's objections to PI Procedures Motion (.3); make additional edits to PI Procedures and read Hetrick objection to same (.7).	1.30
12/12/02	M. Berkoff	Teleconference with Paul Horihan at Babst, Calland re: LC issues (.20); review emails re: claim issues (.40); office conference with M. Naughton re: St. Paul (.10).	.70
12/12/02	M. Naughton	Telephone conference with J. Kujawski, W. Choslovsky re: Moore claim (.70); telephone conferences with W. Choslovsky, M. Chestovich re: same, e-mail exchanges re: same (.30); review, respond to e-mails re: P.I. Procedures from counsel for Hartford, Walker, Travelers, etc. (.30); telephone conference with R. Bendix re: PSC Metals objection to proposed procedures motion for PI claims (.10).	1.40
12/13/02	W. Choslovsky	Read and summarize PSC's limited objection to PI Procedures Motion.	.40
12/13/02	M. Naughton	Review various e-mails related to personal injury claims liquidation procedures (.10); telephone conference with Becky Holler (Zurich) (.20).	.30

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12/16/02	W. Choslovsky	E-mails to/from Mickey Chestovich regarding proper classification of M.J. Agy Associates' claim (.4); call from Mickey Chestovich, National Steel Corporation's in-house counsel, regarding application of PI procedures to asbestos claims (.2); call to Rob Johnson, Trustees lawyer, regarding application of Procedures Motion to asbestos claims (.2); calls/e-mails to/from Joe Phillips, Norfolk Southern's lawyer, regarding December 17 hearing on Procedures Motion (.5); calls/e-mails to/from Mary Massa, Grigg's lawyer (.5); conference call with Mickey Chestovich and Mark Naughton to discuss December 17 hearing on Procedures Motion (.4); e-mails to/from Katherine Dedrick, Hartford's lawyer, regarding December 17 hearing and changes to PI Procedures Motion; edit same to incorporate Hartford's comments (.8).	3.00
12/16/02	M. Naughton	Lengthy telephone conference with R. Phillips (Norfolk & Southern), W. Choslovsky re: personal injury claims procedures, hearing tomorrow, etc. (.50).	.50
12/17/02	W. Choslovsky	Conference with Mark Naughton to discuss required revisions to PI Procedures Order.	.60
12/17/02	M. Naughton	Conference with W. Choslovsky, N. Taylor re: implementation of personal injury claims procedure (.60).	.60

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12/18/02	W. Choslovsky	Continued rewrite and edit of PI Procedures Motion and draft order per Judge's comments and comments received from counse (2.40); e-mails/calls to/from objectors regarding same (.30); read and summarize December 17 hearing transcript (1.80); confer with Mark Naughton regarding necessary edits (.30).	4.80
12/18/02	M. Naughton	Telephone conference with Kate Logan, N. Taylor re: implementation of claims procedure (.10).	.10
12/18/02	M. Naughton	Review Judge Squires' decision In re O'Shaughnessy on late claims (.30); review e-mails relating to Moore litigation (.10); review, respond to M. Chestovich e-mail regarding personal injury claims liquidation procedure (.20); conferences with B. Choslovsky re: claims procedure and review, revise same (.60).	1.20
12/19/02	W. Choslovsky	Numerous calls/e-mails to/from objectors' counsel (Kujawski, Massa, Johnson, Bendix, Haller) regarding changes to PI Procedures and draft Order; revise same and discuss with Mark Naughton.	3.70
12/19/02	M. Berkoff	Office conference with M. Naughton re: Molten Metals.	.20
12/19/02	M. Naughton	Review correspondence, e-mail from counsel for Zurich American re: proposed procedures for liquidation of personal injury claims (.20); conferences with W. Choslovsky, M. Chestovich re: P.I.	1.40

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procedures, status and strategy for same and implementation for same (1.10); telephone conference with J. Kujawski re: PI claims procedures (.10).

12/20/02	W. Choslovsky	Numerous revisions and edits to PI Procedures and draft Order to incorporate objectors' requests and comments (1.80); numerous calls and e-mails to/from objectors' counsel (Kujawski, Massa, Bendix, Johnson) (1.20); review necessary changes with Mark Naughton (.30); case law research regarding insurance coverage issues as they relate to PI Procedures (2.50).	5.80
12/20/02	M. Naughton	Review, respond to e-mails from counsel for Norfolk Southern as to comments to procedures for liquidation of personal injury claims (1.10), and e-mail exchanges with W. Choslovsky re: same (.80); review, revise proposed personal injury claims liquidation procedures (.40).	2.30
12/23/02	M. Naughton	Telephone conference with R. Bendix re: claims liquidation procedures (.20); final revisions to proposed claims liquidation procedures (.80); draft letter to Judge Squires re: same (.30); review, respond to e-mail from R. Bendix re: same (.10); telephone conference with R. Johnson (Travelers) re: same (.10).	1.50
12/30/02	W. Choslovsky	Read and summarize Traveler's proposed changes to PI Order.	.80

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12/30/02	M. Naughton	Review, respond to e-mail from counsel for Hartford (.10).	.10
12/31/02	W. Choslovsky	Read and review order entered by Judge Squires regarding PI claims procedures (.30); call individual objectors to advise of same and discuss (1.40).	1.70
Total Hours			55.70
Total Fees			\$17,016.50

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	5.70	395.00	2,251.50
M. Naughton	Partner	15.50	385.00	5,967.50
W. Choslovsky	Associate	34.50	255.00	8,797.50
TOTALS		55.70		17,016.50

Total Fees and Disbursements \$17,016.50

Total Matter Current Balance \$17,016.50

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

February 25, 2003
Invoice # 1349935

Matter Number: 306073-000007

Matter Name: Claims Administration and Objections

For Legal Services Rendered Through January 31, 2003

For National Steel Corporation

			<u>Hours</u>
01/02/03	W. Choslovsky	Conference with Mark Naughton to discuss PI claims procedures deadlines (.2); read K-Mart PI claims procedures and consult with Keith Simon regarding details of administrating questionnaire process (1.3).	1.50
01/02/03	M. Berkoff	Review discovery requests in Moore litigation; discuss same with W. Choslovsky (.30); review claims procedures order entered by Judge Squires (.20).	.50
01/02/03	M. Naughton	Review Order Establishing Procedures for Liquidation of Personal Injury Claims as entered (.20); draft letter to M. Chestovich re: same, and conferences with W. Choslovsky re: same (.60); telephone conference with Kmart counsel re: implementation of claims liquidation procedures (.20).	1.00
01/03/03	W. Choslovsky	Work with paralegals on designing system for distributing PI claim forms to PI claimants.	2.40

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01/06/03	M. Naughton	Work on personal injury claims liquidation, including conferences with W. Choslovsky and N. Taylor (.30); e-mail exchange with W. Choslovsky re: Furmanite matter (.10).	.40
01/06/03	N. Taylor	Brief conference with Mark Naughton regarding Personal Injury Order (.10); review case docket for specific motion per Bill Choslovsky (.30); email to and from B. Coneby regarding claims (.30).	.70
01/07/03	W. Choslovsky	Review and organize multiple PI claimant lists sent by Mickey Chestovich, National Steel Corporation's in-house counsel.	1.30
01/07/03	M. Naughton	Conferences with W. Choslovsky (including telephone conference with M. Chestovich) re: personal injury claims liquidation (.10); review e-mail related to Furmanite claims/litigation (.10).	.20
01/08/03	W. Choslovsky	Conference call with Mickey Chestovich, in-house counsel at National Steel Corporation, to Coordinate service and receipt of PI claims to claimants (.9); call to Kate Hudson at Logan regarding identifying PI claimants (.2); confer with Mark Naughton and Nina Taylor to establish procedures for serving claimants (.6); develop detailed internal protocol for processing PI claimants' forms in conformance with PI Procedures Order (2.0).	3.70

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01/08/03	M. Naughton	Work on P.I. claims liquidations generally (1.30), including lengthy telephone conference with M. Chestovich, W. Choslovsky, N. Taylor re: implementing procedures (.50), and telephone conference with K. Logan, N. Taylor re: coordinating service of procedures order (.10); telephone conference with claimant's counsel re: same (.10); review e-mail to K. Logan re: serving P.I. Claimants (.10).	2.10
01/08/03	N. Taylor	Conference with Mark Naughton, Bill Choslovsky and M. Chestovich regarding service of notice of personal injury procedures motion (1.00); email to K. Logan regarding mailing (.50); review and compare charts and service lists for personal injury procedures motion (1.70).	3.20
01/09/03	W. Choslovsky	Read and summarize Sumitomo's Motion to File Late Claim; discuss same with Mark Naughton; check service list to verify Sumitomo's receipt of bar date notice (1.8); calls/e-mails to Jon Young, Sumitomo's local counsel, regarding Motion to File Late Claim (.7).	2.50
01/09/03	M. Naughton	Review e-mails from, and conferences with, W. Choslovsky re: Sumitomo Motion to File Late Claim (.30).	.30
01/09/03	N. Taylor	Calls to and from Logan & Company (.30).	.30

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01/10/03	W. Choslovsky	Conference call with Nina Taylor and Kate Logan to review PI claimant service list and procedures.	.70
01/10/03	M. Naughton	Conference with W. Choslovsky re: conference call with K. Logan, Sumitomo Motion, etc. (.20).	.20
01/10/03	N. Taylor	Conference call with K. Logan and Bill Choslovsky (.60); email to M. Chestovich regarding independent list (.20); coordinate preparation of independent list (.30);	1.10
01/13/03	W. Choslovsky	E-mails to/from Jon Young, Sumitomo's local counsel, regarding Sumitomo's Motion to Permit Late Filed Claim; discuss same with Mark Naughton (.6); review PI claimant service list prepared by Logan; coordinate and refine procedures for service and administration of PI claims process (2.8).	3.40
01/13/03	M. Naughton	Review forms of cover letters and other communications to P.I. claimants, and forward same to W. Choslovsky (.50); review questionnaires from various claimants (.10); e-mail exchange relating to claims of Christianson and Sederko (.10); conferences with W. Choslovsky, N. Taylor re: P.I. claims liquidation procedures (.20); review various e-mails related to Sumitomo claim (.10); conferences with W. Choslovsky re: Sumitomo claims (30).	1.30

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01/13/03	N. Taylor	Conference with Mark Naughton regarding personal injury questionnaires (.30); review and edit service lists and chart (3.00).	3.30
01/14/03	W. Choslovsky	Work with Logan Company to verify PI claimants' service list and coordinate same; review K-Mart parallel pleadings and practices.	2.50
01/14/03	M. Naughton	Review e-mails related to Sumitomo Motion (.10); conference with W. Choslovsky re: implementing personal injury claims liquidation procedures (.20); review proposed letter to P.I. claimants (.20).	.50
01/14/03	N. Taylor	Conferences with Mark Naughton, Bill Choslovsky and L. Stampone regarding personal injury mailing and service list (1.00); revise list (.30); email list to Logan (.30).	1.60
01/15/03	W. Choslovsky	Amend and edit cover letter to PI claimants (.30); discuss same with Mark Naughton (.20); review procedures to confirm workers comp claims exempted; coordinate service of PI packets with Logan (2.30).	2.80
01/15/03	M. Naughton	Conferences with W. Choslovsky, N. Taylor re: implementation of procedures for liquidating personal injury claims (.30); review, further revise proposed letter to P.I. claimants (.10).	.40

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01/15/03	N. Taylor	Conferences with Mark Naughton and Bill Choslovsky regarding personal injury procedures mailing (.30); minor revisions to questionnaire and letter (.30); conferences with Bill Choslovsky (.30); draft letter to K. Logan enclosing personal injury procedures mailing (.30); assemble same (.30).	1.50
01/16/03	W. Choslovsky	Call from Lisa Stanpone at Logan regarding service of PI claimants ADR packets (.3); multiple calls/e-mails to/from Kate Logan at Logan regarding mailing PI claimant packages (.6); revise and edit cover letter and questionnaire to be sent to PI claimants; coordinate service details with Logan & Co. (2.20).	3.10
01/16/03	N. Taylor	Conferences with William Choslovsky re: personal injury mailing (.3); e-mail copies of all documents included in mailing along with list of additional parties in excel format (.5); revise list of parties (.2) e-mails to/from Logan re: same (.3); call from K. Logan re: mailing (.2); conference with William Choslovsky and Maritza from Logan re: mailing (.2)	1.70
01/17/03	W. Choslovsky	Coordinate service of PI claims questionnaire with Notice Agent, Logan & Company	3.40
01/17/03	N. Taylor	Conference with William Choslovsky re: mailing (.1); call to Logan and Company to confirm that mailing of personal injury procedures, etc. has been served (.1); e-mails to/from Logan re:	.30

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mailing (.1)

01/17/03	D. Gutfeld	Prepare corr. to R. Paulson re: completion of proof of claim form (.4); conf. w/ M. Naughton re: same (.2).	.60
01/19/03	W. Choslovsky	Prepare spreadsheets to organize PI claimants' questionnaires.	1.60
01/20/03	W. Choslovsky	Calls to/from Kim Cook from Clayco Corporation, regarding receipt of PI claims questionnaire (.4); calls to/from Lisa Stampone at Logan & Co. regarding Clayco Corporation's receipt of PI questionnaire (.2); review and summarize PI claims reports sent by Lisa Stampone at Logan & Co. (3.5).	4.10
01/21/03	W. Choslovsky	Calls to/from Rich Aelits, lawyer for Jim Greenwood, regarding PI claims questionnaire (.2); call from Lester Chilcote, PI claimant, regarding PI claims questionnaire (.2); field myriad calls from PI claimants in receipt of PI claims procedures (1.1).	1.50
01/21/03	M. Naughton	Review, respond to e-mail from W. Choslovsky re: applicability of claims liquidation procedure to harassment claim (.10).	.10
01/21/03	N. Taylor	Review/revise charts sent by Logan and Company listing parties that received mailing.	.50
01/22/03	W. Choslovsky	Field multiple calls from PI claimants regarding general questions as to PI claims procedures.	1.70

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01/22/03	N. Taylor	Call to/from William Choslovsky re: Sedoryk questionnaire.	.20
01/23/03	W. Choslovsky	Call from Shereef Akaal, Lawyer for Mizra Rab, regarding PI claims questionnaire (.2); e-mails to/from Mickey Chestovich, National Steel Corporation's in-house counsel, regarding PI claims questionnaire (.4); field numerous calls from PI claimants regarding claims questionnaire (1.2).	1.80
01/23/03	M. Naughton	Review and respond to e-mail from A. Hatch on discovery request in Moore litigation (.20).	.20
01/23/03	N. Taylor	Calls to/from William Choslovsky re: Sedoryk questionnaire (.2); review e-mails re: same (.2); e-mails to/from M. Chestovich re: same (.2); e-mail and calls to/from L. Stampone at Logan re: charts listing parties served with personal injury mailing (.3); coordinate preparation of chart (.3)	1.20
01/24/03	W. Choslovsky	Field approximately one dozen calls from PI claimants regarding PI questionnaire and PI claims procedure (2.5); call to John Kujawski, Moore's lawyer, regarding permissible discovery (.2).	2.70
01/25/03	W. Choslovsky	Review and categorize initial PI claims questionnaire responses.	2.70
01/27/03	W. Choslovsky	Field 20+ calls from PI claimants regarding PI questionnaire; begin receiving and reviewing PI claims questionnaires.	3.30

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01/28/03	W. Choslovsky	Field calls from PI claimants regarding answering PI claims questionnaire.	1.20
01/29/03	W. Choslovsky	Call from Marie O'Neil from Minnesota Department of Labor regarding whether workers comp claimants need to fill out PI questionnaires.	.30
01/29/03	W. Choslovsky	Return calls to PI claimants regarding questionnaire, including Peter Artesian, Jerry Anderson and approximately one dozen more.	1.60
01/29/03	N. Taylor	Coordinate preparation of chart (.2); conference with William Choslovsky re: call from claimant and notation to chart (.1)	.30
01/30/03	W. Choslovsky	Calls to/from PI claimants regarding PI claims questionnaire; begin reviewing same.	2.70
01/31/03	W. Choslovsky	Field and return calls from PI claimants regarding PI claims questionnaire.	2.40
	Total Hours		78.60
	Total Fees		\$24,033.50

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

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
M. Berkoff	Partner	.50	475.00	237.50
M. Naughton	Partner	6.70	450.00	3,015.00
W. Choslovsky	Associate	54.90	325.00	17,842.50
D. Gutfeld	Associate	.60	260.00	156.00
N. Taylor	Paralegal	15.90	175.00	2,782.50
		=====		=====
TOTALS		78.60		24,033.50

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Total Fees and Disbursements	\$24,033.50
Total Matter Current Balance	<u>\$24,033.50</u>

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

March 25, 2003
Invoice # 1360178

Matter Number: 306073-000007

Matter Name: Claims Administration and Objections

For Legal Services Rendered Through February 28, 2003

For National Steel Corporation

			<u>Hours</u>
02/03/03	W. Choslovsky	Call from Janet Jaeger (Law Offices of Larry Minton) regarding Frank Bigelow's claim against National Pellet Company and proper classification of same (.3); call from Louis Beaubien, workers comp claimant, regarding PI claims questionnaire (.2); field calls from other PI claimants regarding questionnaire (1.3).	1.80
02/03/03	N. Taylor	Revise chart of personal injury questionnaires (.6); call to Logan re: claims registers (.2)	.80
02/04/03	W. Choslovsky	Calls/e-mails to/from Alan Pirtle, lawyer for James Smith, regarding PI questionnaire (.3); calls to/from Greg Jancks, lawyer for Sedurgk, regarding PI questionnaire (.2); calls to/from myriad PI claimants and attorneys regarding PI questionnaire (1.4).	1.90
02/04/03	M. Naughton	Review, respond to e-mails re: discovery in certain P.I. litigation (.10).	.10

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Invoice # 1360178

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02/04/03	N. Taylor	Calls to/from L. Stampone at Logan re: claims registers and objection (.3); review and save claims registers (.4); e-mails to/from creditor re: personal injury procedures motion and exhibits (.3); review motion and exhibits (.2); send list of all debtors (.2); revise chart of personal injury claimants (.5)	1.90
02/05/03	W. Choslovsky	Calls to/from Alan Kellman regarding asbestos claimants' questionnaires (.2); review and summarize asbestos PI claimants' proof of claims (1.4); calls to/from approximately one dozen PI claimants regarding PI claims questionnaire (1.3).	2.90
02/06/03	W. Choslovsky	Calls/e-mails to/from Mickey Chestovich regarding PI claimant questionnaires (.4); calls to/from Jon Greer from State Farm Insurance regarding claim of Tina Lesho (.2); research claim of Lesho (.5); calls to Randy Hale, lawyer for PI claimant in Granite City, regarding workers comp claims (.2); review PI claimant questionnaires received (2.2).	3.50
02/06/03	M. Naughton	Review e-mails as to P.I. Procedures (.10).	.10
02/06/03	N. Taylor	Conference with William Choslovsky re: questionnaires (.2); revise chart (1.3); calls to/from Logan and Company re: coordinating meeting to discuss claims objection process (.4)	1.90

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02/07/03	W. Choslovsky	Letters to/from Larry Hinton, lawyer for Frank Bigelow, regarding PI questionnaire; review PI claims questionnaire received in mail (.5); call from Rick Aeilts, lawyer for Jim Greenwood, regarding Greenwood's age discrimination claim; e-mail to Lydia Khaghian and Mickey Chestovich regarding same (.6); calls to/from Don Rice, lawyer for PI claimant, regarding PI claims questionnaire (.2); calls to/from Randy Hale, lawyer for PI claimant, regarding workers' comp claims (.4).	1.70
02/07/03	M. Berkoff	Teleconference with Steve McLatchey at Lehman Brothers re: Lehman's failure to file proof of claim (.20); office conference with N. Taylor re: review of claims docket and setting up meeting with Logan & Co. (.20).	.40
02/10/03	W. Choslovsky	Read and summarize Sumitomo's revised motion to file late claim; calls to/from Mickey Chestovich and Jim DeFranco (local counsel) regarding same; check underlying trial court docket to confirm notice ; case law research regarding late claim filing (2.4); numerous calls to/from PI claimants and counsel for same regarding PI claims questionnaire; review questionnaire received in mail (.8).	3.20
02/10/03	N. Taylor	Conferences and e-mails with William Choslovsky re: claimants, questionnaires received, calls from creditors and other miscellaneous matters (.3); e-mail to M. Chestovich re: receipt of	.80

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Invoice # 1360178

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questionnaires (.1); call to counsel acknowledging receipt of questionnaires (.1); conference with Mark Berkoff re: claims objection meeting (.1); calls to R. Foley and L. Stampone at Logan and Company re: same (.2);

02/11/03	W. Choslovsky	Research, draft, edit and file Response to Sumitomo's Amended Motion to File Late Claim; confer with Mark Naughton regarding same; numerous calls to/from Jim DeFranco, National Steel Corporation's local counsel regarding same (5.3); review PI questionnaires received from PI claimants (.8).	6.10
02/11/03	N. Taylor	Update chart to include questionnaires that have been received	.50
02/12/03	W. Choslovsky	E-mails to/from Kim Ahren, lawyer for PI claimant, regarding PI questionnaire (.4); calls to/from Keith Jensen regarding John Krug, PI claimant, regarding PI questionnaire (.3); calls to/from Bob Ehrenberg, regarding Gary Berndt, PI claimant, regarding PI questionnaire (.2); calls to/from Don Rice, lawyer for Indiana PI claimants, regarding PI questionnaire (.2); call to Rick Aeilts, lawyer for Jim Greenwood, regarding PI questionnaire (.2); call to Greg Jenks, lawyer for Sedoryk, PI claimant regarding PI claims questionnaire (.1); calls to/from Alan Kellman, lawyer for Michigan asbestos claimants, regarding PI claims questionnaires	3.50

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(.4); review and summarize PI claimant questionnaires received (1.7).

02/12/03	N. Taylor	Coordinate with Logan and Company, R. Foley and Mark Berkoff to set meeting re: claims analysis (.3).	.30
02/13/03	W. Choslovsky	Call from Berna Williams, wife of Douglas Williams, a Granite City employee with workers comp claim regarding PI questionnaire (.2); calls to/from Dan Guida, lawyer for Tina Lesko, regarding PI claims questionnaire (.2); review and summarize PI claimants' questionnaires received (1.4).	1.80
02/13/03	N. Taylor	Brief conference with William Choslovsky re: questionnaires (.1); update chart (.6)	.70
02/14/03	W. Choslovsky	Review PI claimant questionnaires received and summarize same.	2.20
02/17/03	W. Choslovsky	Review and summarize PI claimant questionnaires received (1.6); calls from PI claimants regarding completing PI claimant questionnaires (.7); calls from Kellar Grant, lawyer for Sumitomo, regarding Sumitomo's Motion to Extend Claim Deadline; discuss same with Mark Naughton (.5).	2.80
02/18/03	W. Choslovsky	Calls to/from Dan Guida, lawyer for Tina Lesko, regarding completing the PI claimant questionnaire; research same (.5); calls to/from Laurie Winkelman, lawyer for PI claimant, regarding	1.20

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		PI questionnaire (.2); calls to/from Jerilyn Lipe, lawyer for Terry Long, regarding PI questionnaire (.5).	
02/18/03	N. Taylor	Brief conference with William Choslovsky re: chart of personal injury questionnaires.	.20
02/19/03	W. Choslovsky	Call from John Kujawski's office (Kelly), lawyer for PI plaintiff Moore, regarding PI questionnaire (.2); call from Andrew Bell, lawyer for Leonard Mazur, regarding PI questionnaire (.2).	.40
02/19/03	N. Taylor	Call from Mark Berkoff re: tax claims (.1); call to/from Logan and Company re: list of same (.3); e-mail list of tax claims to G. Pearson (.1); call to/from G. Pearson re: tax claims (.3).	.80
02/20/03	N. Taylor	Call from creditor re: questionnaire and claim numbers (.2); call from/e-mail to L Stampone re: meeting (.2).	.40
02/21/03	W. Choslovsky	Review and summarize approximately two dozen PI claimant questionnaires received on deadline (2.8); detailed e-mail to Nina Taylor regarding compiling chart to summarize PI questionnaire (.6).	3.40
02/21/03	N. Taylor	Review additional questionnaires and add to chart (2.0); conference with William Choslovsky re: questionnaires (.2); revise chart adding additional information (1.5); coordinate organization and maintenance of same files (.3).	4.00

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02/24/03	W. Choslovsky	Letter from Alan Pirtle, lawyer for Smith class action plaintiffs, regarding PI questionnaires; investigate same.	.80
02/24/03	M. Naughton	Review e-mail from B. Choslovsky re: personal injury claims (.10).	.10
02/24/03	N. Taylor	Review additional questionnaires and update chart (2.5); e-mails to/from William Choslovsky re: same (.2)	2.70
02/25/03	W. Choslovsky	Calls to/from Merle Williams, PI claimant, regarding PI questionnaire (.4); review PI claims questionnaires received (.5).	.90
02/25/03	N. Taylor	Conferences with A. Derby re: organization of questionnaires and addition of information into chart (.3); conference with L. Packer re: questionnaires (.1); coordinate revisions to chart (.2); conferences with William Choslovsky re: whether claim was filed and identification of type of claim (.1); draft letter to Logan and Company enclosing amended claims (.2); office Conference with Mark Berkoff and A. Zirn re: tax claims (.3).	1.20
02/25/03	A. Zirn	Office conference with M. Berkoff regarding tax claim analysis.	.30
02/25/03	A. Derby	Review personal injury questionnaires and compile information into charts.	4.80
02/26/03	M. Berkoff	Prepare for meeting with Logan (.60).	.60

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02/26/03	N. Taylor	Send e-mail to A. Zirn with tax claim reports (.1); conferences with A. Zirn re: tax claims (.3)	.40
02/26/03	A. Zirn	Office conference with N. Taylor regarding tax claims and Logan registry.	.30
02/26/03	A. Zirn	Teleconference with L. Beckerman regarding tax claim questions.	.10
02/26/03	A. Derby	Continued review of personal injury questionnaires and chart same.	3.80
02/27/03	W. Choslovsky	Review PI questionnaires received and summarize same.	.70
02/27/03	M. Berkoff	Teleconference from Jeff Schwartz re: Lehman's claim (.20); review emails re: tax claims (.20); office conference with A. Zirn re: same (.20); teleconference with T. Pohl re: same (.10). Also, prepare for meeting with Logan (.40) and field calls from creditors re: impact of Section 363 sale (.40).	1.50
02/27/03	M. Berkoff	Review Zeigler stipulation (.20); organize files (.40).	.60
02/27/03	N. Taylor	Call to/from L. Stampone (Logan and Company) re: binders and meeting	.20
02/27/03	A. Zirn	Office conference with M. Berkoff regarding analysis of tax claims for L. Beckerman.	.10
02/27/03	A. Zirn	Follow up teleconference and e-mail with Lazard regarding L. Beckerman questions.	.10

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02/27/03	A. Zirn	Teleconference with L. Beckerman regarding follow up and e-mail with Lazard regarding L. Beckerman questions.	.10
02/27/03	A. Derby	Continued review of personal injury questionnaires and chart of same.	2.40
02/28/03	W. Choslovsky	Day long team "kick-off" meeting with Adrienne Emmu and Lisa Stampone from Logan & Co. (claims agent) and Bob Foley, Scott Creveling and Robin Gallup from National Steel Corporation to review claims objection process and tasks; draft follow-up e-mail to participants regarding same (5.2); brief conference Nina Taylor, chief paralegal, on tasks necessary to summarize PI claimant questionnaires (.4).	5.60
02/28/03	S. Christenholz	Meeting with Logan re: claims objections.	5.00
02/28/03	M. Berkoff	Meeting with Logan representatives (2.30); review Logan workbook (.70); office conferences with various attorneys to put together team to work on claims objections (1.20).	4.20
02/28/03	N. Taylor	Meeting with Logan & Company (A. Emmo and L. Stampone), S. Creveling, B. Foley, R. Gallup, Mark Berkoff, Colleen McManus, Steve Christenholz and William Choslovsky re: claims objection process (4.5); Conference with William Choslovsky re: questionnaires (.2); Conference with A. Derby re: list of questionnaires (.2); review docket for information re: claims of St.	5.30

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Paul and EPA which were allowed to file after the general bar date (.3); e-mail to Logan re: same (.1)

02/28/03	C. McManus	Attended meeting with colleagues and Logan re: claims analysis/objections.	4.40
02/28/03	A. Derby	Continued review of personal injury questionnaires and chart regarding same.	.40
Total Hours			95.90
Total Fees			\$26,128.00

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	7.30	475.00	3,467.50
M. Naughton	Partner	.30	450.00	135.00
A. Zirn	Partner	1.00	375.00	375.00
C. McManus	Associate	4.40	325.00	1,430.00
S. Christenholz	Associate	5.00	325.00	1,625.00
W. Choslovsky	Associate	44.40	325.00	14,430.00
N. Taylor	Paralegal	22.10	175.00	3,867.50
A. Derby	Project Assist.	11.40	70.00	798.00
TOTALS		95.90		26,128.00

Total Fees and Disbursements \$26,128.00

Total Matter Current Balance \$26,128.00

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

April 24, 2003
Invoice # 1370727

Matter Number: 306073-000007

Matter Name: Claims Administration and Objections

For Legal Services Rendered Through March 31, 2003

For National Steel Corporation

		<u>Hours</u>
03/01/03 A. Zirn	Conference call with John Windhorst and T. Michael regarding tax analysis.	.20
03/01/03 A. Zirn	Meeting with S. Christenholz and T. Michael regarding tax analysis.	.80
03/02/03 C. McManus	Reviewed binder of claims register and workbook summaries from claims.	.80
03/03/03 W. Choslovsky	Review and summarize PI claimant questionnaires (2.2); begin drafting form letters and settlement agreements to include with debtor's response to PI questionnaires (1.4).	3.60
03/03/03 M. Berkoff	Office conference with J. Duban and C. McManus re: omnibus objections (.30); teleconference with Judge Squires' chambers re: procedure (.20). Also, office conference with D. Gutfeld re: claims objections (.10).	.60
03/03/03 M. Naughton	Review, respond to J. Moran e-mail re: certain claims (.10).	.10
03/03/03 M. Naughton	Review e-mail from W. Choslovsky and respond to same re: P.I. claims' procedures (.10).	.10

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03/03/03 L. Laughlin	Work on questionnaires submitted by plaintiff's; enter information into database.	6.00
03/03/03 N. Taylor	Print reclamation claims (.60); emails to and from L. Stampone regarding claims registers (.20); coordinate preparation of list of questionnaires received (.30); conference with L. Packer regarding questionnaires (.20); input questionnaire information into chart (2.10).	3.40
03/03/03 A. Zirn	Teleconference with G. Pearson regarding tax claim analysis.	.10
03/03/03 C. McManus	Telephone conference with Gutfeld and Logan re: claims objection (.4); reviewed workbook with Gutfeld re: same (.4).	.80
03/03/03 C. McManus	Conferences with Berkoff and Duban re: claims objections and procedures for filing.	.50
03/03/03 D. Gutfeld	Conference with C. McManus regarding Claims Objections and Strategy (.5); telephone conference with C. McManus and L. Stampone regarding status of exhibits and strategy (.3); review binder of materials regarding claims administration (1.0); review claims register regarding late-filed, duplicate and amended claims (2.5).	4.30
03/04/03 W. Choslovsky	Calls to/from Lisa Stampone at Logan & Co. (claims agent) regarding claims checklist and PI questionnaire procedures (.6); review PI claimant questionnaire list compiled by Nina Taylor and	1.10

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draft detailed e-mail to Mickey Chestovich, National Steel Corporation's in-house counsel, regarding same (.5).

03/04/03 N. Taylor	Review and revise list of all questionnaires (.20); conference with Bill Choslovsky regarding same (.20); assemble questionnaires (.20); input information from questionnaires into chart (3.30).	3.90
03/04/03 A. Zirn	E-mail to G. Pearson regarding claims analysis.	.30
03/04/03 D. Gutfeld	Review alpha listing of claims list regarding late-filed, duplicate and amended claims for Omnibus objection. (1.5)	1.50
03/04/03 A. Derby	Review claim agent's web site for and obtain proofs of claim for reclamation claims analysis.	3.20
03/05/03 M. Berkoff	Review A. Zirn emails re: taxes; respond to same (.20); respond to call from creditor (.20).	.40
03/05/03 N. Taylor	E-mail to and from A. Zirn regarding tax claim reports (.20); input data from PI questionnaires into chart (3.60).	3.80
03/05/03 A. Zirn	E-mail to G. Pearson regarding tax claim analysis.	.10
03/05/03 A. Zirn	Follow up on M. Schreyer e-mails regarding tax claim analysis; discuss same with W. Choslovsky.	.20
03/05/03 C. McManus	Reviewed claims register/workbook for late-filed claims.	.70

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03/05/03 A. Derby	Chart information regarding personal injury questionnaires.	3.20
03/06/03 W. Choslovsky	Calls to/from Dick Mackey, creditor, regarding claim treatment if company sold (.3); review and summarize pending PI case status notes forwarded to Mickey Chestovich, National Steel Corporation in-house counsel (1.4).	1.70
03/06/03 L. Laughlin	Work on inserting questionnaire information into database.	3.00
03/06/03 N. Taylor	Input information into chart from questionnaires.	3.20
03/06/03 C. McManus	Reviewed late-filed claims.	.80
03/07/03 W. Choslovsky	Review PI claimants' questionnaire summary spreadsheet; detailed e-mail to Mickey Chestovich, NSC's in-house counsel, regarding same.	1.40
03/07/03 N. Taylor	Input information from questionnaires into chart (4.5); Conferences with William Choslovsky re: status and chart (.2); create chart of questionnaires to date (.4)	5.10
03/07/03 A. Zirn	Teleconference with M. Schreyer regarding claims issues.	.10
03/07/03 A. Zirn	E-mails with M. Berkoff regarding tax claims analysis.	.10
03/07/03 D. Gutfeld	Conf. w/ M. Berkoff and C. McManus re: claims objection and meeting with Logan & Co. (.3).	.30
03/09/03 N. Taylor	Input information from questionnaires into chart .	1.00

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03/09/03 C. McManus	Reviewed late-filed claims.	.80
03/10/03 W. Choslovsky	Review final Excel spreadsheet detailing 400 PI claimants' questionnaires; detailed e-mail to Mickey Chestovich, NSC in-house counsel, regarding same (1.50); review K-Mart procedures and form letters sent to PI claimants (.30).	1.80
03/10/03 J. Duban	E-mails C. McManus regarding omnibus objections (.10); review exemplary versions of claim resolution procedures/ADR motions (.30).	.40
03/10/03 M. Berkoff	Office conference with A. Zirn re: tax claims (.30); review emails re: tax claims (.30); research under Sections 502 and 507 (.40); review Logan's spreadsheets (.60). Also, office conferences with S. Christenholz re: same (.20).	1.80
03/10/03 L. Laughlin	Insert information in database re: questionnaires submitted.	8.50
03/10/03 N. Taylor	Input questionnaire information into chart (2.3); merge two charts of questionnaires into one chart (.2); sort, revise and format same chart (.8); Conference with William Choslovsky (.2); send chart to William Choslovsky and Logan and Company (.2); review list of questionnaires to be certain all questionnaires entered and accounted for (1.0)	4.70
03/10/03 A. Zirn	Office conference with M. Berkoff regarding tax claim review.	.30

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03/10/03 D. Gutfeld	Review claims workbook and POC forms regarding late-filed claims and prepare exhibit for First Omnibus Objection (3.5); prepare correspondence to C. McManus and M. Berkoff regarding same (.2)	3.70
03/10/03 A. Derby	Review claims agent's web site for and obtain proofs of claim (2.0); review proofs of claim to verify lateness (.20); begin chart of claim information (2.30).	4.50
03/11/03 W. Choslovsky	Review and begin drafting responses to PI claims questionnaires; calls to Mickey Chestovich regarding same.	2.60
03/11/03 S. Christenholz	Meeting with Erlich, Zirn and Michaels (1.8); emails re: property taxes (.2).	2.00
03/11/03 J. Duban	Brief research regarding omnibus claims objections.	.50
03/11/03 M. Berkoff	Review Logan materials (.40); consideration of appropriate procedures order to deal with claims objections (.40). Also, review emails re: personal injury claimants' questionnaires (.30).	1.10
03/11/03 M. Naughton	Review e-mails from W. Choslovsky re: P.I. Claims (.10).	.10
03/11/03 N. Taylor	Conference with and e-mails to/from William Choslovsky re: chart of personal injury questionnaires (.2); coordinate printing and revisions to chart (.2)	.40

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03/11/03 H. Piggee III	Conferences regarding review of proof of claims regarding taxes (3.40); reviewed proof of claims and prepared chart regarding same (.70).	4.10
03/11/03 A. Derby	Continue review of claims and draft charts of late filed proofs of claim.	4.80
03/11/03 T. Michael	Office conference w/ A. Zirn and N. Piggee re tax claim issues and analysis (2.40); office conference w/ S. Ehrlich, A. Zirn, N. Piggee and S. Christenholz re tax claim issues and analysis (1.00); enter preliminary data of tax claim issues and analysis (.60).	4.00
03/12/03 W. Choslovsky	Review and summarize PI questionnaires; conference with Logan & Co. (notice agent) regarding same (.4); conference call with Mickey Chestovich, National Steel Corporation in-house counsel, and Mark Naughton regarding PI questionnaires and respond to same, also including discussion of insurance coverage (1.3); review insurance coverage history forwarded by Mr. Chestovich (.5).	2.20
03/12/03 S. Christenholz	Office conference with MAB regarding tax claims.	.30
03/12/03 J. Duban	Confer M. Berkoff (.10) and confer D. Gutfeld (.20) regarding omnibus objection and claim resolution procedures motion.	.30

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03/12/03 M. Berkoff	Office conferences with A. Zirn re: tax claims (.40); office conference with S. Christenholz re: same (.30). Also, office conference with J. Duban re: omnibus objections to claims (.10).	.80
03/12/03 M. Naughton	Work on responses to personal injury claim responses, including lengthy conferences with W. Choslovsky and M. Chestovich (Company) (1.80); telephone conference with G. Riseborough (Pacesetter) re: Motion for Relief from Automatic Stay (.10).	1.90
03/12/03 N. Taylor	Conferences with William Choslovsky re: revisions/drafting of charts (.4); Draft several charts based on chart of all questionnaires (1.5); draft letter to M. Chestovich enclosing printed copy of charts (.2); call from L. Stampone re: mailing (.3).	2.40
03/12/03 A. Zirn	Office conference with M. Berkoff regarding claim analysis issues.	.20
03/12/03 C. McManus	Telephone conference with Logan re: claims objections (.2); reviewed Gutfeld's chart re: late claims (.4).	.60
03/12/03 D. Gutfeld	Prepare First Omnibus Objection to Claims (1.5); prepare corr. to C. McManus, J. Duban and M. Berkoff re: same (.1); conf. w/ N. Taylor re: exhibit for First Omnibus Claims Objection (.2); revise Exhibit (N-Z) (.3).	2.10
03/12/03 H. Piggee III	Reviewed proof of claims regarding taxes; prepared chart regarding same.	2.70

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03/12/03 T. Michael	Enter data on chart re tax claim issues and analysis (2.00); office conference w/ A. Zirn and N. Piggee re tax claim issues and analysis (.20).	2.20
03/13/03 W. Choslovsky	Continued review of PI questionnaires and draft responses to PI claimants (398 total); coordinate response tasks and efforts with Logan & Co. (notice agent).	1.80
03/13/03 S. Christenholz	Teleconference and office conference with A.Zirn regarding real estate taxes.	.50
03/13/03 J. Duban	E-mails D. Gutfeld regarding first omnibus objection (.10); review and revise notice and motion (.50), and commence analysis of claims sought to be disallowed (.50).	1.10
03/13/03 M. Berkoff	Review emails re: claims objections (.20); office conference with J. Duban re: same (.10); office conference with D. Gutfeld re: late-filed claims (.30).	.60
03/13/03 M. Naughton	Attention to personal injury claims liquidation process (.10).	.10
03/13/03 N. Taylor	Conference with Deborah Gutfeld re: claims (.2); review claims of US Dept of Health and Human Services to determine if timely filed (.3)	.50
03/13/03 A. Zirn	E-mail to G. Pearson regarding tax claims analysis process and chart.	.20

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03/13/03 A. Zirn	Office conferences with T. Michael regarding claims analysis chart.	.10
03/13/03 D. Gutfeld	Revise First Omnibus Claims Objection (.5); review claims docket re: duplicate claims (1.0); conf. w/ M. Berkoff re: strategy for claims objections (.2).	1.70
03/13/03 H. Piggee III	Conference with A. Zirn and T. Michael regarding chart of tax claims; revised same.	.30
03/13/03 T. Michael	Prepare chart re analysis of tax issues (6.50); office conference w/ A. Zirn re matter and analysis of tax issues (.30).	6.80
03/14/03 Scott Onak	Legal research re: Indiana and Minnesota tax statutes obtained from the Cook County Law Library for T. Michael.	.40
03/14/03 W. Choslovsky	Calls to/from Kellam Grant, lawyer for Sumitomo, regarding March 18 hearing and Sumitomo's reply brief (.5); read and research Sumitomo's reply brief in support of motion to file late claim; discuss same with Mark Naughton (2.3); call to Alan Kellman, lawyer for asbestos PI claimants, regarding responding to PI questionnaires (.3); continued review of PI claimants' questionnaires and respond to same; coordinate review of same with Mickey Chestovich, Mark Naughton and Nina Taylor (1.8).	4.90
03/14/03 S. Christenholz	Emails with T. Michael and A. Zirn re: property taxes (.4); conference with T. Michael re: same (1.1)	1.50

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03/14/03 J. Duban	Confer D. Gutfeld regarding first omnibus objection and logistics regarding exhibit thereto, and possible inclusion of duplicate claims (.30); review revised motion (.20); study and analyze Logan & Company book regarding claim classification and spot check for consistency and accuracy (1.30); conference D. Gutfeld and M. Berkoff regarding logistics, timing and inclusiveness of initial omnibus claim objections (.40).	2.20
03/14/03 M. Berkoff	Office conference with J. Duban and D. Gutfeld re: claims objections and procedures motion (.40).	.40
03/14/03 M. Naughton	Conferences with W. Choslovsky re: P.I. claims liquidation procedures, etc. (.30).	.30
03/14/03 N. Taylor	Conferences with William Choslovsky re: questionnaires (.3); coordinate organization of same (.3); assemble questionnaires (.7)	1.30
03/14/03 A. Zirn	Meeting with S. Christenholz and T. Michael regarding statutory research for tax claims.	.20
03/14/03 C. McManus	Reviewed more late claims.	.90
03/14/03 D. Gutfeld	Conf. w/ M. Berkoff and J. Duban re: First Omnibus Claims Objection (.4); review CEM exhibit for First Omnibus Claims Objection (A-M) (.5); review various claim forms (.5); conf. w/ J. Duban re:	2.60

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	objection to duplicate claims (.2); review claims register for duplicate claims (1.0).	
03/14/03 T. Michael	Office conference w/ S. Christenholz and A. Zirn re research and analysis on tax issues and statutory law (.20); research same issues (3.60); revise tax analysis chart (1.00).	4.80
03/15/03 N. Taylor	Assemble and organize questionnaires placing into alphabetical order (1.0); obtain copies of claims filed by Pyro per Mark Naughton (.3)	1.30
03/16/03 T. Michael	Review research materials re tax analysis and related issues.	2.50
03/17/03 W. Choslovsky	Calls to/from Morgan Gottfrey, lawyer for American Interstate Insurance Co., regarding applicability of PI claims procedure to workers comp claims; research same (.4); read and summarize Judge Wedoff's Allied Signal insurance opinion, which is on-point and relevant to issue of applicability of insurance to satisfy PI claims (1.2); calls/e-mails to/from Mickey Chestovich, in-house counsel, to review PI questionnaire and devise strategy for answering same (.8); continued review of PI questionnaires; draft letters in response to PI questionnaires by categories (2.7).	5.10
03/17/03 S. Christenholz	Office conferences with T. Michael re: property tax claims (1.3); research on same (1.4).	2.70

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03/17/03 M. Naughton	Review Questionnaires for those personal injury claimants included on tomorrow's call (.20); review, respond to R. Bendix, e-mail and telephone conference with R. Bendix re: Moore litigation (.20); review various e-mails re: Sumitomo's late filed claim (.20).	.60
03/17/03 L. Laughlin	Review questionnaires, sort and organize according to charts identified by counsel; review and organize questionnaires by name.	3.00
03/17/03 N. Taylor	Conferences with William Choslovsky re: questionnaires (.3); input questionnaires (2.7); combine charts and revise (.8).	3.80
03/17/03 D. Gutfeld	Review claims docket (and POC forms) re: duplicate claims (2.1).	2.10
03/17/03 J. Magana	Pull cases for W. Choslovsky.	.10
03/17/03 T. Michael	Review Illinois Statutes, Indiana statutes; case law and other research materials re tax analysis and related issues.	6.00
03/18/03 Scott Onak	Legal research re: Michigan real and personal property tax code obtained from the Cook County Law Library for T. Michael.	.30
03/18/03 K. Philippe	Cases for T. Michael	.10
03/18/03 W. Choslovsky	Call with Mickey Chestovich to discuss/determine PI claim settlement amounts (1.4); review PI questionnaires and draft responses to same per PI procedures order (2.4).	3.80

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Invoice # 1370727

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03/18/03 W. Choslovsky	Call from Robin Gallup, National Steel Corporation tax manager, regarding proper classification of tax claims.	.30
03/18/03 S. Christenholz	Office conference with A. Zirn re: tax claims (.7); office conference with T. Michael re: tax claims (.6); phone conference with T. Michael re: same (.2); emails re: property tax issues (.1).	1.60
03/18/03 M. Berkoff	Office conference with A. Zirn re: tax claims (.10); review email re: same (.30). Also, office conference with W. Choslovsky re: personal injury claimants and specific questionnaires (.20); work on claims analysis (.30).	.90
03/18/03 M. Naughton	Conference with W. Choslovsky re: P.I. Claims procedures (.20).	.20
03/18/03 N. Taylor	Conference with William Choslovsky re: questionnaires and letters (.5); Draft charts re: questionnaires (1.2).	1.70
03/18/03 A. Zirn	Review/mark up T. Michael memo and analyze underlying authority for same.	1.80
03/18/03 T. Michael	Tax Research in Statutes and cases for Indiana, Illinois, Michigan and Minnesota (6.20); draft memo re tax research (2.20).	8.40
03/19/03 W. Choslovsky	Call from Robin Gallup regarding tax authority claims and reconciling same.	.20

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03/19/03 W. Choslovsky	Conference call with Mickey Chestovich, National Steel Corporation in-house counsel, and Alan Goodloe, National Steel Corporation local counsel, regarding National Steel Corporation insurance information and Granite City PI cases (.6); numerous calls/e-mails to/from Mr. Chestovich regarding PI claimant settlement amounts; draft detailed memorandum regarding same (2.8); review PI claimants' PI questionnaires and continue drafting response letters to same; coordinate responses with Nina Taylor (4.6).	8.00
03/19/03 S. Christenholz	Emails re: property tax issues (.2); reviewed fax materials (.4).	.60
03/19/03 M. Berkoff	Review claims.	.40
03/19/03 N. Taylor	Multiple conferences with William Choslovsky re: questionnaires and responses (.6); conferences with William Choslovsky and M. Chestovich, R. Robertson, Simmons firm re: responses (1.0); review questionnaires for addresses (1.0); review questionnaires to determine if for workers compensation claim or personal injury (1.5); draft chart for Jacques letter (1.0) draft documents to use for letters to personal injury claimants (.7).	5.80
03/19/03 D. Gutfeld	Review Claims Docket re: Duplicate Claims (2.5); prepare exhibit re: same (1.0).	3.50

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03/19/03 T. Michael	Prepare chart reflecting tax research findings (1.80); revise tax research memo (.70).	2.50
03/20/03 W. Choslovsky	Revise and edit response letters to PI claimants (398); conference with Mickey Chestovich, National Steel Corporation in-house counsel, and Mark Naughton regarding same.	4.00
03/20/03 M. Berkoff	Office conference with W. Choslovsky re: personal injury questionnaires (.20); call from Fortis (.20); teleconference with E. Kaup re: call from Fortis (.20).	.60
03/20/03 M. Naughton	Attention to personal injury claims liquidation procedures, including conferences with W. Choslovsky and review of form of response letters (.90).	.90
03/20/03 G. Plumb	Review Mitsubishi/Marubeni response to cure notice (.3); teleconference with National counsel at Skadden to discuss response, issues to consider, and timing of reply (.3).	.60
03/20/03 N. Taylor	Conferences with William Choslovsky (.8); coordinate preparation of letters (1.8); revise letters (0.7); revise exhibits to letters (.7); Conference with Mark Naughton re: letters (.1); review letters to be certain that there is a letter for each party that filed a questionnaire (.6)	4.70
03/20/03 A. Zirn	Review chart of tax research and office conference with T. Michael regarding same.	.50

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03/20/03 D. Gutfeld	Review/revise exhibits for Claim Objections (.7); revise text for Claim Objections (.5).	1.20
03/20/03 T. Michael	Office conference w/ S. Christenholz and A. Zirn re tax analysis issues (.70); conduct research re tax analysis issues (4.30).	5.00
03/21/03 J. Duban	Confer with D. Gutfeld regarding Logan preparation of omnibus objection exhibits (.10); emails and telephone call with L. Stanpony regarding same (.30).	.40
03/21/03 A. Zirn	Office conference with T. Michael regarding status of research (.10); e-mail with M. Berkoff regarding update of tax claim analysis (.10).	.20
03/21/03 D. Gutfeld	Conf. w/ J. Duban re: status of claims objections (.1); review corr. and draft exhibits from L. Stampone (.4).	.50
03/21/03 T. Michael	Conduct research re tax analysis; revise chart re tax analysis	3.50
03/23/03 A. Zirn	Research bankruptcy code 507(a) (8) (B).	1.50
03/24/03 W. Choslovsky	Call from Lester Chilcote regarding National Steel Corporation's PI claim counteroffer (.2); work with paralegals and claims agent to devise plan for tracking PI settlements (.6).	.80

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03/24/03 J. Duban	Lengthy telephone call with L. Stampone regarding amended claims, duplicate claims and multiple Debtor claims issues (.40); receive and review from Logan and Company several potential exhibits to claims objections (.90).	1.30
03/24/03 A. Zirn	Office conference with T. Michael regarding status of research.	.20
03/24/03 A. Zirn	Research cases regarding tax claims treatment.	1.50
03/24/03 T. Michael	Research re tax analysis (.70); review chart (.50); office conference w/ M. Berkoff re tax analysis issues (.10); office conference w/ A. Zirn re tax analysis issues (.20).	1.50
03/25/03 S. Christenholz	Work on property tax issues (including office conference with T.Michael and A.Zirn).	2.20
03/25/03 M. Berkoff	Teleconference with R. Werhnyak re: claims issues (.30); office conference with A. Zirn and T. Michael re: tax claims (.10).	.40
03/25/03 M. Naughton	Review correspondence from A. Hatch regarding Moore litigation and emails from B. Choslovsky regarding same (.10).	.10
03/25/03 A. Zirn	Office conference with T. Michael regarding state research and claims analysis.	.90
03/25/03 A. Zirn	Office conference with T. Michael and M. Berkoff regarding tax claims process.	.20

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03/25/03 A. Zirn	Meeting with S. Christenholtz and T. Michael regarding tax claims analysis.	.50
03/25/03 A. Zirn	Continue bankruptcy research regarding tax claims.	1.00
03/25/03 T. Michael	Conduct research on tax analysis (2.20); review proof of claims (2.10); revise tax analysis chart (1.20).	5.50
03/26/03 W. Choslovsky	Field calls from numerous PI claimants regarding National Steel Corporation's response to PI questionnaires.	1.30
03/26/03 S. Christenholz	Emails re: property taxes (.4); office conferences and research re: property taxes (2.1).	2.50
03/26/03 A. Zirn	Analyze tax spreadsheet.	.50
03/26/03 A. Zirn	Research bankruptcy cases regarding tax claim treatment.	2.30
03/26/03 T. Michael	Conduct research re tax analysis (5.00); office conference w/ S. Christenholz re tax analysis research (.30); review tax materials (.70).	6.00
03/27/03 W. Choslovsky	Conference call with Mark Naughton and Mickey Chestovich regarding potential Pyro liens and effect of same on Burns Harbor real property sale; calls to/from Kevin Todd, Pyro's lawyer, regarding same.	.40
03/27/03 S. Christenholz	Office conference with T. Michael re: tax issues (including review of spreadsheets and phone conference with R. Gallup).	1.60

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03/27/03 A. Derby	Review proofs of claim for reclamation claims analysis and chart information regarding same, per J. Duban.	5.50
03/27/03 T. Michael	Research tax analysis issues (4.10); conference t/c w/ R. Gallup and S. Christenholz re tax claims issues (.60); office conference w/ S. Christenholz re tax claims issues (.40); revise tax analysis chart (1.90).	7.00
03/28/03 Scott Onak	Legal research re: case law obtained for T. Michael.	.20
03/28/03 J. Duban	Directions A. Derby regarding culling claims for D. Gutfeld's portion of late-filed omnibus objections (.20); commence review of Gutfeld and McManus analysis for omnibus objection (.30); telephone conference with M. Berkoff regarding filing and content of omnibus objection (.10).	.60
03/28/03 A. Derby	Obtain from claims agent web site late-filed proofs of claim for claims objection, per J. Duban.	1.50
03/28/03 A. Derby	Continued review of proofs of claim regarding reclamation claims analysis and charting of same, per J. Duban.	4.00
03/29/03 J. Duban	Revise first omnibus objection and draft order (2.40); commence analysis of all late filed and duplicate claims by comparing D. Gutfeld and C. McManus work product with Logan draft exhibits and actual claim forms (3.50).	5.90

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03/30/03 J. Duban	Continue analysis of all late filed and duplicate claims by comparing D. Gutfeld and C. McManus work product with Logan draft exhibits and actual claim forms (4.00); formulate further inquiries for Logan regarding several issues, including scheduled claims issue and retiree benefit issue (.40); commence drafting motion for authority to compromise and settle certain classes of pre-petition claims and to establish ADR procedures (1.0).	5.40
03/30/03 T. Michael	Review tax analysis research materials	2.50
03/31/03 W. Choslovsky	Calls/e-mails to/from Jonathan Young, Sumitomo's lawyer, regarding motion status and briefing schedule; review Sumitomo documents sent by Bob Foley, NSC's accountant, and discuss same with Foley.	1.70
03/31/03 W. Choslovsky	Calls to/from Angela Kozeminski regarding response to her client, PI claimant John Williams.	.30
03/31/03 J. Duban	Directions A. Derby regarding culling certain duplicate and late-filed claims (.20); confer M. Naughton regarding substantive and policy-sensitive issues relating to claims objections (.20); continue work on ADR procedures motion (.50); e-mails C. McManus regarding scheduled late-filed claims (.20); reconcile all proofs of claim on Logan exhibits missing from Gutfeld and McManus lists (1.50); lengthy telephone conference L. Stampone regarding all omnibus issues, including	5.80

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claims filed August 16, claims for retiree benefits and amended and scheduled (also late-filed) claims (1.0); review and reconcile to proofs of claim Logan's late-filed with surviving exhibit and exhibit for duplicate claims (.90); review Section 726 (.20); additional telephone conference with L. Stampone regarding Logan's additional issues and questions (.40); review Logan "no notice" list and compare to claim forms (.70).

03/31/03 M. Naughton	Review correspondence relating to Moore litigation and conference with W. Choslovsky re: same (.20).	.20
03/31/03 N. Taylor	E-mail proof of claim form and amended bar date order to creditor (.3); review chart of all questionnaires for specific claimant (.3); review letters for letter to specific creditor (.3); obtain lists of insurance companies (.3); Conference with William Choslovsky re: same (.2); call to counsel re: letter (.1)	1.50
03/31/03 A. Zirn	Continue research regarding tax claims.	2.50
03/31/03 A. Zirn	Lengthy meeting with T. Michael to review and finalize state law research regarding tax claims.	4.80
03/31/03 A. Zirn	Conference call with R. Gallup regarding tax liability charts.	.40
03/31/03 A. Zirn	Conference call with John Windhorst and T. Michael regarding Minnesota production tax credit.	.20

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03/31/03 C. McManus	Reviewed emails and attachments re; late claim objections from Duban.	.80
03/31/03 J. Magana	Pull cases for T. Michael.	.20
03/31/03 A. Derby	Obtain from claims agent web site copies of various late-filed and duplicative proofs of claim, per J. Duban.	3.50
03/31/03 T. Michael	Continue research regarding tax claims.	2.80
03/31/03 T. Michael	Lengthy meeting with A. Zirn to review and finalize state law research regarding tax claims.	4.80
03/31/03 T. Michael	Conference call with R. Gallup regarding tax liability charts.	.40
03/31/03 T. Michael	Meeting with S. Christenholz and A. Zirn regarding tax analysis.	.80
03/31/03 T. Michael	Conference call with John Windhorst and A. Zirn regarding Minnesota production tax credit.	.20
Total Hours		336.50
Total Fees		\$86,667.50

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>
G. Plumb	Partner	.60	475.00	285.00
M. Berkoff	Partner	8.00	475.00	3,800.00
M. Naughton	Partner	4.60	450.00	2,070.00
J. Duban	Partner	23.90	400.00	9,560.00
A. Zirn	Partner	20.90	375.00	7,837.50
A. Zirn	Partner	1.00	285.00	285.00
C. McManus	Associate	6.70	325.00	2,177.50
S. Christenholz	Associate	15.50	325.00	5,037.50

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W. Choslovsky	Associate	47.00	325.00	15,275.00
D. Gutfeld	Associate	23.50	260.00	6,110.00
H. Piggee III	Associate	7.10	250.00	1,775.00
T. Michael	Associate	77.20	235.00	18,142.00
L. Laughlin	Paralegal	20.50	175.00	3,587.50
N. Taylor	Paralegal	48.50	175.00	8,487.50
J. Magana	Librarian	.30	130.00	39.00
K. Philippe	Librarian	.10	130.00	13.00
Scott Onak	Librarian	.90	80.00	72.00
A. Derby	Project Assist.	30.20	70.00	2,114.00
		=====		=====
TOTALS		336.50		86,667.50

Total Fees and Disbursements \$86,667.50

Total Matter Current Balance \$86,667.50

Attachment 6

Piper Rudnick

Fed ID #36-2115356

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

January 27, 2003
Invoice # 1341765

Matter Number: 306073-000008

Matter Name: Consignment/Reclamation/Trust/Fund
Claims

For Legal Services Rendered Through December 31, 2002

For National Steel Corporation

			<u>Hours</u>
12/06/02	J. Duban	Fax from J. Moran regarding Mississippi Lime credit memo; work on total claim summary and analysis.	1.10
12/08/02	J. Duban	Work on analysis of all responses to request for documentation supporting claims (4.50); draft summary form for alleged claims, "agreed upon" amounts and defenses (1.0); several e-mails and telephone conferences with claimants regarding disputed amounts and discrepancies in documentation (1.0).	6.50
12/09/02	J. Duban	Continue work on finalization of reclamation claim summary and defenses to claims, including telephone calls to several claimants regarding explanations concerning submissions.	1.90
12/09/02	M. Naughton	Conference with J. Duban re: reclamation claims (.10).	.10
12/12/02	J. Duban	Continue working on final reclamation analysis and summary, including telephone calls and e-mails with claimants Praxair, Western Lime and Mississippi Lime.	1.20

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National Steel Corporation
Invoice # 1341765

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12/14/02	J. Duban	Continue work on analysis of reclamation claims and defenses thereto.	4.50
12/16/02	T. Paxton	Research requirements for reclamation.	.30
12/16/02	J. Duban	Continue analysis of claims and defenses thereto (2.50); telephone calls from and to Praxair and Cutting Edge (.40); e-mails and meeting T. Paxton regarding research assignment on identification issues in reclamation (.40).	3.30
12/17/02	T. Paxton	Research case law to determine requirements for reclamation (2.7).	2.70
12/17/02	J. Duban	Field calls from reclamation creditors and continue analysis of defenses to claims (1.10); e-mails and meeting with T. Paxton regarding preliminary results of research on identification and possession (defense) issues (.40).	1.50
12/18/02	T. Paxton	Research reclamation requirements for the 7th Circuit.	1.10
12/19/02	T. Paxton	Review case law to determine the 7th Circuit's standard for reclamation.	1.00
12/31/02	J. Duban	Reclamation claim analysis and objections (3.50).	3.50
	Total Hours		28.70
	Total Fees		\$9,033.00

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National Steel Corporation
Invoice # 1341765

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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>FEEES</u>
M. Naughton	Partner	.10	385.00	38.50
J. Duban	Partner	23.50	335.00	7,872.50
T. Paxton	Associate	5.10	220.00	1,122.00
		=====		=====
TOTALS		28.70		9,033.00

Total Fees and Disbursements \$9,033.00

Total Matter Current Balance \$9,033.00

Piper Rudnick

Fed ID #36-2115356

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

February 25, 2003
Invoice # 1349936

Matter Number: 306073-000008

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

For Legal Services Rendered Through January 31, 2003

For National Steel Corporation

			<u>Hours</u>
01/01/03	J. Duban	Reclamation claim analysis and objections.	4.50
01/02/03	J. Duban	Reclamation claim analysis and objections (4.70); multiple e-mails (1.30), telephone calls and faxes with 30 reclamation creditors regarding additional claim documentation and evidentiary support (2.50).	8.50
01/02/03	M. Berkoff	Office conference with J. Duban re: reclamation report and next steps (.20).	.20
01/02/03	M. Naughton	Conference with J. Duban re: issues related to identification of inventory, delivery of inventory (.10).	.10
01/02/03	D. Missner	Conference with Janice Duban re facts & strategies re reclamation issues and how to complete	.30
01/03/03	J. Duban	Continue working on reclamation claims analysis, including analysis of putative claimants tendered documents, and numerous telephone calls, e-mails and faxes to those claimants and claimants	2.80

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National Steel Corporation
Invoice # 1349936

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regarding insufficient supporting documentation.

01/04/03	J. Duban	Work on reclamation claims analysis, including evaluation of claimants' supporting documentation (3.50); research regarding standards and burden of proof, including evaluation of T. Paxton research (1.50).	5.00
01/06/03	J. Duban	Reclamation analysis, with focus on "consignment inventory" issue and consignment inventory creditors (2.50); telephone calls and e-mails with numerous reclamation claimants regarding claim supporting documentation and payment issues (1.50); confer D. Missner regarding reclamation issues (.30); several e-mails relating to critical vendor status and payment of certain reclamation claims (.50).	4.80
01/06/03	M. Naughton	Conference with, review e-mail from, J. Duban re: reclamation claims and critical vendors (.10).	.10
01/07/03	J. Duban	Work on analysis and validity of numerous claimants, including ESM, Gibraltar, Neal Industries and Proxair, and including numerous e-mails and telephone conferences with claimants or claimants' counsel (1.90); answer inquiries regarding claims analysis posed by D. Missner (.20).	2.10
01/07/03	D. Missner	Review reclamation chart prepared by Duban and conference with Duban re additional facts	.30

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Invoice # 1349936

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01/09/03	J. Duban	Work on analysis, supporting documentation and defenses to numerous claimants, including Pasmenco, ESM, Magneco-Metrel, D.A. Stuart and Amalgamet, including numerous telephone conferences and e-mails with claimants or claimants' representatives.	1.90
01/13/03	J. Duban	Work on and telephone conferences and e-mails relating to Ondeo and Magneco claims.	.80
01/14/03	J. Duban	Work on analysis submitted by Stollberg, Tube City, D.A. Stuart and Manrico, and e-mails and telephone conferences relating thereto.	2.10
01/15/03	J. Duban	Telephone conference with Tube City counsel regarding reclamation claim (.10), and field calls from other reclamation creditors (.20).	.30
01/16/03	J. Duban	Work on Tube City, Waldo Pump and Magneco claims, and telephone calls and e-mails relating thereto.	1.20
01/19/03	J. Duban	Review Magneco Metrel general counsel e-mail regarding defense to disallowance based upon "consignment" inventory (.20); research under Article II Sections 2-401 and 2-503 (1.50), and return e-mail with debtor's position (.20).	1.90
01/21/03	J. Duban	Review documents supporting claim of Bearing Headquarters and telephone conference with claimant's attorney R. Singer regarding same (largest reclamation claim).	1.50

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01/22/03	J. Duban	Continue work on Bearing headquarters claim and review of supporting documentation.	.80
01/23/03	J. Duban	Telephone conference and letter Waldor Pumps regarding rejection of reclamation claims (.30); complete analysis of Bearing headquarters' claim (.70).	1.00
01/30/03	J. Duban	Field calls from reclamation creditors regarding status of individual claims and claim processing, generally.	.40
01/31/03	J. Duban	Field calls from reclamation creditors relating to allowance of individual claims and status of administration of reclamation claims, generally.	.50
Total Hours			41.10
Total Fees			\$16,540.00

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	.60	525.00	315.00
M. Berkoff	Partner	.20	475.00	95.00
M. Naughton	Partner	.20	450.00	90.00
J. Duban	Partner	40.10	400.00	16,040.00
		=====		=====
TOTALS		41.10		16,540.00

Total Fees and Disbursements	\$16,540.00
Total Matter Current Balance	<u>\$16,540.00</u>

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

March 25, 2003
Invoice # 1360179

Matter Number: 306073-000008

Matter Name: Consignment/Reclamation/Trust/Fund
Claims

For Legal Services Rendered Through February 28, 2003

For National Steel Corporation

			<u>Hours</u>
02/03/03	J. Duban	Regarding Rexel United, research re: allowability of claim and e-mails and telephone conference with claimant's counsel regarding mechanic's lien issues (1.10); e-mails M. Naughton and telephone conference with Bob Foley regarding list of "critical vendors" (.20).	1.30
02/11/03	J. Duban	Evaluate documentation in support of claim submitted by Safety Today and Pasminco (.70); confer S. Christenholz, and telephone conference with Safety Today's counsel regarding alleged administrative and reclamation claims (.50).	1.20
02/16/03	J. Duban	E-mail R. Foley re: critical vendor payment issue; analyze and resolve discrepancy in reclamation analysis chart on numbers side; research in preparation for transmittal of analysis to J. Moran for factual investigation on defenses.	2.00
02/17/03	J. Duban	Additional "number crunching" on reclamation analysis.	.60

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Invoice # 1360179

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02/18/03	J. Duban	E-mails R. Foley, et al., regarding analysis of reclamation claims in light of critical vendor payments (.20); telephone conferences with counsel for Safety Today regarding administrative and reclamation claim issues (.20).	.40
02/21/03	J. Duban	Several communications Safety Today counsel regarding disallowance of reclamation claim and dispute regarding administrative expense.	.40
02/28/03	J. Duban	Briefly meet with client representatives and Logan representatives concerning discrepancies between reclamation demands and filed proofs of claim (.30); field calls from three reclamation creditors re: status (.20).	.50

Total Hours 6.40

Total Fees \$2,560.00

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. Duban	Partner	6.40	400.00	2,560.00
		=====		=====
TOTALS		6.40		2,560.00

Total Fees and Disbursements \$2,560.00

Total Matter Current Balance \$2,560.00

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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

April 24, 2003
Invoice # 1370255

Matter Number: 306073-000008

Matter Name: Consignment/Reclamation/Trust/Fund
Claims

For Legal Services Rendered Through March 31, 2003

For National Steel Corporation

		<u>Hours</u>
03/03/03 J. Duban	Re: Logan & Company classification of "reclamation" claims, conference L. Stampone regarding key issues (.20); subsequent conference M. Berkoff and Colleen McManus regarding omnibus objection (.20).	.40
03/04/03 J. Duban	Additional conference L. Stampone regarding reclamation claim issues (.20); review proofs of claim of Metal Processors, Rexel United, T&H Grinding, and ME Global and compare and analyze with reclamation demands and supporting documentation (1.40); confer A. Derby regarding assignment to download remaining reclamation proofs of claim (.20); e-mail J. Moran regarding reclamation claim analysis (.30).	2.10
03/09/03 J. Duban	Letter L. Stampone (Logan) regarding reclamation claims and reconciliation of Logan listing with reclamation demands.	.80
03/10/03 J. Duban	Review and revise letter to L. Stampone regarding comparison of reclamation demands with Logan reclamation claim schedule.	.40

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National Steel Corporation
Invoice # 1370255

Page 2

03/11/03 J. Duban	Lengthy conference counsel for PCS Metals regarding reclamation claim and partial disallowance.	.30
03/14/03 J. Duban	Confer S. Christenholz regarding Safety Today reclamation claim and interplay with admin. claim.	.30
03/18/03 J. Duban	Review, revise and finalize letter to Logan & Company regarding reclamation claims.	.30
03/19/03 J. Duban	Confer and e-mails M. Berkoff regarding letter to L. Stampone regarding reclassification of certain reclamation claims (.20); lengthy telephone conference L. Stampone regarding March 18 letter concerning adjustment to reclamation claim worksheet (.40).	.60
03/21/03 J. Duban	Telephone calls from and to J. Teebul regarding a client reclamation claim (.20); telephone call with L. Stanpone regarding March 18 letter and explanation thereof (.30).	.50
03/25/03 J. Duban	Field calls from reclamation creditors, including Cutting Edge and Praxair, regarding status of reclamation process.	.30
03/26/03 J. Duban	Telephone calls from several reclamation creditors regarding status of reclamation process (.30); meeting with A. Derby regarding direction and guidance on project to compare reclamation demands to proofs of claim (.40).	.70
03/27/03 J. Duban	Work with A. Derby reconciling reclamation demands against proofs of claim.	1.20

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National Steel Corporation
Invoice # 1370255

Page 3

03/28/03 J. Duban	Field questions from A. Derby relating to project reconciling proofs of claim with reclamation demands (.90); review letters from U.S. Trustee and Minnesota attorney general re: State of Minnesota's "reclamation" claim (.30); telephone conference with M. Berkoff re: same (.10).	1.30
03/29/03 J. Duban	E-mails M. Naughton regarding follow up with J. Moran (.10); analyze claims included in March 18 letter to Logan for creditor assertions (.50); additional letter Logan re: discrepancies (.30).	.90
03/31/03 J. Duban	Confer L. Stampone regarding Ziegler reclamation claim and annotate file accordingly (.30).	.30
Total Hours		10.40
Total Fees		\$4,160.00

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. Duban	Partner	10.40	400.00	4,160.00
TOTALS		10.40		4,160.00

Total Fees and Disbursements	\$4,160.00
Total Matter Current Balance	<u>\$4,160.00</u>

Attachment 1

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

January 27, 2003
Invoice # 1341766

Matter Number: 306073-000009

Matter Name: Creditor Meetings/Committees

For Legal Services Rendered Through December 31, 2002

For National Steel Corporation

			<u>Hours</u>
12/02/02	M. Naughton	Telephone conference with C. Springer re: St. Paul Motion for Leave to File Claim, Bank of New York Motion and Certain Professionals' Fees (.30).	.30
12/03/02	M. Naughton	Review e-mail from C. Springer re: Eramet and forward same with memorandum to J. Moran (.10); telephone conference with C. Springer re: Eramet, St. Paul Company Motion re: late filed claims, personal injury claims liquidation procedure, etc. (.30); telephone conference with S. Towbin re: Weirton Steel, Sale Order on Indiana real estate, etc. (.20).	.60
12/04/02	M. Naughton	Telephone conference, e-mails Claudia Springer (.10).	.10
12/05/02	M. Naughton	Telephone conferences with and review e-mails from, C. Springer re: St. Paul motion, Interim Fee Applications, etc. (.50); work on St. Paul's Motion for Leave to File Late Claim, including review of relevant case law (.50).	1.00

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National Steel Corporation
Invoice # 1341766

Page 2

12/11/02	M. Naughton	Telephone conference with C. Springer re: next omnibus hearing date generally, and specifically PSC Metals and Bank of New York (.20).	.20
12/12/02	M. Naughton	Telephone conference with C. Springer, M. Berkoff re: hearing Tuesday, fee applications, etc. (.40).	.40
12/16/02	M. Naughton	Telephone conference with C. Springer (committee counsel) re: hearing tomorrow (.20).	.20
12/18/02	M. Naughton	Telephone conference with C. Springer (.10).	.10
12/30/02	M. Naughton	Telephone conferences and e-mail exchanges with C. Springer re: Metals USA claim, Bank of New York Motion, and Sumitomo Motion re: late filed claim (.40).	.40
	Total Hours		3.30
	Total Fees		\$1,270.50

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	3.30	385.00	1,270.50
		=====		=====
TOTALS		3.30		1,270.50

Total Fees and Disbursements \$1,270.50

Total Matter Current Balance \$1,270.50

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

February 25, 2003
Invoice # 1349937

Matter Number: 306073-000009

Matter Name: Creditor Meetings/Committees

For Legal Services Rendered Through January 31, 2003

For National Steel Corporation

			<u>Hours</u>
01/02/03	M. Naughton	Telephone conference with C. Springer re: various open items including Sumitomo Motion, interim fee requests, Metals USA matters, etc. (.30).	.30
01/08/03	M. Naughton	Telephone conference with Claudia Springer.	.10
01/14/03	M. Naughton	Telephone conference with Creditors' Committee counsel (Howard Cohen) re: Weirton and Sumitomo (.10).	.10
01/15/03	M. Naughton	Telephone conference with C. Springer re: hearing next week, Weirton Steel, fee applications, etc. (.20).	.20
	Total Hours		.70
	Total Fees		\$315.00

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	450.00	315.00
		=====		=====
TOTALS		.70		315.00

Total Fees and Disbursements

\$315.00

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

March 25, 2003
Invoice # 1360180

Matter Number: 306073-000009

Matter Name: Creditor Meetings/Committees

For Legal Services Rendered Through February 28, 2003

For National Steel Corporation

			<u>Hours</u>
02/03/03	M. Naughton	Telephone conference with C. Springer re: several matters up at next Omnibus Hearing (.30).	.30
02/06/03	M. Naughton	Telephone conference H. Cohen (Committee counsel) re: next omnibus hearing (.10).	.10
Total Hours			.40
Total Fees			\$180.00

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	.40	450.00	180.00
TOTALS		===== .40		===== 180.00

Total Fees and Disbursements \$180.00

Total Matter Current Balance \$180.00

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

April 24, 2003
Invoice # 1370728

Matter Number: 306073-000009

Matter Name: Creditor Meetings/Committees

For Legal Services Rendered Through March 31, 2003

For National Steel Corporation

		<u>Hours</u>
03/12/03 M. Naughton	Telephone conference with C. Springer (.10).	.10
03/14/03 M. Naughton	Telephone conference with C. Springer re: court hearing Tuesday, open items (.20).	.20
03/24/03 M. Naughton	Email exchange with C. Springer regarding retention of Hatch Group (.10); telephone call with D. Gramlich regarding same, motion set for tomorrow morning (.10).	.20
Total Hours		.50
Total Fees		\$225.00

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	.50	450.00	225.00
		=====		=====
TOTALS		.50		225.00

Total Fees and Disbursements \$225.00

Total Matter Current Balance \$225.00

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114

Attachment 8

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

March 25, 2003
Invoice # 1360181

Matter Number: 306073-000010

Matter Name: Disclosure Statement/Voting Issues

For Legal Services Rendered Through February 28, 2003

For National Steel Corporation

			<u>Hours</u>
02/06/03	W. Choslovsky	Read and summarize example disclosure statements, including IHS recent disclosure statement.	1.50
02/07/03	W. Choslovsky	Begin reading and summarizing K-Mart disclosure statement.	2.40
02/13/03	W. Choslovsky	Read and summarize National Steel Corporation's Corporate Directory for inclusion in disclosure statement.	1.30
02/17/03	W. Choslovsky	Continuing reading and summarizing K-Mart disclosure statement (288 pages) (.8); read local rules regarding disclosure statement requirements (.2).	1.00
02/19/03	W. Choslovsky	Meeting with Mark Naughton to assign/delegate/organize DS tasks (.6); prepare for February 20 meeting at Company headquarters to review/organize plan and DS information tasks (.40); draft agenda in preparation for meeting (.40); review and summarize National Steel Corporation's SFA & Company schedules (4.0).	5.40

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Invoice # 1360181

Page 2

02/19/03	M. Naughton	Conferences with W. Choslovsky re: disclosure statement (.70); attention to disclosure statement issues (.80).	1.50
02/20/03	W. Choslovsky	Day long meeting at Company headquarters with Ron Werhnyak, National Steel Corporation's General Counsel, Jack Moran, National Steel Corporation's Assistant General Counsel, and Bob Foley, National Steel Corporation's Accountant, along with Steve Christenholz to review subsidiary debtors' schedules and discuss disclosure statement issues (includes travel time to/from Mishawaka).	9.70
02/20/03	M. Naughton	Attention to Disclosure Statement issues, including conferences with M. Williams, M. Dreyfus, D. Singer (.30).	.30
02/21/03	W. Choslovsky	Review and summarize inter-company transfer report prepared by Bill Foley, National Steel Corporation's Accountant.	.70
02/23/03	W. Choslovsky	Review and summarize National Steel Corporation 2001 10-K to incorporate into disclosure statement.	3.30
02/24/03	W. Choslovsky	Begin drafting disclosure statement.	1.80
02/25/03	W. Choslovsky	Meeting with Mark Naughton to discuss disclosure statement drafting and tasks (.7); summarize and edit notes from February 20 client meeting to review subsidiary debtor companies (.8);	4.00

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Page 3

		continue drafting disclosure statement (2.5).	
02/25/03	M. Naughton	Attention to disclosure statement issues, including conferences with W. Choslovsky, D. Singer, M. Berkoff, A. Zirn re: same (.70).	.70
02/26/03	M. Naughton	Attention to disclosure statement issues, including conferences with W. Choslovsky; e-mails to W. Choslovsky, A. Zirn and D. Singer (.30); initial review of W. Choslovsky memorandum as to intercompany claims (.20).	.50
02/27/03	W. Choslovsky	Team DS meeting with Alison Zirn, David Singer and Mark Naughton to review progress and delegate tasks (1.00); Continued drafting of disclosure statement and review of National Steel Corporation company documents to incorporate into same (2.2).	3.20
02/27/03	M. Naughton	Attention to Disclosure Statement issues, including lengthy conference with W. Choslovsky, A. Zirn and D. Singer and review of e-mails (1.00).	1.00
02/28/03	W. Choslovsky	Continued drafting of stand alone disclosure statement and review of company documents to include in same.	2.30
	Total Hours		40.60
	Total Fees		\$13,695.00

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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National Steel Corporation
Invoice # 1360181

Page 4

M. Naughton	Partner	4.00	450.00	1,800.00
W. Choslovsky	Associate	36.60	325.00	11,895.00
		=====		=====
TOTALS		40.60		13,695.00

Total Fees and Disbursements \$13,695.00

Total Matter Current Balance \$13,695.00

Attachment 9

Piper Rudnick

Fed ID #36-2115356

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

January 27, 2003
Invoice # 1341767

Matter Number: 306073-000011

Matter Name: Employee Matters

For Legal Services Rendered Through December 31, 2002

For National Steel Corporation

			<u>Hours</u>
12/06/02	M. Naughton	Review press release on PBGC matters (.10).	.10
	Total Hours		.10
	Total Fees		\$38.50

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

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEEES</u>
M. Naughton	Partner	.10	385.00	38.50
TOTALS		.10		38.50

Total Fees and Disbursements	\$38.50
Total Matter Current Balance	<u><u>\$38.50</u></u>

Piper Rudnick

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

February 25, 2003
Invoice # 1349938

Matter Number: 306073-000011

Matter Name: Employee Matters

For Legal Services Rendered Through January 31, 2003

For National Steel Corporation

			<u>Hours</u>
01/13/03	W. Choslovsky	Calls to/from John Francheschi, National Steel Corporation's in-house counsel, regarding employee Kenneth Wells' bankruptcy (.20); calls to/from Wells' bankruptcy lawyer, Greg Eisen (.20).	.40
01/14/03	W. Choslovsky	Call to Greg Orman, lawyer for Kenneth Wells, regarding National Steel Corporation employee Ken Wells' bankruptcy (.10); discuss same with John Francheschi, National Steel Corporation's in-house lawyer (.20).	.30
01/15/03	W. Choslovsky	Call to/from John Francheschi, National Steel Corporation's in-house counsel, regarding employee Ken Wells' bankruptcy.	.40
	Total Hours		1.10
	Total Fees		\$357.50

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>
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National Steel Corporation
Invoice # 1349938

Page 2

W. Choslovsky	Associate	1.10	325.00	357.50
		=====		=====
TOTALS		1.10		357.50

Total Fees and Disbursements	\$357.50
Total Matter Current Balance	<u>\$357.50</u>

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

March 25, 2003
Invoice # 1360182

Matter Number: 306073-000011

Matter Name: Employee Matters

For Legal Services Rendered Through February 28, 2003

For National Steel Corporation

			<u>Hours</u>
02/04/03	W. Choslovsky	Calls to/from Greg Eisen, lawyer for Kenneth Wells, regarding National Steel Corporation's withholding of employee pay.	.20
02/06/03	W. Choslovsky	Calls to/from Greg Osman, lawyer for National Steel Corporation retiree Ken Wells, regarding deductions from Wells' paycheck.	.40
02/07/03	W. Choslovsky	Calls to/from John Francheschi regarding (National Steel Corporation employee) Chester Syc's disability claim; confirm whether Mr. Syc received notice of bankruptcy or filed a claim.	.40
02/10/03	W. Choslovsky	Calls to/from John Francheschi regarding claim of employee Chester Syc; research claims register regarding same.	.70
02/12/03	W. Choslovsky	Calls to/from Brad Butcher, lawyer for Chester Syc, National Steel Corporation employee and disability claimant (.5); case law research regarding patent assignable issues (365(c)(f)) as it relates to former employee Schofield's demand (1.4).	1.90

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National Steel Corporation
Invoice # 1360182

Page 2

02/13/03	W. Choslovsky	Calls/e-mails to/from Brad Butcher, lawyer for Chester Syc, regarding Mr. Syc's failure to file disability claim; e-mails to/from John Francheschi, National Steel Corporation's in-house counsel, regarding same.	1.10
	Total Hours		4.70
	Total Fees		\$1,527.50

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>
----- W. Choslovsky	----- Associate	4.70	325.00	1,527.50
		=====		=====
TOTALS		4.70		1,527.50

Total Fees and Disbursements	\$1,527.50
Total Matter Current Balance	<u><u>\$1,527.50</u></u>

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

April 24, 2003
Invoice # 1370256

Matter Number: 306073-000011

Matter Name: Employee Matters

For Legal Services Rendered Through March 31, 2003

For National Steel Corporation

		<u>Hours</u>
03/01/03 W. Choslovsky	Investigate and research Schofield's (National Steel Corporation former employee) patent license claim; e-mails to/from Mickey Chestovich regarding same.	.80
03/10/03 W. Choslovsky	Call from John Francheschi, National Steel Corporation in-house lawyer, regarding employee severance payments in event of sale; e-mails to Mark Naughton and Mark Berkoff regarding same.	.40
03/11/03 W. Choslovsky	Calls and e-mails to and from John Francheschi, NSC in-house counsel, regarding Chester Syc's disability claim; calls and e-mails to and from John Francheschi, NSC in-house counsel, regarding employee severance plans.	.60
Total Hours		1.80
Total Fees		\$585.00

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>
-----	-----	-----	-----	-----

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National Steel Corporation
Invoice # 1370256

Page 2

W. Choslovsky	Associate	1.80	325.00	585.00
		=====		=====
TOTALS		1.80		585.00

Total Fees and Disbursements \$585.00

Total Matter Current Balance \$585.00

Attachment 10

Piper Rudnick

Fed ID #36-2115356

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

January 27, 2003
Invoice # 1341768

Matter Number: 306073-000012

Matter Name: Environmental Matters

For Legal Services Rendered Through December 31, 2002

For National Steel Corporation

			<u>Hours</u>
12/05/02	M. Fenton	Review memo from Babst Calland regarding issues raised in Asset Purchase Agreement for Isabella Mine (.30).	.30
	Total Hours		.30
	Total Fees		\$109.50

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. Fenton	Of Counsel	.30	365.00	109.50
	TOTALS	.30		109.50

Total Fees and Disbursements \$109.50

Total Matter Current Balance \$109.50

Piper Rudnick

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

February 25, 2003
Invoice # 1349939

Matter Number: 306073-000012

Matter Name: Environmental Matters

For Legal Services Rendered Through January 31, 2003

For National Steel Corporation

			<u>Hours</u>
01/13/03	M. Berkoff	Teleconference from Sara H. and Jennifer L. at Department of Justice re: environmental issues (.10); discuss same with K. Sobecki (.10) and T. Pohl (.10). Also, review fax from Department of Justice (including proofs of claim) (.70).	1.00
Total Hours			1.00
Total Fees			\$475.00

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

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEEES</u>
----- M. Berkoff	----- Partner	1.00	475.00	475.00
		=====		=====
TOTALS		1.00		475.00

Total Fees and Disbursements	\$475.00
Total Matter Current Balance	<u><u>\$475.00</u></u>

Attachment 11

Piper Rudnick

Fed ID #36-2115356

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

January 27, 2003
Invoice # 1341769

Matter Number: 306073-000013

Matter Name: Executory Contracts/Personalty

For Legal Services Rendered Through December 31, 2002

For National Steel Corporation

			<u>Hours</u>
12/02/02	S. Christenholz	Reviewed Ruan leasing file (0.2); e-mail to F. Smith regarding same (0.1); teleconference with Frank Smith regarding Ruan leasing (0.3).	.60
12/02/02	C. McManus	Reviewed Bank of New York motion and brief conference with Naughton re: same.	.80
12/03/02	W. Choslovsky	Call from John Francheschi regarding possibility and implication of rejecting licensing contract; research same.	.30
12/03/02	C. McManus	Reviewed client's materials re: lease payments and wrote letter to lessor's attorney re: same.	.70
12/06/02	C. McManus	Telephone conference with Marlin Leasing attorney re: motion.	.20
12/09/02	C. McManus	Telephone conference with attorney for Marlin Leasing re: payments and motion (.2).	.20
12/09/02	C. McManus	Telephone conference with client re: Norfolk Southern account (.2).	.20
12/10/02	C. McManus	Conference with Naughton re: Marlin Leasing motion (.1).	.10

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National Steel Corporation
Invoice # 1341769

Page 2

12/12/02	C. McManus	Telephone conference with Marlin Leasing attorney re: motion (.2); reviewed file re: same (.5).	.70
12/19/02	C. McManus	Reviewed Marlin Leasing's materials re: post-petition lease payments (.3).	.30
Total Hours			4.10
Total Fees			\$1,077.50

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

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEEES</u>
C. McManus	Associate	3.20	265.00	848.00
S. Christenholz	Associate	.60	255.00	153.00
W. Choslovsky	Associate	.30	255.00	76.50
TOTALS		4.10		1,077.50

Total Fees and Disbursements	\$1,077.50
Total Matter Current Balance	<u>\$1,077.50</u>

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

February 25, 2003
Invoice # 1349940

Matter Number: 306073-000013

Matter Name: Executory Contracts/Personalty

For Legal Services Rendered Through January 31, 2003

For National Steel Corporation

			<u>Hours</u>
01/09/03	C. McManus	Telephone conferences with client re: Marlin Leasing account (.4); reviewed account statements (.5).	.90
01/10/03	C. McManus	Telephone conference with Aqua Pure re: Marlin accounts (.2); wrote letter to Marlin re: same (.3); telephone conference with Marlin attorney re: same (.1).	.60
01/13/03	M. Naughton	Review letter from C. McManus to Marlin Leasing counsel and e-mail exchange C. McManus re: same (.10).	.10
01/14/03	C. McManus	Brief conference with Naughton re: Marlin Leasing (.1); reviewed correspondence from same (.3).	.40
01/15/03	C. McManus	Telephone conferences with client and Aqua Pure re: Marlin account (.3); worked on objection to Marlin motion (1.1); reviewed cases re: compelling assumption/rejection (.5).	1.90
01/15/03	C. McManus	Conference with Naughton re: Marlin response and revised same (.4); reviewed fax from Aqua Pure re: same (.3).	.70
01/21/03	S. Christenholz	Reviewed letter from attorney for GECC re: lease (.2).	.20

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National Steel Corporation
Invoice # 1349940

Page 2

Total Hours 4.80
Total Fees \$1,572.50

TIMEKEEPER SUMMARY

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEEES</u>
M. Naughton	Partner	.10	450.00	45.00
C. McManus	Associate	4.50	325.00	1,462.50
S. Christenholz	Associate	.20	325.00	65.00
		=====		=====
TOTALS		4.80		1,572.50

Total Fees and Disbursements \$1,572.50
Total Matter Current Balance \$1,572.50

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

March 25, 2003
Invoice # 1360183

Matter Number: 306073-000013

Matter Name: Executory Contracts/Personalty

For Legal Services Rendered Through February 28, 2003

For National Steel Corporation

			<u>Hours</u>
02/12/03	W. Choslovsky	E-mails to/from Mickey Chestovich, National Steel Corporation in-house counsel, regarding assignment of patent license to purchaser; research same; review and edit draft letter from Mr. Chestovich to Bob Schofield, former National Steel Corporation employee and patent holder.	.50
Total Hours			.50
Total Fees			\$162.50

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

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
W. Choslovsky	Associate	.50	325.00	162.50
TOTALS		.50		162.50

Total Fees and Disbursements \$162.50

Total Matter Current Balance \$162.50

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Fed ID #36-2115356

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

April 24, 2003
Invoice # 1370257

Matter Number: 306073-000013

Matter Name: Executory Contracts/Personalty

For Legal Services Rendered Through March 31, 2003

For National Steel Corporation

		<u>Hours</u>
03/04/03 M. Naughton	Review contracts relating to Illinois Power matter and analyze against Notice of Proposed Assignment of Contracts and confer with S. Christenholz re: same (.40); review e-mail relating to R. Schofeld patent license (.10).	.50
03/05/03 W. Choslovsky	Detailed e-mails to/from Jack Moran, National Steel Corporation in-house counsel, regarding Equalization Agreement with Bethlehem Steel; research same.	1.30
03/05/03 M. Naughton	Attention to potential assignment of Illinois Power contracts, including telephone conference with, and correspondence to, E. Kaup and telephone conference with M. Leipold (.40).	.40
Total Hours		2.20
Total Fees		\$827.50

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	.90	450.00	405.00

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National Steel Corporation
Invoice # 1370257

Page 2

W. Choslovsky	Associate	1.30	325.00	422.50
		=====		=====
TOTALS		2.20		827.50

Total Fees and Disbursements \$827.50

Total Matter Current Balance \$827.50

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

January 27, 2003
Invoice # 1341770

Matter Number: 306073-000015

Matter Name: Insurance

For Legal Services Rendered Through December 31, 2002

For National Steel Corporation

			<u>Hours</u>
12/04/02	W. Choslovsky	Letter from Mary Massa, Grigg's lawyer, regarding insurance policies and limits applicable to Grigg; e-mails to Mickey Chestovich regarding same (.40); review insurance policies to verify limits and deductibles (.80).	1.20
12/08/02	W. Choslovsky	Prepare for December 9 conference call with Mickey Chestovich, National Steel Corporation's in-house counsel, regarding applicability of excess insurance to Moore case.	.70
	Total Hours		1.90
	Total Fees		\$484.50

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>
W. Choslovsky	Associate	1.90	255.00	484.50
	TOTALS	1.90		484.50

Total Fees and Disbursements \$484.50

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

February 25, 2003
Invoice # 1349941

Matter Number: 306073-000015

Matter Name: Insurance

For Legal Services Rendered Through January 31, 2003

For National Steel Corporation

			<u>Hours</u>
01/06/03	M. Naughton	Telephone conference with W. McDonough, conference with M. Berkoff, re: insurance premium financing (.10).	.10
01/07/03	M. Naughton	Review various materials on proposed AFCO financing of insurance premium (.40); telephone conference with B. McDonough re: same (.20).	.60
01/08/03	M. Naughton	Review proposed contract with AFCO Premium Financing (.50); telephone conferences with Eric Wise (lenders) re: same (.20).	.70
01/09/03	M. Naughton	Telephone conferences/e-mails to Bank Group's counsel re: AFCO Premium Financing (.20).	.20
01/13/03	M. Naughton	Review e-mail and attached draft consent from counsel to Bank Group related to AFCO Premium Financing (.20); e-mail/telephone conference to counsel for AFCO (.20).	.40
01/22/03	M. Naughton	Review e-mail from counsel to bank Group related to AFCO Premium Financing and forward same to client with memorandum (.20).	.20

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Invoice # 1349941

Page 2

01/23/03	M. Naughton	Telephone conference, e-mail with W. McDonough re: AFCO insurance issues (.20).	.20
01/27/03	W. Choslovsky	Call from Bill McDonough regarding insurance deductibles and application of automatic stay to same (.2); conference call with Bill McDonough, Mickey Chestovich and Dave Crooks regarding Hartford's LOC's (.7).	.90
01/27/03	M. Naughton	Review, forward e-mail from Bank Groups 'counsel re: AFCO consent.	.10
Total Hours			3.40
Total Fees			\$1,417.50

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	2.50	450.00	1,125.00
W. Choslovsky	Associate	.90	325.00	292.50
TOTALS		3.40		1,417.50

Total Fees and Disbursements	\$1,417.50
Total Matter Current Balance	<u>\$1,417.50</u>

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

April 24, 2003
Invoice # 1370258

Matter Number: 306073-000015

Matter Name: Insurance

For Legal Services Rendered Through March 31, 2003

For National Steel Corporation

		<u>Hours</u>
03/25/03 W. Choslovsky	Review National Steel Corporation insurance policies and summarize same in response to John Kujawski's (lawyer for Moore) request for policy information (1.10); e-mails to/from Ann Hatch, National Steel Corporation's local counsel, regarding same (.30).	1.40
03/27/03 W. Choslovsky	Review GL insurance policies and send same to Ann Hatch, NSC's outside counsel in Moore case.	.60
03/28/03 W. Choslovsky	Read and summarize NSC insurance policies (both GL and worker's comp) to determine applicable coverage for different PI claims.	1.80
03/31/03 W. Choslovsky	Continued review and summary of NSC insurance policies applicable to PI claims.	1.50
Total Hours		5.30
Total Fees		\$1,722.50

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>
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National Steel Corporation
Invoice # 1370258

Page 2

W. Choslovsky	Associate	5.30	325.00	1,722.50
		=====		=====
TOTALS		5.30		1,722.50

Total Fees and Disbursements \$1,722.50

Total Matter Current Balance \$1,722.50

Attachment 13

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

January 27, 2003
Invoice # 1341771

Matter Number: 306073-000016

Matter Name: Labor Matters

For Legal Services Rendered Through December 31, 2002

For National Steel Corporation

			<u>Hours</u>
12/13/02	M. Berkoff	Review PBGC Complaint (.70); teleconference with R. Werhnyak re: same (.30); transmit complaint to David Jury, counsel for USWA (.10). Also, teleconference with T. Pohl as to who's handling defense of complaint (.10).	1.20
12/16/02	M. Naughton	Review, respond to e-mails from counsel, M. Chestovich, re: certain retirees' claims (.30).	.30
	Total Hours		1.50
	Total Fees		\$589.50

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	1.20	395.00	474.00
M. Naughton	Partner	.30	385.00	115.50
		=====		=====
TOTALS		1.50		589.50

Total Fees and Disbursements \$589.50

Total Matter Current Balance \$589.50

Piper Rudnick

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

February 25, 2003
Invoice # 1349942

Matter Number: 306073-000016

Matter Name: Labor Matters

For Legal Services Rendered Through January 31, 2003

For National Steel Corporation

			<u>Hours</u>
01/08/03	M. Berkoff	Exchange emails with Jan Bond, counsel to the chemical workers.	.20
01/09/03	M. Berkoff	Exchange emails with Jan Bond (Chemical Workers) (.10); teleconference with T. Pohl re: labor negotiations with USWA (.20).	.30
01/23/03	M. Berkoff	Teleconference from R. Werhnyak re: January 28 meeting with USWA in Pittsburgh (.30).	.30
Total Hours			.80
Total Fees			\$380.00

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	.80	475.00	380.00
TOTALS		.80		380.00

Total Fees and Disbursements \$380.00

Total Matter Current Balance \$380.00

Attachment 14

Piper Rudnick

Fed ID #36-2115356

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

March 25, 2003
Invoice # 1360184

Matter Number: 306073-000017

Matter Name: Leases (Real Property)

For Legal Services Rendered Through February 28, 2003

For National Steel Corporation

			<u>Hours</u>
02/24/03	W. Choslovsky	Review National Mine proposed oil and gas leases with Belden & Blake Corp.; detailed e-mails to/from Jack Moran regarding execution of same and bankruptcy issues.	2.40
02/25/03	G. Plumb	Teleconference with McDonough re: leveraged lease structure (.1); teleconference with M. Yukevich, attorney who structured lease transaction re: document issues (.5); conference with Berkoff (.1); review Participation Agreement, Guaranty Agreements, Supplements, Reimbursement Agreements and Supplements (2.3)	3.00
02/26/03	G. Plumb	Conference with Berkoff re: lease related issues (.1); teleconference with Berkoff and Skadden attorney re: deal structure and basis of claim (.3); review lease agreement (.4).	.80
	Total Hours		6.20
	Total Fees		\$2,585.00

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>
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National Steel Corporation
Invoice # 1360184

Page 2

G. Plumb	Partner	3.80	475.00	1,805.00
W. Choslovsky	Associate	2.40	325.00	780.00
		=====		=====
TOTALS		6.20		2,585.00

Total Fees and Disbursements \$2,585.00

Total Matter Current Balance \$2,585.00

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

January 27, 2003
Invoice # 1341772

Matter Number: 306073-000018

Matter Name: Litigation (General)

For Legal Services Rendered Through December 31, 2002

For National Steel Corporation

			<u>Hours</u>
12/02/02	W. Choslovsky	Calls/e-mails to/from Mickey Chestovich regarding Furmanite state court litigation and application of stay to same.	.80
12/03/02	W. Choslovsky	E-mails/calls to/from Mickey Chestovich regarding Martin Gamble Kentucky State Court litigation against National Mines and application of automatic stay (.40); read Complaint (.40); draft letter to G. William Bailey, Plaintiff's lawyer, regarding application of stay (.30).	1.10
12/03/02	W. Choslovsky	Conference call with Mickey Chestovich, Lydia Khagkijian and local National Steel Corporation counsel regarding pending Furmanite litigation.	.60
12/04/02	W. Choslovsky	Call from Chad Cicconi, National Steel Corporation's local counsel in West Virginia, regarding asbestos litigation and effect of bankruptcy on same.	.50
12/06/02	M. Naughton	Review letter regarding Gamble complaint and automatic stay (.10).	.10
Total Hours			3.10
Total Fees			\$803.50

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National Steel Corporation
Invoice # 1341772

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	.10	385.00	38.50
W. Choslovsky	Associate	3.00	255.00	765.00
		=====		=====
TOTALS		3.10		803.50

Total Fees and Disbursements \$803.50

Total Matter Current Balance \$803.50

Piper Rudnick

Fed ID #36-2115356

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

February 25, 2003
Invoice # 1349943

Matter Number: 306073-000018

Matter Name: Litigation (General)

For Legal Services Rendered Through January 31, 2003

For National Steel Corporation

			<u>Hours</u>
01/02/03	W. Choslovsky	Conference call with Mickey Chestovich and Russell Scott regarding Furmanite case (.5); call to Brian McGovern, Furmanite's lawyer, regarding settlement (.2); review Furmanite pleadings (.4).	1.10
01/06/03	W. Choslovsky	Calls/e-mails to/from Russell Scott, National Steel Corporation's local counsel, regarding pending Furmanite litigation; research same.	.80
01/06/03	M. Naughton	E-mail exchange D. Zinn re: Russell settlement (.10); e-mail exchange M. Chestovich re: Pacesetter litigation (.10).	.20
01/07/03	W. Choslovsky	Calls from/to Brian McGovern, lawyer for Furmanite, regarding prospects for settlement of Furmanite litigation; e-mails to/from Russell Scott, National Steel Corporation's outside counsel, and Mickey Chestovich regarding same.	.80
01/09/03	M. Naughton	Conferences with W. Choslovsky re: Sumitomo Motion to File Late Claim and discovery in Moore litigation (.20).	.20

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Fed ID #36-2115356

National Steel Corporation
Invoice # 1349943

Page 2

01/27/03 M. Naughton Review e-mail from W. Choslovsky .10
re: Minnesota litigation (.10).

01/30/03 W. Choslovsky Review and summarize discovery 1.30
requests served by Moore (1.00);
discuss same with National Steel
Corporation's local counsel, Ann
Hatch (.30).

Total Hours 4.50

Total Fees \$1,525.00

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

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEEs</u>
M. Naughton	Partner	.50	450.00	225.00
W. Choslovsky	Associate	4.00	325.00	1,300.00
		=====		=====
TOTALS		4.50		1,525.00

Total Fees and Disbursements \$1,525.00

Total Matter Current Balance \$1,525.00

Piper Rudnick

Fed ID #36-2115356

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

March 25, 2003
Invoice # 1360185

Matter Number: 306073-000018

Matter Name: Litigation (General)

For Legal Services Rendered Through February 28, 2003

For National Steel Corporation

			<u>Hours</u>
02/04/03	W. Choslovsky	Calls to/from Robert Phillips, lawyer for Norfolk Southern, regarding third party discovery in Moore case.	.30
02/05/03	M. Naughton	Conference call with M. Chestovich, A. Hatch, L. Kachigan, W. Choslovsky re: discovery in certain personal injury matters (.40).	.40
02/13/03	W. Choslovsky	E-mails to/from Ann Hatch, National Steel Corporation's local counsel, regarding discovery requests served by Moore plaintiffs; discuss same with Mickey Chestovich, National Steel Corporation's in-house counsel.	.60
02/13/03	M. Naughton	Review e-mail exchange re: discovery in certain PI cases (.10).	.10
02/17/03	M. Naughton	Review e-mail re: Furnamite litigation, conference with B. Choslovsky (.20).	.20
02/20/03	M. Naughton	Telephone conference with J. Kanjowski (Moore's counsel) re: Moore litigation (.20).	.20
	Total Hours		1.80

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National Steel Corporation
Invoice # 1360185

Page 2

Total Fees \$697.50

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	.90	450.00	405.00
W. Choslovsky	Associate	.90	325.00	292.50
		=====		=====
TOTALS		1.80		697.50

Total Fees and Disbursements \$697.50

Total Matter Current Balance \$697.50

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

April 24, 2003
Invoice # 1370259

Matter Number: 306073-000018

Matter Name: Litigation (General)

For Legal Services Rendered Through March 31, 2003

For National Steel Corporation

		<u>Hours</u>
03/25/03 W. Choslovsky	E-mails to/from Ann Hatch, National Steel Corporation's local counsel, regarding Moore discovery; work on discovery.	.70
03/27/03 W. Choslovsky	Conference call with Ann Hatch, Lydia Khachigian and Mickey Chestovich regarding Moore case and answering discovery.	.50
Total Hours		1.20
Total Fees		\$390.00

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	1.20	325.00	390.00
TOTALS		1.20		390.00

Total Fees and Disbursements \$390.00

Total Matter Current Balance \$390.00

Attachment 16

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

February 25, 2003
Invoice # 1349944

Matter Number: 306073-000025

Matter Name: Reorganization Plan

For Legal Services Rendered Through January 31, 2003

For National Steel Corporation

			<u>Hours</u>
01/31/03	W. Choslovsky	Meetings with Tim Pohl, Keith Simon, Mark Berkoff, Mark Naughton, and Steve Christenholz to discuss and divide disclosures statement and plan drafting duties.	2.20
01/31/03	M. Berkoff	Prepare for meeting to discuss plan, disclosure statement and next steps (.80); attend meeting with T. Pohl, K. Simon, M. Naughton, S. Christenholz, W. Choslovsky and N. Taylor (1.30). Also, begin work on plan (1.80) and office conference with N. Taylor re: claims issues (.10).	4.00
01/31/03	D. Missner	Conference at PR with Skadden and PR teams re 363 work to be done	.50
01/31/03	G. Plumb	Review e-mail from Metals counsel and forward to Moran and Nelson (.10); message to Citadel counsel re: closing (.10).	.20
	Total Hours		6.90
	Total Fees		\$2,972.50

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>
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Invoice # 1349944

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D. Missner	Partner	.50	525.00	262.50
G. Plumb	Partner	.20	475.00	95.00
M. Berkoff	Partner	4.00	475.00	1,900.00
W. Choslovsky	Associate	2.20	325.00	715.00
		=====		=====
TOTALS		6.90		2,972.50

Total Fees and Disbursements \$2,972.50

Total Matter Current Balance \$2,972.50

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

March 25, 2003
Invoice # 1360186

Matter Number: 306073-000025

Matter Name: Reorganization Plan

For Legal Services Rendered Through February 28, 2003

For National Steel Corporation

			<u>Hours</u>
02/02/03	M. Berkoff	Begin work on Plan issues/outline.	1.40
02/04/03	W. Choslovsky	Read and summarize Singer Company Plan and Disclosure Statement.	2.30
02/04/03	M. Berkoff	Teleconference with R. Werhnyak (.20) and K. Sobecki (.10) and office conferences with M. Naughton (.10) and S. Christenholz (.20) re: Plan. Also, review emails re: same (.30) and review documents (.70).	1.60
02/05/03	W. Choslovsky	Continued reading and summarizing Singer Company Disclosure Statement and Plan of Reorganization.	1.60
02/06/03	M. Berkoff	Outline objectives and issues; review form plans; consideration of preparation of disclosure statement and allocation of tasks.	3.20
02/07/03	M. Berkoff	Work on Plan and Disclosure Statement.	2.10
02/10/03	M. Berkoff	Office conferences with M. Naughton (.60) and J. Duban (.10) re: plan and disclosure statement. Also, relay instruction to W. Choslovsky (.10).	.80

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02/11/03	M. Berkoff	Consideration of numerous strategic issues (1.30); begin review of 10K (.90).	2.20
02/12/03	M. Berkoff	Office conferences with W. Choslovsky (.20) and corporate partners (.30) re: disclosure statement. Also, review documents (.60).	1.10
02/12/03	M. Dreyfus	Telephone calls to and from Allen Ginsburg and Mark Berkoff re: National Steel reorganization.	.10
02/13/03	M. Berkoff	Work on disclosure statement.	.70
02/17/03	M. Berkoff	Work on Plan.	1.20
02/18/03	S. Christenholz	Office conference with M. Berkoff re: plan and meeting with Committee (.2).	.20
02/18/03	M. Berkoff	Office conference with S. Christenholz re: meeting with company management (.20); review documents (.70).	.90
02/18/03	M. Dreyfus	Meetings with M. Williams, M. Naughton and M. Berkoff re reorganization.	.40
02/19/03	S. Christenholz	Office conference with M. Berkoff, M. Dreyfus and M. Williams re: plan(.8); office conferences with M. Berkoff (including office conference with W. Choslovsky) re: same (.7); office conferences with W. Choslovsky re: prepare for meeting (.6) phone conference with R. Werhnyak re: meeting (.3); office conference with N. Taylor re: schedules and statements of financial affairs (.4); reviewed	8.00

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Invoice # 1360186

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schedules and directory from client (3.4); prepare for meeting (1.6) edited meeting agenda (.2).

02/19/03	M. Berkoff	Office conferences with M. Williams and M.K. Dreyfus re: Plan issues , sections (.80); office conferences with S. Christenholz (.30) and W. Choslovsky (.40) re: meeting in Mishawaka. Also, office conference with M. Naughton re: disclosure statement (.10); work on Plan (1.40).	3.00
02/19/03	M. Dreyfus	Correspondence with M. Williams re transaction (.10); company research (1.90), meeting with M. Williams, M. Berkoff and S. Christenholz re plan of reorganization (.70); meeting with M. Williams re strategy and drafting (.40).	3.10
02/19/03	M. Williams	Conference with Mark Berkoff, Mary Kay Dreyfus, and Steve Christenholz (.70); review National Steel materials regarding preparation of Plan and Disclosure Statement (.80).	1.50
02/20/03	D. Singer	Conf. with M. Williams, M. Dreyfus and D. Morris re: preparation of disclosure statement (.6); Commence review of National Steel 10-K and other relevant background materials (1.7)	2.30
02/20/03	S. Christenholz	Travel to and from Mishawaka for meeting (4.1); meeting with W. Choslovsky, R. Werhynak, Moran and Foley (6.2); phone conference with M. Berkoff re: status (.1).	10.40

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02/20/03	M. Berkoff	Teleconference with T. Pohl re: status (.20); teleconference with M. Schneyer at Lazard (.20); review documents from client (.60); teleconference with S. Christenholz re: his meeting at National Steel (.10); office conference with M. Williams re: Plan (.10).	1.20
02/20/03	M. Dreyfus	Meeting with M. Williams, D. Singer, and D. Morris re draft disclosure statement (.60); review form disclosure statement and company materials (1.50), correspondence to M. Williams re disclosure statement (.10); meetings with D. Singer and M. Williams re Same (.40).	2.60
02/20/03	M. Williams	Conference with Mary Kay Dreyfus, David Singer, Dan Morris (.60); conference with Mark Berkoff; conference with Mark Naughton; review National Steel documents related to preparation of Plan and Disclosure Statement (1.90).	2.50
02/21/03	D. Singer	Review of National Steel 10-K, bankruptcy affidavit of W. McDonough and other background materials for preparation of disclosure statement (1.4).	1.40
02/21/03	W. Choslovsky	Conference call with Mark Berkoff and major secured creditors to discuss Lazard preliminary "Draft Recovery Analysis".	1.00
02/21/03	S. Christenholz	Office conference with M. Berkoff re: meeting with client on plan issues (.2).	.20

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02/21/03	M. Berkoff	Office conference with S. Christenholz re: meeting with client on 2/20 (.20); office conference with W. Choslovsky re: 2/20 meeting (.30); review Lazard analysis for plan purposes (.40); outline issues (.60).	1.50
02/21/03	M. Dreyfus	Review company form 10-K (1.50); review certain bankruptcy motions re: background information (.60); review other company materials (.90).	3.00
02/23/03	D. Singer	Review National Steel 10-K, bankruptcy affidavit of W. McDonough and other background materials (1.0); Preparation of draft section re: pre-petition capital structure for disclosure statement (.9)	1.90
02/24/03	D. Singer	Review of National Steel 10-k and other materials (.5); Update, capital structure for draft disclosure statement (.5).	1.00
02/24/03	S. Christenholz	Office conferences with M. Berkoff re: plan and sale issues (.5); reviewed Lazard report (.3).	.80
02/24/03	M. Berkoff	Office conference with M.K. Dreyfus and S. Christenholz re: strategy (.60); review documents and work on plan (2.10).	2.70
02/24/03	M. Dreyfus	Review Singer disclosure statement (2.0); telephone calls to and from M. Williams, S. Christenholz and M. Berkoff and meeting with M. Berkoff re: issues related to plan and disclosure statement, timing,	2.90

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and responsibilities (.50); review draft recovery model materials (.40).

02/24/03	M. Williams	Review various documentation relating to preparation of National Steel Disclosure Statement and Plan.	4.50
02/25/03	S. Christenholz	Office conference with M. Berkoff re: plan issues (.2); office conferences with W. Choslovsky re: compilation of meeting information (.2); edited meeting notes (1.8); emails re: meeting notes (.1).	2.30
02/25/03	M. Berkoff	Office conference with S. Christenholz re: plan issues (.20); office conference with M. Williams re: plan issues (.20).	.40
02/25/03	M. Dreyfus	Meetings and telephone calls with M. Williams, M. Berkoff, D. Singer and Steve Christenholz re: issues related to transaction staffing, strategy, goals and status (.80); review entity data sheets, organizational charts and related company materials (4.3).	5.10
02/25/03	M. Williams	Conference with Mary Kay Dreyfus (.40); conference with Mark Berkoff (.20); review of documentation for preparation of Plan (1.90).	2.50
02/26/03	D. Singer	Review of draft text re: corporate structure and procedures prepared by D. Morris for disclosure statement (.3); Tele. confs. with and correspondence to A. Zirn, M. Naughton and B. Choslovsky re:	.50

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		capital structure, corporate structure and voting instruction for disclosure statement (1.90).	
02/27/03	S. Christenholz	Prepared for meeting with M. Williams and M. Dreyfus (.3); meeting with M. William and M. Dreyfus (1.3)	1.60
02/27/03	M. Dreyfus	Review materials in connection with plan preparation (4.00); meeting with M. Williams and S. Christenholz re: plan, drafting, strategy and background research (1.50); meeting with M. Williams re: plan process (.20); review draft plan sections (.90).	6.60
02/27/03	M. Williams	Conference with Steve Christenholz and Mary Kay Dreyfus (1.00); review various materials in connection with preparation of Plan (1.00); draft Plan (5.00).	7.00
02/27/03	A. Zirn	Meeting with M. Naughton, W. Choslousky and D. Singer regarding drafting Disclosure Statement.	.40
02/27/03	A. Zirn	Review 10-K and background materials in order to draft "history of debtors".	2.00
02/28/03	S. Christenholz	Reviewed and annotated plan of reorganization.	2.60
02/28/03	M. Berkoff	Work on Plan issues.	1.20
02/28/03	M. Dreyfus	Correspondence from M. Williams re status (.10); meeting with M. Williams and S. Christenholz re plan of reorganization (1.5); review memo and company materials from S. Christenholz and B. Cholozsky (3.0).	4.60

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National Steel Corporation
Invoice # 1360186

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Total Hours 127.20
Total Fees \$48,331.00

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	26.80	475.00	12,730.00
M. Williams	Partner	19.00	400.00	7,600.00
A. Zirn	Partner	2.40	375.00	900.00
M. Dreyfus	Associate	33.60	360.00	12,096.00
D. Singer	Associate	10.00	350.00	3,500.00
S. Christenholz	Associate	26.80	325.00	8,710.00
W. Choslovsky	Associate	8.60	325.00	2,795.00
		=====		=====
TOTALS		127.20		48,331.00

Total Fees and Disbursements \$48,331.00

Total Matter Current Balance \$48,331.00

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

April 24, 2003
Invoice # 1370260

Matter Number: 306073-000025

Matter Name: Reorganization Plan

For Legal Services Rendered Through March 31, 2003

For National Steel Corporation

		<u>Hours</u>
03/01/03 W. Choslovsky	Continue drafting stand alone disclosure statement and read company documents to incorporate into same.	1.80
03/02/03 M. Berkoff	Work on Plan.	1.20
03/03/03 W. Choslovsky	Continue drafting of disclosure statement, including reviewing underlying debtor internal corporate documents.	2.30
03/03/03 S. Christenholz	Office conference with MAB regarding stand-alone plan status and meeting (0.2); teleconference with M.K. Dreyfus about the plan (0.2); work on plan (4.6); emails with plan team regarding Thursday's meeting (0.3).	5.30
03/03/03 M. Berkoff	Office conference with S. Christenholz to discuss timeline (.20); review emails (.20).	.40
03/03/03 M. Dreyfus	Telephone calls with S. Christenholz and M. Williams re: plan issues (.20); view memo from S. Christenholz and company info. charts (1.20).	1.40

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National Steel Corporation
Invoice # 1370260

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03/04/03 D. Singer	Revise/prepare draft sections for National Steel Disclosure Statement; Provide same to B. Choslovsky.	1.20
03/04/03 W. Choslovsky	Continue drafting of disclosure statement, including review, edit and incorporation of sections drafted by others.	3.80
03/04/03 S. Christenholz	Teleconference with M.Dreyfus and M.Williams regarding plan issues (0.2); office conference with MAB, M.Dreyfus and M.Williams regarding plan issues (0.4).	.60
03/04/03 M. Berkoff	Office conference with M. Williams, M.K. Dreyfus and S. Christenholz (.40); review emails re: real estate taxes (.20); office conference with M. Fenton re: Isabella Mines (.10). Also, review company documents (.60).	1.30
03/04/03 M. Naughton	Attention to Disclosure Statement, including conference with W. Choslovsky and e-mail exchange (.20).	.20
03/04/03 M. Dreyfus	Revise draft plan of reorganization and address issues re: same (2.70); review draft company charts (1.40); draft plan issues list (.60).	4.70
03/04/03 N. Taylor	Emails to and from Skadden regarding 10K (.20).	.20
03/04/03 M. Williams	Conferences with Mary Kay Dreyfus; conferences with Steve Christenholz; conferences with Mark Berkoff (.60); attention to preparation and drafting of Plan and review of materials in	3.00

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connection therewith (2.40).

03/05/03 W. Choslovsky Calls to/from Dick Mackey, .20
creditor, regarding treatment of
claims under plan.

03/05/03 W. Choslovsky Continued drafting of disclosure 5.60
statement, including review and
summary of internal company
documents to include in same
(3.8); continued drafting and
editing of disclosure statement,
including review of National Steel
Corporation company financial
documents (1.8).

03/05/03 S. Christenholz Review company notes and 8.60
background (1.2); drafting of plan
and review of provisions drafted
by rest of team (5.1); meetings
regarding plan (1.3); emails
regarding plan meeting (0.2);
prepared materials for meeting
(0.8).

03/05/03 M. Dreyfus Review draft plan (3.10); meetings 6.00
with M. Williams re: plan issues
(1.00); correspondence re: plan
structure and strategy (.40);
revise Articles I and II of draft
plan (1.20); telephone calls and
correspondence with S.
Christenholz re: plan issues (.30).

03/05/03 N. Taylor Obtain copies of registers per .30
Steve Christenholz (.20);
conference with Steve Christenholz
regarding same (.10).

03/05/03 M. Williams Conference with Mary Kay Dreyfus, 3.00
Steve Christenholz (1.00);
preparation of Plan and review of
materials in connection therewith
(2.00).

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03/06/03 W. Choslovsky	Meeting with Mark Naughton to review disclosure statement progress (.5); calls to/from Allison Zirn to review disclosure statement drafting process (.3); continued disclosure statement drafting and editing (1.6).	2.40
03/06/03 S. Christenholz	Drafted memo and prepared exhibits for meeting (1.3); prepared for meeting (.7); meetings with Mary Kay Dreyfus, Mark Williams, David Missner and Mark Berkoff re: plan and strategy (8.5).	10.50
03/06/03 M. Berkoff	Review S. Christenholz memo (.10); prepare for meeting (.40); office conference with M. Williams, M.K. Dreyfus and S. Christenholz to work on treatment of claims in stand-alone plan and related issues (4.70).	5.20
03/06/03 M. Naughton	Conference with W. Choslovsky re: disclosure statement (.20).	.20
03/06/03 D. Missner	Attend meeting with Berkoff re plan of reorganization.	1.40
03/06/03 M. Dreyfus	Review draft plan (.30); correspondence and telephone calls to M. Williams and S. Christenholz re: meeting agenda, etc. (.30); review Lazard analysis and form plan document (.50); meetings re: plan with M. Berkoff, D. Missner, M. Williams and S. Christenholz re: strategy and drafting (8.50); draft plan (3.10).	12.70

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03/06/03 M. Williams	Conference with Mark Berkoff, David Missner, Mary Kay Dreyfus, Steve Christenholz; preparation of Plan and review of materials in connection therewith.	6.70
03/07/03 W. Choslovsky	Continued drafting and editing of disclosure statement, including review of NSC Company (and subsidiary) documents.	4.80
03/07/03 S. Christenholz	Emails re: plan (.5); review plan and office conferences with Mary Kay Dreyfus and Mark Williams re: plan (4.5).	5.00
03/07/03 M. Berkoff	Work on plan.	2.20
03/07/03 M. Naughton	Attention to disclosure statement, including conference with W. Choslovsky (.20).	.20
03/07/03 M. Dreyfus	Review draft plan of reorganization (6.60); draft correspondence re: same (.30).	6.90
03/07/03 M. Williams	Conference with Steve Christenholz and Mary Kay Dreyfus (.70); preparation of Plan and review of materials in connection therewith (2.30); preparation of corporate organization chart and inter-co receivables (2.50).	5.50
03/09/03 S. Christenholz	Reviewed plan models and disclosure statements (1.4); reviewed revised draft of plan (1.2); drafted provisions re: classification and treatment of certain claims (3.6); office conferences with Mark A. Berkoff re: same (.3).	6.50

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03/09/03 M. Berkoff	Office conferences with S. Christenholz re: facts and strategy (.30); consideration of plan issues (.80).	1.10
03/09/03 M. Dreyfus	Review draft plan of reorganization (1.10).	1.10
03/10/03 W. Choslovsky	Continue drafting of disclosure statement, including review of internal company documents to include in same.	2.80
03/10/03 S. Christenholz	Emails with Mary Kay Dreyfus and Mark Williams re: plan (.2); phone conference with Mark Williams re: same (.1); further review of Plan and drafting of provisions (6.9); office conference with Mark A. Berkoff, Mary Kay Dreyfus and Mark Williams re: plan (.3); office conference with Mark A. Berkoff re: tax issues (.2).	7.70
03/10/03 M. Berkoff	Office conference with S. Christenholz, M. Williams and M.K. Dreyfus re: draft Plan (.30); review draft Plan (1.10).	1.40
03/10/03 M. Dreyfus	Meeting with M. Williams and S. Christenholz to address comments on draft plan of reorganization (2.60); review and revise draft plan (4.90); review draft intercompany flowchart (.60); review documents re: settlement of claims in draft plan (.80).	8.90
03/10/03 M. Williams	Conferences with Mary Kay Dreyfus, Steve Christenholz, and Mark Berkoff (2.60); preparation of Plan and materials in connection with Plan (2.40); preparation of inter-company receivables chart	6.00

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(1.00).

03/10/03 A. Zirn	Finish "History of the Debtor" insert to Disclosure Statement; circulate.	1.50
03/11/03 W. Choslovsky	Continue drafting and editing of Disclosure Statement and review company documents to incorporate into same.	2.30
03/11/03 S. Christenholz	Office conference with Mary Kay Dreyfus re: plan (.7); office conference with Mark A. Berkoff re: plan (.2); review documents and edited plan (3.8); phone conferences with Mary Kay Dreyfus (.3); reviewed latest draft of plan (1.4); emails re: plan (.3).	6.70
03/11/03 M. Berkoff	Office conference with S. Christenholz re: strategy (.10); consideration of certain difficult issues (.40).	.50
03/11/03 M. Dreyfus	Revise draft plan of reorganization (4.50); draft correspondence re: same (.40); meetings with M. Williams and S. Christenholz re: plan issues (.40).	5.30
03/11/03 N. Taylor	Brief Conference with M. Dreyfus re: dates of several orders in the case.	.20
03/11/03 M. Williams	Preparation of chart reflecting inter-company receivables and classes (2.60); conferences with Mary Kay Dreyfus and Steve Christenholz (.40).	3.00
03/12/03 W. Choslovsky	Continued drafting, editing and incorporation of documents into stand alone disclosure statements.	1.80

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National Steel Corporation
Invoice # 1370260

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03/12/03 S. Christenholz	Teleconference with Kaup regarding articles of incorporation and other corporate documents for plan (0.2); emails regarding plan (0.3); review of plan including editing and office conferences with M.K. Dreyfus and M. Williams (6.7).	7.20
03/12/03 M. Berkoff	Begin to review and edit first draft of stand-alone plan.	1.10
03/12/03 M. Dreyfus	Review and revise draft plan of reorganization (3.30); review and revise intercompany debt flow chart (1.20); correspondence re: DIP loan (.10); correspondence re: company chart (.20); address plan structure issues, including meetings with M. Williams and S. Christenholz (2.40).	7.20
03/12/03 M. Williams	Conferences with Mary Kay Dreyfus and preparation of Plan.	1.00
03/13/03 W. Choslovsky	Continued drafting and editing of Disclosure Statement.	1.60
03/13/03 S. Christenholz	Office conferences with M.K. Dreyfus and M. Williams regarding plan (0.9); office conference with MAB (0.3).	1.20
03/13/03 M. Berkoff	Office conference with S. Christenholz re: plan issues (.30); continued review of draft plan (.40). Also, prepare for March 14 meeting with client (.40).	1.10
03/13/03 M. Dreyfus	Revise draft plan of reorganization (2.40); revise intercompany debt flow chart (2.10); correspondence and meetings re: plan and chart status (1.20).	5.70

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03/13/03 M. Williams	Preparation of Plan; preparation of chart with inter-company receivables.	1.50
03/14/03 W. Choslovsky	Continue review, drafting and editing of stand-alone disclosure statement and conference with Mark Naughton regarding same.	1.50
03/14/03 M. Williams	Prepare and review Plan of re-organization.	2.00
03/18/03 M. Dreyfus	Address issues re: plan structure, classes and draft plan provisions (1.30); review materials re: substantive consolidation (.60); review analysis from Lazard (.40).	2.30
03/18/03 M. Williams	Review of draft Plan and related materials (1.20); draft and prepare various Exhibits to Plan of Reorganization (3.80).	5.00
03/19/03 S. Christenholz	Office conference with Mark A. Berkoff re: plan (.3); phone conference with Mary Kay Dreyfus re: plan (.2); edited sheets summarizing companies (1.5).	2.00
03/19/03 M. Berkoff	Teleconference with T. Pohl re: March 20 meeting (.10); office conferences with S. Christenholz (.30) and teleconference with M. Williams (.10) re: meeting. Also, prepare for March 20 meeting (.70) and work on Plan (.60).	1.80
03/19/03 M. Dreyfus	Address issues re: draft plan and issues re: 3/20 meeting with Tim Pohl (with M. Williams and S. Christenholz) (2.00); review and revise intercompany debt chart (.50); review materials/motions	3.00

Piper Rudnick

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National Steel Corporation
Invoice # 1370260

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re: adequate protection (.50).

03/20/03 S. Christenholz	Reviewed and edited company description sheets (1.1); prepared for meeting at Skadden to discuss Plan (1.8); reviewed agenda for meeting with Skadden (.2); meeting with Mary Kay Dreyfus and Mark Williams re: Plan and meeting (1.4).	4.50
03/20/03 M. Berkoff	Work on plan.	.80
03/20/03 M. Dreyfus	Review plan and prepare for meeting with Tim Pohl (2.40); draft plan issues list (.50); meetings with M. Williams and S. Christenholz re: strategy and goals for working meeting with Tim Pohl and plan structure and drafting issues (.70).	3.60
03/20/03 M. Williams	Conference with Mary Kay Dreyfus, Steve Christenholz and discussion of Plan Structure and review of materials in connection therewith (.70); draft and prepare various Exhibits to Plan of Reorganization (4.80).	5.50
03/21/03 M. Dreyfus	Review table of intercompany debt at 1/31/03 (1.30); review intercompany debt flowchart (.30); draft new inserts to plan (.60); review agenda for 3/24 meeting (.20); address plan issues with M. Williams (.40); prepare for 3/24 meeting (.60).	3.40
03/21/03 M. Williams	Draft and prepare various Exhibits to Plan of Reorganization.	3.00

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03/23/03 M. Berkoff	Review and edit draft plan; consideration of major issues and prepare for March 24 meeting.	2.30
03/24/03 W. Choslovsky	Call from Lisa Stampone, claims expert at Logan, regarding proper classification of tax claims (.10); call from Robin Gallop, National Steel Corporation's in-house accountant, and Lisa Stampone, Logan's claim agent, regarding proper classification of tax claims (.10).	.20
03/24/03 W. Choslovsky	Continued research and drafting of stand alone disclosure statement.	2.20
03/24/03 S. Christenholz	Prepare for meeting regarding plan issues (1.0); meeting with T.Pohl, M.K. Dreyfus, M.Williams and M.Berkoff regarding plan issues (2.0); follow-up with MAB, M.K. Dreyfus, and M.Williams regarding plan (1.2).	4.20
03/24/03 M. Berkoff	Meeting with M. Williams, S. Christenholz, M.K. Dreyfus and T. Pohl to discuss plan issues (2.0); follow-up office conference with S. Christenholz (.10).	2.10
03/24/03 M. Dreyfus	Prepare for (2.00) and attend (2.00) meeting with M. Berkoff, M. Williams, S. Christenholz and Tim Pohl at Skadden; meetings with M. Williams and S. Christenholz re: structure changes (.90); telephone call with S. Christenholz to Bob Foley (.30).	5.20

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03/24/03 M. Williams	Conference with Tim Pohl, Mark Berkoff, Mary Kay Dreyfus, Steve Christenholz (2.00); attention to structuring of Plan of Reorganization (1.50).	3.50
03/25/03 W. Choslovsky	Continued drafting and editing of disclosure statement, including incorporation of company financial statement information.	2.60
03/25/03 S. Christenholz	Teleconference with Bob Foley regarding conference call and open financial questions (0.2); teleconference with M.K. Dreyfuss and M.Williams regarding plan and conference call with Werhnyak (0.2); teleconference with R.Werhnyak regarding conference call and open issues (0.4); conference call with M.K. Dreyfuss, M.Williams, Werhnyak and Moran regarding plan (2.0).	2.80
03/25/03 M. Dreyfus	Telephone call with M. Williams, S. Christenholz and Ron Werhnyak (1.60); address issues re: plan exhibits (.30); review company worksheets re: pending issues and class structure (1.60); revise claims management provisions of plan (.60).	4.10
03/25/03 M. Williams	Attention to structuring and preparation of Plan of Reorganization (1.40); phone conference with Ron Werhnyak and Jack Moran (1.60).	3.00
03/26/03 S. Christenholz	Office conference with Mary Kay Dreyfus and Mark Williams (1.2); office conference with Mark A. Berkoff re: plan (.30); conference call with Foley, Mary Kay Dreyfus and Mark Williams re: financial	2.00

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information for the Debtors (.5).

03/26/03 M. Berkoff	Office conference with S. Christenholz re: plan issues (.30); organize files and work on loose ends (.60).	.90
03/26/03 M. Naughton	Conferences with S. Christenholz, B. Choslovsky regarding Plan and Disclosure Statement status, and work on same (.30).	.30
03/26/03 M. Dreyfus	Telephone call with M. Williams and S. Christenholz to Bob Foley (.50); address issues re: company asset and liability lists and plan exhibits (1.20); revise draft plan (1.00); revise intercompany flowchart (.40); review company worksheets re: issues (.50).	3.60
03/26/03 M. Williams	Phone conference with Bob Foley; conference with Mary Kay Dreyfus and Steve Christenholz re: same (.80); attention to structure and preparation of Plan of Reorganization (1.70).	2.50
03/27/03 W. Choslovsky	Continue drafting and editing of disclosure statement; review company documents and subsidiary organizational charts and incorporate into DS.	1.40
03/27/03 S. Christenholz	Emails re: trial balances for each debtor entity.	.50
03/27/03 M. Dreyfus	Review correspondence re: debtor assets and liabilities.	.20
03/27/03 M. Williams	Review materials received from NSC in connection with Disclosure Statement and Plan.	2.50

Attachment 17

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

February 25, 2003
Invoice # 1349945

Matter Number: 306073-000026

Matter Name: Reports and Schedules

For Legal Services Rendered Through January 31, 2003

For National Steel Corporation

			<u>Hours</u>
01/08/03	M. Berkoff	Teleconference from S. Wolfe re: November 2002 Operating Report (.30); report to T. Pohl (.10).	.40
01/13/03	M. Berkoff	Teleconference with S. Wolfe re: extension of time to file December operating report and questions re: November report and report to K. Sobecki (.20). Also, prepare confirming correspondence (.20). Also, teleconference from K. Sobecki re: same (.20).	.60
01/16/03	M. Berkoff	Review November operating report and prepare for January 15 conference call with U.S. Trustee (.70); teleconference with T. Pohl re: same (.10); teleconference with K. Sobecki re: call (.10); conference call with Sobecki and S. Wolfe (.50).	1.40
Total Hours			2.40
Total Fees			\$1,140.00

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>
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National Steel Corporation
Invoice # 1349945

Page 2

M. Berkoff	Partner	2.40	475.00	1,140.00
		=====		=====
TOTALS		2.40		1,140.00

Total Fees and Disbursements \$1,140.00

Total Matter Current Balance \$1,140.00

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

March 25, 2003
Invoice # 1360187

Matter Number: 306073-000026

Matter Name: Reports and Schedules

For Legal Services Rendered Through February 28, 2003

For National Steel Corporation

			<u>Hours</u>
02/20/03	M. Berkoff	Review December operating report and G. Pearson's email explaining same.	.30
Total Hours			.30
Total Fees			\$142.50

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	475.00	142.50
TOTALS		.30		142.50

Total Fees and Disbursements	\$142.50
Total Matter Current Balance	<u>\$142.50</u>

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

April 24, 2003
Invoice # 1370261

Matter Number: 306073-000026

Matter Name: Reports and Schedules

For Legal Services Rendered Through March 31, 2003

For National Steel Corporation

		<u>Hours</u>
03/16/03 M. Berkoff	Review December 2002 and January 2003 operating reports and prepare for March 17 conference call with K. Sobecki (National Steel's CFO) and S. Wolfe.	.80
03/17/03 M. Berkoff	Conference call with K. Sobecki and M. Naughton (.30); conference call with K. Sobecki, M. Naughton and S. Wolfe to discuss National's December and January operating reports (.60).	.90
03/17/03 M. Naughton	Lengthy conference with M. Berkoff, K. Sobecki and S. Wolfe re: December, January operating reports (1.00).	1.00
03/25/03 M. Berkoff	Review amended operating report for January 2003 and February 2003 operating report (.30); discuss same with N. Taylor (.10); review and edit letter to Judge Squires clerk, Susan enclosing reports (.20). Also, teleconference with G. Pearson at National Steel re: same (.10); review email re: same (.10).	.80

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National Steel Corporation
Invoice # 1370261

Page 2

03/25/03 N. Taylor	Draft and revise letter to Clerk enclosing monthly operating reports (.3); conferences with Mark Berkoff re: same (.1).	.40
Total Hours		3.90
Total Fees		\$1,707.50

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	2.50	475.00	1,187.50
M. Naughton	Partner	1.00	450.00	450.00
N. Taylor	Paralegal	.40	175.00	70.00
		=====		=====
TOTALS		3.90		1,707.50

Total Fees and Disbursements	\$1,707.50
Total Matter Current Balance	<u>\$1,707.50</u>

Attachment 18

Piper Rudnick

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

January 27, 2003
Invoice # 1341774

Matter Number: 306073-000027

Matter Name: Retention / Fee Matters (Piper Rudnick)

For Legal Services Rendered Through December 31, 2002

For National Steel Corporation

			<u>Hours</u>
12/02/02	S. Christenholz	Edited first supplemental affidavit of MAB pursuant to Bankruptcy Rule 2014.	1.70
12/05/02	N. Taylor	Conference with Mark Naughton re: interim fee application (.1); obtain copies of monthly submissions for August - October per Mark Naughton (.1); brief conference with Mark Berkoff re: proforma (.1)	.30
12/06/02	M. Naughton	Work on Second Interim Fee Application (.50).	.50
12/06/02	N. Taylor	Obtain and print first interim fee application (.2)	.20
12/11/02	M. Naughton	Work on interim fee application (.40).	.40
12/12/02	M. Naughton	Work on Interim Fee Application (.50).	.50
12/12/02	N. Taylor	Review documents from prior interim fee application (.2) Begin drafting exhibits to interim fee application (.5)	.70

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National Steel Corporation
Invoice # 1341774

Page 2

12/13/02	N. Taylor	Draft exhibits and cover sheets to second interim fee application (1.3); brief conference with Mark Naughton re: same (.1)	1.40
12/14/02	N. Taylor	Review/revise second interim fee application (1.6); begin to perform calculations for exhibits (2.9)	4.50
12/16/02	M. Naughton	Conference with M. Berkoff re: Interim Fee Applications (.10).	.10
12/16/02	N. Taylor	Revise fee application (.6); conference with Mark Berkoff (.2); review/revise exhibits (.5);	1.30
12/17/02	M. Naughton	Work on interim fee application (.60).	.60
12/17/02	N. Taylor	Revise biographies for second interim fee application (.2); conferences with Mark Berkoff and Mark Naughton re: fee application (.3)	.50
12/18/02	M. Berkoff	Review and edit prebills.	1.80
12/18/02	M. Naughton	Work on interim fee application (.40).	.40
12/18/02	N. Taylor	Draft and revise biographies for second interim submission	.60
12/19/02	M. Naughton	Work on Interim Fee Application (1.00).	1.00
12/20/02	M. Naughton	Work on Second Interim Fee Application, including revising November prebill (1.30).	1.30

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National Steel Corporation
Invoice # 1341774

Page 3

12/20/02	N. Taylor	Conferences with Mark Naughton and Mark Berkoff re: interim fee application (.2); revise affidavit (.1); review/revise proforma (1.5); begin calculations of November time for second interim fee application (.3)	2.10
12/21/02	N. Taylor	Perform calculations for second interim fee application and exhibits thereto	3.50
12/22/02	M. Naughton	Work on Second Interim Fee Application (3.00).	3.00
12/22/02	N. Taylor	Perform calculations for second interim fee application and exhibits thereto (2.5); revise second interim fee application (2.5)	5.00
12/23/02	M. Berkoff	Office conferences with N. Taylor (3x) (.40) and M. Naughton (.10) re: Piper Rudnick's Second Quarterly Fee Application.	.50
12/23/02	M. Naughton	Work on Second Interim Fee Application, including revising application and conferences with N. Taylor re: same (5.30).	5.30
12/23/02	N. Taylor	Review/revise fee application and exhibits (2.8); multiple conferences with Mark Naughton and Mark Berkoff re: fee application (.5)	3.30
12/24/02	M. Naughton	Work on, revise, finalize (including conferences with N. Taylor) Second Interim Fee Application (1.90).	1.90

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National Steel Corporation
Invoice # 1341774

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12/24/02 N. Taylor Finalize fee application and exhibits for filing (1.5); multiple conferences with Mark Naughton re: filing of fee application (.3) 1.80

Total Hours 44.20

Total Fees \$11,275.00

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	2.30	395.00	908.50
M. Naughton	Partner	15.00	385.00	5,775.00
S. Christenholz	Associate	1.70	255.00	433.50
N. Taylor	Paralegal	25.20	165.00	4,158.00
		=====		=====
TOTALS		44.20		11,275.00

Total Fees and Disbursements \$11,275.00

Total Matter Current Balance \$11,275.00

Piper Rudnick

Fed ID #36-2115356

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

February 25, 2003
Invoice # 1349946

Matter Number: 306073-000027

Matter Name: Retention / Fee Matters (Piper Rudnick)

For Legal Services Rendered Through January 31, 2003

For National Steel Corporation

			<u>Hours</u>
01/07/03	M. Berkoff	Work on amended Piper Rudnick 2014 Affidavit (.30).	.30
01/14/03	S. Christenholz	Office conference with M. Berkoff re: 2014 Affidavit.	.20
01/14/03	M. Berkoff	Review and edit supplemental 2014 affidavit (.40); office conference with S. Christenholz re: same (.20).	.60
01/15/03	S. Christenholz	Office conferences and emails with N. Taylor re: 2014 Affidavit.	.40
01/16/03	S. Christenholz	Office conferences with C. Dennis regarding 2014 affidavit (0.3); edited 2014 affidavit (0.4); office conferences with MAB regarding 2014 affidavit (0.3); e-mails regarding 2014 affidavit (0.2).	1.20
01/16/03	M. Berkoff	Office conference with S. Christenholz re: supplemental 2014 Affidavit (.30). Also, office conferences with N. Taylor re: January 21 fee hearing (.20); review and edit draft order (.20); review charts (.10).	.80

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National Steel Corporation
Invoice # 1349946

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01/16/03	N. Taylor	Brief conference with Mark Berkoff re: dollar amounts requested in interim (.1); review calculations and print chart of Piper Rudnick's fee submissions for Mark Berkoff (.2)	.30
01/17/03	S. Christenholz	Further e-mails regarding 2014 affidavit (0.2); reviewed searches (0.4).	.60
01/17/03	M. Berkoff	Review and edit December 2002 pre-bill.	1.40
01/21/03	S. Christenholz	Edited Supplemental 2014 Affidavit.	.30
01/21/03	S. Christenholz	Emails re: 2014 affidavit (.3).	.30
01/21/03	M. Berkoff	Work on December pre-bill.	.80
01/21/03	N. Taylor	Conference with Mark Berkoff (.1); draft letter to client enclosing signed Order regarding fees and expenses (.3);	.40
01/22/03	S. Christenholz	Analyzed conflict search and sent numerous emails (15) re: 2014 Affidavit (1.8); emails with partners re: 2014 Affidavit (.4).	2.20
01/22/03	M. Berkoff	Work on December fee statement.	1.20
01/23/03	S. Christenholz	Emails re: 2014 affidavit.	.30
01/23/03	N. Taylor	Begin to draft monthly fee submission (.5); conference with Mark Berkoff re: same (.1)	.60
01/24/03	M. Berkoff	Finalize edits to December pre-bill (.60) and discuss same with N. Taylor (.20).	.80

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Invoice # 1349946

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01/24/03	N. Taylor	Review/Revise proforma (2.0); draft fee application and exhibits (1.7); revise notice of filing (.3)	4.00
01/27/03	N. Taylor	Draft exhibits to monthly submission (1.7); assemble monthly submission and coordinate photocopy of same (.5)	2.20
01/28/03	S. Christenholz	Email re: 2014 Affidavit.	.30
	Total Hours		19.20
	Total Fees		\$6,000.00

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

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
M. Berkoff	Partner	5.90	475.00	2,802.50
S. Christenholz	Associate	5.80	325.00	1,885.00
N. Taylor	Paralegal	7.50	175.00	1,312.50
		=====		=====
TOTALS		19.20		6,000.00

Total Fees and Disbursements \$6,000.00

Total Matter Current Balance \$6,000.00

Piper Rudnick

Fed ID #36-2115356

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

March 25, 2003
Invoice # 1360188

Matter Number: 306073-000027

Matter Name: Retention / Fee Matters (Piper Rudnick)

For Legal Services Rendered Through February 28, 2003

For National Steel Corporation

			<u>Hours</u>
02/02/03	S. Christenholz	Teleconference with Elam regarding B.P. representation and 2014 Affidavit.	.20
02/07/03	S. Christenholz	Emails re: conflict searches.	.20
02/18/03	M. Berkoff	Review and edit pre-bill.	.40
02/18/03	N. Taylor	Begin to draft monthly fee submission.	.50
02/19/03	M. Berkoff	Continue review and edit of January pre-bill.	.70
02/21/03	M. Berkoff	Review and edit pre-bill for January.	.40
02/23/03	M. Berkoff	Final review and edit of pre-bills.	1.40
02/24/03	M. Berkoff	Office conference with N. Taylor re: Piper Rudnick's January fee statement (.20); office conference with M. Fenton to review section of bill (.20).	.40
02/25/03	M. Berkoff	Office conferences with N. Taylor re: filing Piper Rudnick's January fee statement; review statement.	.60

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Invoice # 1360188

Page 2

02/25/03	N. Taylor	Review proforma (.6); Draft monthly fee submission (2.0); conferences with Mark Berkoff re: fee application (.2)	2.80
	Total Hours		7.60
	Total Fees		\$2,560.00

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	3.90	475.00	1,852.50
S. Christenholz	Associate	.40	325.00	130.00
N. Taylor	Paralegal	3.30	175.00	577.50
		=====		=====
TOTALS		7.60		2,560.00

Total Fees and Disbursements \$2,560.00

Total Matter Current Balance \$2,560.00

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

April 24, 2003
Invoice # 1370262

Matter Number: 306073-000027

Matter Name: Retention / Fee Matters (Piper Rudnick)

For Legal Services Rendered Through March 31, 2003

For National Steel Corporation

		<u>Hours</u>
03/04/03	S. Christenholz	Work on Supplemental 2014 Affidavit. .50
03/06/03	S. Christenholz	Edited 2014 Affidavit. .50
03/18/03	S. Christenholz	Office conferences with Mark A. Berkoff re: 2014 Affidavit. .30
03/18/03	M. Berkoff	Finalize, file and serve First Supplemental 2014 Affidavit including office conference with S. Christenholz and teleconference with A. Terras to ascertain facts. 1.30
03/21/03	N. Taylor	Begin to draft fee submission for February. .60
03/24/03	M. Berkoff	Office conferences with M. Naughton and N. Taylor re: Piper Rudnick's February fee statement. .20
03/24/03	M. Naughton	Work on, review and revise February pre-bill statement (1.50). 1.50
03/25/03	M. Berkoff	Review and edit February fee statement (.30); office conferences with N. Taylor re: same (.20). .50
03/25/03	M. Naughton	Work on Monthly Fee Statement for February (.40). .40

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National Steel Corporation
Invoice # 1370262

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03/25/03 N. Taylor	Review and revise proforma (.8); conferences with Mark Berkoff and Mark Naughton re: fee application (.2); draft fee applications and exhibits thereto (1.5).	2.50
03/26/03 N. Taylor	Assemble fee applications (.3); update chart of fee applications for Debtors' professionals (.2); e-mail to Mark Berkoff re: fee application (.2).	.70
Total Hours		9.00
Total Fees		\$2,892.50

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

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEEES</u>
M. Berkoff	Partner	2.00	475.00	950.00
M. Naughton	Partner	1.90	450.00	855.00
S. Christenholz	Associate	1.30	325.00	422.50
N. Taylor	Paralegal	3.80	175.00	665.00
		=====		=====
TOTALS		9.00		2,892.50

Total Fees and Disbursements \$2,892.50

Total Matter Current Balance \$2,892.50

Attachment 19

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

January 27, 2003
Invoice # 1341775

Matter Number: 306073-000028

Matter Name: Retention/Fee Matters/Objections
(Others)

For Legal Services Rendered Through December 31, 2002

For National Steel Corporation

			<u>Hours</u>
12/02/02	N. Taylor	Received and forwarded e-mail from D'Ancona re: fees (.2)	.20
12/03/02	N. Taylor	Call from Gardner Carton re: fees (.1); e-mail to R. Foley re: same (.1)	.20
12/04/02	N. Taylor	E-mails re: payments to counsel (.2)	.20
12/05/02	M. Berkoff	Telephone conference from Norm Gilkey re: professional retention issue.	.10
12/05/02	D. Gutfeld	Telephone conference with J. Vuono regarding payment of invoices (services for Del Ray) (.4); prepare correspondence to R. Werhnyak regarding same (.2); review OCP Order regarding payment limits (.3)	.90
12/06/02	N. Taylor	E-mail to/from professional re: interim fee application	.20
12/09/02	M. Naughton	Conference with D. Gutfeld re: ordinary course professional (.10).	.10

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National Steel Corporation
Invoice # 1341775

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12/09/02	N. Taylor	E-mails to/from Paul, Weiss and National re: fees and costs for September	.20
12/09/02	D. Gutfeld	Conference with Mark P. Naughton re: payment to Vuono & Gray (Del Ray invoices) (.3); voice mail for R. Werhnyak re: same (.1); telephone conference with J. Vuono re: same (.2).	.60
12/10/02	N. Taylor	Conference with Mark Berkoff re: fee applications of professionals (.2)	.20
12/11/02	N. Taylor	Reviewed case docket for objection deadlines to fee applications (.5); draft e-mail re: same (.2); brief conference with Mark Berkoff (.1); obtain copy of fee application per Mark Berkoff (.2)	1.00
12/11/02	D. Gutfeld	Telephone conference with R. Werhnyak re: OCP payments to Vuono and Gray (.2); prepare correspondence to V. Farah re: OCP Affidavit (.3).	.50
12/13/02	M. Naughton	Conference with D. Gutfeld re: ordinary course professional matters (.10); review e-mails relating to Houlihan Lokey's fees (.10); telephone conference with Paul McGuire (Ernst & Young) re: Second Interim Fee Application (.10); work on Interim Fee Application (2.00).	2.30
12/13/02	N. Taylor	E-mails to/from R. Foley re: fee submissions of Houlihan Lokey (.2); review case docket for objection to same application (.2); call from P. McGuire re: second interim application (.2);	.60

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National Steel Corporation
Invoice # 1341775

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12/16/02	M. Naughton	Review e-mail from D. Gutfeld re: ordinary course professional and respond to same (.20).	.20
12/16/02	N. Taylor	E-mails to/from professionals and client (.4); call from P. McGuire re: interim fee application (.3); draft e-mail re: fees of debtors professionals (.5);	1.20
12/16/02	D. Gutfeld	T/c w/ V. Farah re: status of OCP Affidavit (.3); review OCP Affidavit (.3); prepare Notice of Filing re: same (.3).	.90
12/17/02	N. Taylor	Conferences with D'Ancona re: interim fee application, service thereof and payment for October fees (.3); e-mail information to J. Kleinman (.2); conferences with K. Simon re: interim fee application, service list and Dewey Ballantine application (.2); e-mail and send information to K. Simon (.4); conference with docket department re: mistake on docket - document not imaged (.2); e-mails to/from client and to/from professionals re: payments to D'Ancona, McDermott and Gardner Carton (.5); draft and revise e-mail to professionals re: filing of second interim fee applications (.5); conference with Mark Berkoff re: same (.1); calls from professionals re: e-mail (.2); Revise e-mail re: October fees and expenses for Debtors' professionals (.2); check numbers for same e-mail (.3)	3.10
12/18/02	M. Naughton	Review e-mail from J. Moran re: Crowe Chizek retention and respond to same (.50).	.50

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National Steel Corporation
Invoice # 1341775

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12/18/02	M. Naughton	Review proposed Affidavit for Ordinary Course Professional (.10); review e-mail from N. Taylor re: Interim Fee Applications (.10); review proposed fee application of E&Y LLP, and telephone conference and e-mails with P. McGuire, D. Gutfeld re: same (1.20); review proposed supplemental statement for OCPs and conferences with D. Gutfeld re: same (.20).	1.60
12/18/02	N. Taylor	E-mails and calls from professionals re: interim and monthly submissions (.6); e-mail service list to professionals (.3); e-mails to National and professionals regarding requests for payment (.6); obtain and e-mail to R. Foley September and October Deloitte fee submissions (.5)	2.00
12/18/02	D. Gutfeld	Review E&Y LLP 2nd Interim Fee Application (.5); Review Engagement Letter dated April 10, 2002 re: scope of services (.3); revise E&Y LLP 2nd Interim Fee Application (2.0); t/c (x4) w/ P. McGuire re: revisions to Fee Application (1.5); conf. w/ M. Naughton re: scope of E&Y LLP engagement and Fee Application (.5); corr. w/ J. Moran re: Crowe Chizek engagement and payment as OCP (1.0); review OCP payment guidelines (.4); conf. w/ M. Naughton re: same (.3).	6.50
12/19/02	M. Naughton	Conferences with D. Gutfeld re: E&Y LLP, Crowe Chizek (.50); e-mail exchange with J. Moran re: Crowe, Chizek (.40);; review Crowe Chizek engagement letter and	1.50

National Steel Corporation
Invoice # 1341775

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investigation into alternative dispute provisions (.30); review proposed revisions to EY LLC interim fee application (.20); telephone conference with B. Wujtowicz re: interim fee application (.10).

12/19/02	D. Gutfeld	Revise draft(s) of E&Y LLP Fee Application (1.5); t/c w/ P. McGuire re: same (.8); t/c w/ E&Y LLP partners re: scope of engagement (1.0); conf. w/ M. Naughton re: same (.5); t/c w/ K. Milan (MB Valuation) re: outstanding invoices (.3); conf. w/ M. Naughton re: same (.2).	4.30
12/20/02	M. Berkoff	Teleconference from S. Towbin re: Akin Gump's fees (.10); review emails from Akin Gump re: same (.20); teleconference with B. Foley at National Steel re: same (.20); office conference with N. Taylor re: same (.20).	.70
12/20/02	M. Naughton	Attention to Second amended Statement of Professional Fees (.20); conference with N. Taylor re: Dewey Ballantine fee application (.10); telephone conferences with J. Moran re: Crowe Chizek work to handle responsibilities of deported employee, and conferences with D. Gutfeld re: same (.50).	.80
12/20/02	N. Taylor	E-mails to/from professionals and to/from National re: fees and wire transfers (.5); conference with Mark Berkoff re: same (.2); call to B. Foley re: same (.1); calls to/from L. Kieschnick re: wire	2.10

National Steel Corporation
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transfer for Akin Gump (.3); calls from J. Kleinman re: second interim fee application and wire transfer (.3); obtain copies of specific fee applications of professionals per R. Foley (.3) call to/from Naushon Vanderhoop re: second interim fee application (.2); e-mails to/from professionals re: second interim fee application (.2)

12/20/02	D. Gutfeld	T/c w/ E&Y LLP re: Debtors' Motion to Clarify Scope of Engagement and revisions to Fee Application (.8); conf. w/ M. Naughton re: same (.2); conf. w/ M. Naughton re: EYCF 2nd Interim Fee Application (.3); t/c w/ B. Wujtowicz re: EYCF Fee Application (.2).	1.50
12/23/02	M. Naughton	Conferences with D. Gutfeld re: MB Valuation (.10); telephone conference with B. Wujtowicz re: EYCF fee application (.10); conferences with D. Gutfeld, N. Taylor re: other professional's fees (.30).	.50
12/23/02	N. Taylor	Multiple conferences with professionals re: receipt and filing of fee applications (.7); prepare for filing and service of fee applications of Debtors' professionals (1.3); draft notice of filing for filing of second interim applications, reviewing each application for dollar amounts (.7)	2.70

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12/24/02	M. Naughton	Conference with D. Gutfeld, N. Taylor re: EYCF Application (.20); attention to Interim Fee Applications of other professionals (.30).	.50
12/24/02	N. Taylor	Review and revise notice of filing of fee applications (.8); coordinate filing and service of fee applications for Debtors' professionals (1.7); calls to/from K. Simon re: dollar amounts and filing of Skadden fee application (.2)	2.70
12/24/02	D. Gutfeld	T/C (x3) w/ B. Wujtowicz re: EYCF Interim Fee Application (.8); conf. w/ M. Naughton re: same (.2); conf. w/ N. Taylor re: revision to EYCF Cover Page (Fee Application) (.3); t/c w/ MB Valuation re: detail for current invoices (services and expenses) (.5).	1.80
12/26/02	D. Gutfeld	Begin preparing draft of Motion to Clarify Scope of E&Y LLP Engagement.	.80
12/27/02	D. Gutfeld	Conf. w/ M Naughton re: preparation of fee application (MB Valuation) (.2); vm for K. Milan and C. Johnson re: invoices/detail summaries (.1).	.30
12/30/02	M. Berkoff	Review fee applications of Bondholders' counsel.	1.10
12/30/02	N. Taylor	E-mails and calls to/from Lazard and EYCF re: notice and fee applications (.3); send copy of notice to Lazard (.1); e-mail cover sheet to EYCF (.2); E-mail re: November fees and expenses of	1.80

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D'Ancona & Pflaum (.3); e-mail to/from Mark Berkoff re: same (.1); review of case docket for fee applications (.5); brief conference with Mark Berkoff re: fees of professionals (.1); e-mail to client re: fee application of Akin Gump (.2)

12/30/02	D. Gutfeld	T/C w/ C. Johnson re: detailed invoices (.3); t/c w/ W. Choate re: services performed for Delray Connecting RR Co. (.3); vm for B. Foley re: same (.1); conf. w/ M. Naughton re: same (.1); review case law re: Motion to Enlarge Scope of Services of 327 Professional (.3); revise draft of Motion to Clarify Scope of E&Y LLP's Engagement (.5).	1.60
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12/31/02	N. Taylor	Call to/from R. Foley re: year-end payment of fees to professionals (.2); call to/from R. Werhnyak re: same (.2); e-mails to R. Foley, R. Werhnyak and S. Towbin re: same (.3); call to/from Akin Gump re: same (.2)	.90
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Total Hours 48.90

Total Fees \$11,053.50

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	1.90	395.00	750.50
M. Naughton	Partner	8.00	385.00	3,080.00
D. Gutfeld	Associate	19.70	205.00	4,038.50
N. Taylor	Paralegal	19.30	165.00	3,184.50
		=====		=====
TOTALS		48.90		11,053.50

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Total Fees and Disbursements	\$11,053.50
Total Matter Current Balance	<u>\$11,053.50</u>

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

February 25, 2003
Invoice # 1349947

Matter Number: 306073-000028

Matter Name: Retention/Fee Matters/Objections
(Others)

For Legal Services Rendered Through January 31, 2003

For National Steel Corporation

			<u>Hours</u>
01/02/03	M. Berkoff	Office conference with M. Naughton re: his teleconference with Committee counsel (.20). Also, teleconference from N. Taylor re: Reed Smith's September and October fees (.10). Also, continued review of second quarterly fee applications (.80).	1.10
01/02/03	D. Gutfeld	Prepare draft Motion to Clarify Scope of E&Y LLP Retention (1.2); corr. w/ M. Naughton re: same (.2); corr. w/ R. Foley re: method of payment of MB Valuation (Del Ray Connecting RR) (.3).	1.70
01/06/03	M. Naughton	Conference with D. Gutfeld, and review e-mail, re: EY LLP additional services (.20).	.20
01/06/03	N. Taylor	Email to and from Paul Weiss and Gardner Carton and emails to National regarding fees (.40); call to B. Foley (.10); call to and from M. Wrobelski regarding same (.20).	.70

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National Steel Corporation
Invoice # 1349947

Page 2

01/06/03	D. Gutfeld	Prepare/Revise Motion to Clarify Scope of E&Y LLP Engagement (2.0); Conf. w/ M. Naughton (x2) re: same (.5); t/c w/ P. McGuire re: same (.5); review E&Y LLP Engagement Letters and Retention Motion (.6).	3.60
01/07/03	M. Berkoff	Teleconference with A. Yearly re: his supplemental 2014 affidavit (.10); office conference with N. Taylor re: same (.10).	.20
01/08/03	N. Taylor	Email from Milbank Tweed and to National regarding fees (.30).	.30
01/09/03	M. Naughton	Conferences with D. Gutfeld re: Motion to Clarify Scope of Retention of EY LLP and work on same (.50).	.50
01/09/03	D. Gutfeld	Finalize/File Motion to Clarify Scope of Engagement of E&Y LLP (1.8); conf. w/ M. Naughton re: same (.4); corr. w/ P. McGuire and J. Pease re: same (.2); t/c w/ P. McGuire re: information for additional audit services (.4).	2.80
01/13/03	M. Berkoff	Coordinate filing and service of A. Yearley 2014 Affidavit including office conference with N. Taylor (.20); review emails re: professionals' fees (.20).	.40
01/13/03	N. Taylor	Email regarding November fees for Houlihan Lokey.	.20
01/14/03	N. Taylor	Revise chart of fees (.50); review fee applications and case docket (1.30).	1.80

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Invoice # 1349947

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01/14/03	D. Gutfeld	Corr. w/ P. McGuire re: Motion to Clarify Scope of Engagement (.3); t/c w/ P. McGuire re: additional information re: necessity for "additional audit services" (.2).	.50
01/15/03	N. Taylor	Revise chart of fee applications (.40); review fee applications for same information (.70).	1.10
01/16/03	N. Taylor	E-mails to/from Reed Smith and National re: fees (.2); revise chart of fee applications for hearing (.3)	.50
01/16/03	D. Gutfeld	Corr. w/ P. McGuire re: description of additional audit services (.3); corr. w/ M. Naughton re: same (.2); conf. w/ M. Naughton re: information for omnibus hearing (.2).	.70
01/17/03	N. Taylor	E-mail from FTI Consulting re: fees and to National re: same (.2); e-mail to FTI re: procedures (.1)	.30
01/21/03	M. Naughton	Draft fax memos to A. Yearly (Lazard), D. Zinn (Williams & Connolly) re: fee applications (.30); telephone conference with R. Wujtowicz (EYCF) re: fee application (.10); conference with D. Gutfeld re: Babst Calland fee application (.10).	.50
01/21/03	N. Taylor	E-mails to/from Deloitte and Kaye Scholer and to National regarding fees (.3); call to/from P. McGuire re: December fee submission (.2)	.50

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National Steel Corporation
Invoice # 1349947

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01/22/03	N. Taylor	Calls to/from B. Coneby re: Babst Calland Order (.2); calls to/from N. Vanderhoop re: supplemental application (.2); obtain copy of supplemental application from bankruptcy court web site and send to N. Vanderhoop (.3); call to/from EYCF re: December submission (.2); review Court web site for fee applications (.3); e-mail from Reed Smith and to National re: fees (.2)	1.40
01/23/03	N. Taylor	Revise notice of filing of monthly fee submissions to include dollar amounts for EYCF, Dewey and Williams & Connolly (.3)	.30
01/23/03	D. Gutfeld	T/c w/ B. Coneby re: revised fee schedule (.2); conf. w/ M. Naughton and M. Berkoff re: same (.3); t/c w/ P. McGuire re: entry of Order Clarifying Scope of Employment (.2); prepare corr. to N. Taylor re: same (.1).	.80
01/24/03	N. Taylor	Receipt of Babst Calland fee application (.1); e-mail from Lazard re: December fee submission (.1); Call to/from Paul McGuire re: December monthly fee submission (.2);	.40
01/24/03	D. Gutfeld	Review corr. from M. Chestovich re: retention of John McCreary as OCP (labor consultant) (.3); prepare corr. to M. Chestovich and J. McCreary re: same (.2); review corr. from J. McCreary re: same (.2).	.70

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Invoice # 1349947

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01/27/03	M. Naughton	Review, respond to e-mails related to retention of J. McCreary for union negotiations (.10); and conferences with D. Gutfeld re: same (.10) and telephone conference with M. Chestovich re: same (.10).	.30
01/27/03	N. Taylor	Revise notice of filing (.4); coordinate the filing and service of fee applications (.8); calls and e-mails to/from K. Simon re: Skadden monthly submission (.3); e-mail from MWE and to National re: request for fees (.2); e-mail to/from National re: fees (.2); brief conference with Mark Naughton re: fees (.1);	2.00
01/28/03	N. Taylor	Call from K. Simon re: fee order (.1); obtain copy of order from case docket and e-mail (.3)	.40
01/29/03	M. Naughton	Telephone conference with M. Chestovich, D. Gutfeld re: John McCreary (.30).	.30
01/29/03	N. Taylor	E-mails to/from D'Ancona and National re: December fees (.3); Review docket and fee applications for charts listing fee applications (.7); revise chart of fee applications of Debtors' professionals (2.1)	3.10
01/29/03	D. Gutfeld	Conf. call with M. Chestovich and M. Naughton re: retention of John McCreary as labor consultant (.3); review OCP order (.1).	.40
01/30/03	M. Naughton	Review supplement to OCP list for John McCreary and conference with D. Gutfeld re: same (.20).	.20

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Invoice # 1349947

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01/30/03	N. Taylor	Review fee applications and case docket (1.1); draft and revise charts of professionals fee applications (4.0);	5.10
01/30/03	D. Gutfeld	Corr. w/ M. Chestovich re: information for supplement to OCP list (.4); prepare Eighth Supplement to OCP list (.4); corr. w/ N. Taylor re: service of Supplement (.1); conf./corr. w/ M. Naughton re: Supplement to OCP List (.3); prepare corr. to J. McCreary re: enclosure of OCP Order, OCP Affidavit (form) and Supplement to OCP list (.3); e-mail corr. w/ J. McCreary re: OCP Affidavit (.3).	1.80
01/31/03	M. Naughton	Review correspondence, e-correspondence from D. Gutfeld to J. McCreary (.10).	.10
01/31/03	N. Taylor	Call to/from Akin Gump re: fees	.20
01/31/03	D. Gutfeld	Convert OCP Affidavit (to MS Word) for J. McCreary (.2); corr. w/ J. McCreary re: contents of Affidavit (.4); prepare/revise OCP Affidavit (.3); review corr. from M. Naughton re: same (.1)	1.00
Total Hours			36.10
Total Fees			\$8,595.00

TIMEKEEPER SUMMARY

TIMEKEEPER	TITLE	HOURS	RATE	FEEES
M. Berkoff	Partner	1.70	475.00	807.50
M. Naughton	Partner	2.10	450.00	945.00
D. Gutfeld	Associate	14.00	260.00	3,640.00

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National Steel Corporation
Invoice # 1349947

Page 7

N. Taylor	Paralegal	18.30	175.00	3,202.50
		=====		=====
TOTALS		36.10		8,595.00

Total Fees and Disbursements \$8,595.00

Total Matter Current Balance \$8,595.00

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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

March 25, 2003
Invoice # 1360189

Matter Number: 306073-000028

Matter Name: Retention/Fee Matters/Objections
(Others)

For Legal Services Rendered Through February 28, 2003

For National Steel Corporation

			<u>Hours</u>
02/03/03	M. Berkoff	Review fee statements filed by Kelley, Drye and Gardner, Carton.	.40
02/03/03	M. Naughton	Review draft Order Relating to Milbank Tweed Fees and e-mail exchange with paralegal re: same (.20).	.20
02/03/03	D. Gutfeld	Review Amended Order of Milbank Tweed regarding First Interim Fee Application (.3); conference with M. Naughton regarding same (.1)	.40
02/05/03	M. Naughton	Revise proposed affidavit for John McCreary (.20).	.20
02/05/03	D. Gutfeld	Correspondence with J. McCreary regarding OCP Affidavit (.3); Revise OCP Affidavit of J. McCreary (.6); prepare correspondence to M. Naughton, M. Chestovich and J. McCreary regarding same (.2)	1.10
02/06/03	N. Taylor	E-mail from Paul Weiss and e-mail to National re: fees and expenses (.3)	.30
02/06/03	D. Gutfeld	Conference with M. Naughton regarding McCreary Affidavit.	.20

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Invoice # 1360189

Page 2

02/07/03	D. Gutfeld	Revise OCP Affidavit of J. McCreary (.2); review comments from M. Naughton regarding same. (.3)	.50
02/09/03	M. Naughton	Review Affidavit of J. McCreary as Labor Consultant, and conference with D. Gutfeld re: same (.20).	.20
02/09/03	D. Gutfeld	Revise Affidavit of J. McCreary (.4); conference with M. Naughton regarding same (.1); prepare correspondence to J. McCreary regarding same (.2).	.70
02/10/03	D. Gutfeld	Correspondence with M. Naughton regarding unpaid invoices for MB Valuation (.3); review correspondence from M. Berkoff regarding same (.1); review fax correspondence from C. Johnson regarding unpaid invoices (.1); correspondence with M. Chestovich regarding OCP Procedures (.2); correspondence with J. McCreary regarding OCP Affidavit (.1)	.80
02/13/03	D. Gutfeld	Review executed Affidavit of J. McCreary (.2); conference with N. Taylor regarding filing/service (.2); prepare correspondence to J. McCreary regarding receipt of Affidavit (.1)	.50
02/14/03	N. Taylor	Calls to/from K. Simon re: fees and expenses (.2); e-mail to National re: same (.2); e-mail from McDermott Will & Emery and to National re: fees and expenses (.3); update charts of fee applications (.6)	1.30

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National Steel Corporation
Invoice # 1360189

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02/18/03	N. Taylor	E-mail to/from FTI and Gardner Carton re: fees and expenses (.2); draft e-mail re: fees and expenses for Debtor's professionals (.7); conference with Mark Berkoff re: calculations of fees (.2); perform same calculations (.7)	1.80
02/18/03	D. Gutfeld	Review corr. from C. Guthrie and J. Moran re: list of counsel for National Steel (.2); Update OCP chart (.5); prepare corr. to C. Guthrie re: OCP and 327(e) counsel (.2).	.90
02/19/03	N. Taylor	Review docket for possible objections to fee submissions (.3); forward e-mails to National re: payment of fees and expenses (.3); review and send e-mail re: fees and expenses of Debtors' professionals (.5); draft chart averaging fees and expenses (1.2).	2.30
02/20/03	N. Taylor	E-mails to/from M. Wroblewski re: FTI and Gardner fee applications (.3); obtain copies of same applications (.3); draft letter to R. Foley enclosing copy of McDermott Will & Emery Order (.3).	.90
02/21/03	N. Taylor	Coordinate filing of Lazard supplement (.3); call to N. Vanderhoop re: service (.2); draft enclosure letter to clerk re: same (.3); forward e-mail to national re: Deloitte's fees and expenses (.2).	1.00
02/24/03	M. Berkoff	Exchange emails with N. Gilkey at Babst Calland re: his discussions with U.S. Trustee re: pre-petition retainer.	.20

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02/24/03	N. Taylor	Revise notice of filing of fee applications pursuant to fee applications received (.3); coordinate photocopy of same (.1); e-mail from Kaye Scholer and to National re: fees (.2); review e-mail from R. Foley re: fees (.2)	.80
02/24/03	D. Gutfeld	Corr. w/ M. Naughton and J. McCreary re: Weil Gotschall disclosure.	.20
02/24/03	D. Gutfeld	Review Invoices and supporting documentation from MB Valuation Services (1.0); prepare draft of Fee Application (.5).	1.50
02/25/03	N. Taylor	Revise notice (.3); coordinate filing and service of fee applications (.5); conferences with P. McGuire and K. Simon re: fee applications (.2).	1.00
02/26/03	N. Taylor	E-mails to/from professionals and National re: fees and expenses (.4); call to N. Vanderhoop re: order for supplemental application (.2); obtain form order re: same (.2); return call to S. Pistorius re: order (.1)	.90
02/27/03	M. Berkoff	Review January fee statements filed by Gardner Carton, Kaye Scholer, Deloitte & McDermott.	.50
02/27/03	N. Taylor	Call from K. Simon re: Skadden fee statement (.1); review Skadden fee statement (.2); draft e-mail to National re: same (.2); Conference with N. Vanderhoop re: Order for supplement (.2); review order (.1); e-mail from Akin Gump re: December statement and e-mail to National re: payment of same (.2); e-mails to/from M. Wroblewski re:	1.30

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		payments to OCP professionals (.2) brief Conference with Mark Berkoff re: same (.1).	
02/28/03	N. Taylor	Coordinate delivery of Lazard order (.2); call to clerk re: same (.1)	.30
02/28/03	D. Gutfeld	Prepare/revise Fee Application of MB Valuation Services (1.0).	1.00
	Total Hours		21.40
	Total Fees		\$4,903.00

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

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEEES</u>
M. Berkoff	Partner	1.10	475.00	522.50
M. Naughton	Partner	.60	450.00	270.00
D. Gutfeld	Associate	7.80	260.00	2,028.00
N. Taylor	Paralegal	11.90	175.00	2,082.50
		=====		=====
TOTALS		21.40		4,903.00

Total Fees and Disbursements \$4,903.00

Total Matter Current Balance \$4,903.00

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

April 24, 2003
Invoice # 1370263

Matter Number: 306073-000028

Matter Name: Retention/Fee Matters/Objections
(Others)

For Legal Services Rendered Through March 31, 2003

For National Steel Corporation

		<u>Hours</u>
03/04/03 N. Taylor	Draft letter enclosing Lazard fee order (.30); send copies via email to R. Foley and N. Vanderhoop (.10).	.40
03/05/03 D. Gutfeld	Prepare updated OCP list for 120-day payment report.	.30
03/06/03 N. Taylor	Review emails from National regarding payment of fees (.20); draft emails to professionals regarding procedures for fee requests (.40); emails from professionals and to National regarding fees (.40); obtain fee application and send to M. Wroblewski (.30).	1.30
03/07/03 N. Taylor	Conference with Mark Berkoff re: e-mail to professionals (.1); send same e-mail (.1); e-mails from professionals and to National re: payment of fees and expenses (.3); draft letter to R. Foley enclosing Committee Order (.3).	.80
03/11/03 M. Berkoff	Review emails from various professionals seeking payment of fees (.30); review new fee statements (.40).	.70

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National Steel Corporation
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03/11/03 M. Naughton	Review e-mail from, conference with, D. Gutfeld re: OCPs (.10).	.10
03/11/03 D. Gutfeld	Corr. w/ M. Wroblewski re: payments to OCPs (11/7/02-3/6/03) (.2); review detailed payment information (by vendor) (.8); corr. w/ M. Naughton re: same (.2); review OCP order re: filing requirements (.1); conf. w/ N. Taylor re: same (.1).	1.40
03/12/03 N. Taylor	E-mail from professional and to National re: payment of costs and expenses.	.20
03/12/03 D. Gutfeld	Review OCP payment information (3/6/02 - 3/6/03) (.5).	.50
03/12/03 D. Gutfeld	Corr. w/ M. Chestovich and J. McCreary re: approval of OCP retention (.2); corr. w/ N: Taylor re: same (.1).	.30
03/18/03 M. Naughton	Conference with D. Gutfeld re: Ernst & Young retention (.10).	.10
03/18/03 N. Taylor	Draft e-mail to Debtor re: fees of Debtors' professionals (.7); emails from Kelley Drye and to National (.3); call from J. Wertzberger re: fees (.2).	1.20
03/19/03 N. Taylor	E-mails from professionals and to National re: fees (.3)	.30
03/21/03 N. Taylor	Revise notice of filing for February fee submissions, include dollar amounts for E&Y (.3)	.30
03/21/03 D. Gutfeld	Conf. w/ M. Berkoff re: scope of E&Y LLP retention (.10); review E&Y LLP engagement letters (.30).	.40

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Invoice # 1370263

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03/24/03 N. Taylor	Receipt of several fee applications, coordinate photocopy of same (.2); edit notice to include fee applications (.3); update chart of fee applications (.2); e-mails from professionals and to National re: payment of fees and costs (.4).	1.10
03/25/03 M. Berkoff	Review emails and fee statements received from various professionals.	.50
03/25/03 N. Taylor	E-mails from professionals and to National re: fees (.5); call to Skadden re: status of fee application (.1); edit notice for filing of fee applications to include several professionals (.3); coordinate filing and service of fee applications (.7); Conference with Mark Berkoff re: fee applications (.1); review applications re: same (.2).	1.90
03/26/03 M. Naughton	Confer with D. Gutfeld regarding OCP filings (.10).	.10
03/26/03 N. Taylor	E-mail to/from professionals and National re: payments.	.50
03/26/03 D. Gutfeld	Conf. w/ M. Berkoff re: Porter Rogers (OCP Payment) (.2); conf. w/ M. Naughton re: same (.2); review payment information (.2); prepare memo corr. re: same (.3).	.90
03/27/03 N. Taylor	E-mail from professional and to National regarding request for payment of fees and costs.	.20
03/28/03 N. Taylor	E-mail from professional and to National requesting payment of fees and costs.	.20

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03/29/03 N. Taylor	E-mail from professional and to National regarding payment of fees and costs.	.20
03/31/03 M. Naughton	Brief review of Monthly Fee Applications for Committee Counsel, Consultants, Akin Gump, Kaye Scholer (.30).	.30
Total Hours		14.20
Total Fees		\$3,333.00

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

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEEES</u>
M. Berkoff	Partner	1.20	475.00	570.00
M. Naughton	Partner	.60	450.00	270.00
D. Gutfeld	Associate	3.80	260.00	988.00
N. Taylor	Paralegal	8.60	175.00	1,505.00
		=====		=====
TOTALS		14.20		3,333.00

Total Fees and Disbursements \$3,333.00

Total Matter Current Balance \$3,333.00

Attachment 20

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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

January 27, 2003
Invoice # 1341776

Matter Number: 306073-000029

Matter Name: Secured Claims

For Legal Services Rendered Through December 31, 2002

For National Steel Corporation

			<u>Hours</u>
12/02/02	M. Fenton	E-mail to J. Moran regarding contact at company involved in lien search and forward list of locations to him (.10); confer with attorney Carlson for Comerica regarding status of final stipulation for adequate protection (.10).	.20
12/03/02	M. Fenton	Confer with M. Naughton regarding Ziegler issues and GECC issues and strategize regarding resolving adequate protection (.50); review GECC and Heller contracts and pleadings to prepare for adequate protection negotiations (1.80); review appraisals from MB Valuations on GECC and Heller equipment (.70); attention to stipulated loss values and formulas in GECC and Heller contracts to ascertain their valuation analysis (1.00); memo to M. Berkoff and Naughton regarding issues with GECC and Heller (.40).	4.40
12/03/02	M. Naughton	Review e-mail from M. Fenton as to GECC Motions for Adequate Protection (.10).	.10

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12/04/02	M. Fenton	Confer with J. Moran regarding reasons for lien search (.20); confirmation from Moran allowing for search and forward to M. Berkoff but raising payment issue (.20); conference call with Berkoff and Moran discussing how search should be paid (.20); conference with M. Naughton and W. McDonough discussing GECC and Heller issues on adequate protection (.40); conference call with Berkoff regarding same and whether to make payment in December or negotiate new deal (.20); attention to coordinating lien and tract searches and discuss expenses and timing with paralegals (.50).	1.70
12/04/02	M. Berkoff	Review and edit Comerica stipulation.	.30
12/04/02	N. Taylor	Conferences with Marc Fenton and review of e-mails re: ucc searches and possible real estate searches	.30
12/04/02	L. Moran	Telephone conferences with CT Corporation and CSC Corporation regarding lien search cost estimate bids (.20); Conference with M. Berkoff and M. Fenton regarding lien searches (.20).	.40
12/05/02	M. Fenton	Meet with Linda Moran to discuss lien search and revised agreement with Lexis and new pricing structure (.30); e-mail memo to Moran regarding same and issue with tract search (.10); meet with N. Taylor regarding real property of debtor and need for PIN numbers for tract search (.20); review real estate lists (.20).	.80

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12/05/02	N. Taylor	Conferences with Marc Fenton re: real property schedules (.1); obtain Schedule A's for all cases (.7); conference with Marc Fenton comparing Schedule A to chart of properties (.2)	1.00
12/05/02	L. Moran	Telephone conferences with LexisNexis Document Solutions and CT Corporation regarding lien search bids (.20); Conference with M. Berkoff regarding lien searches (.20); Order lien searches from LexisNexis Document Solutions (.20).	.60
12/06/02	M. Fenton	Review Moran memo regarding tract search and draft request to S. Creveling for property ID numbers (.20); revise Comerica stipulation per M. Berkoff comments (.60); discuss same with Berkoff (.20).	1.00
12/06/02	M. Berkoff	Review and edit Comerica adequate protection stipulation (1.40); discuss same with M. Fenton (.30). Also, work on issues raised in GECC's motion (.70).	2.40
12/06/02	L. Moran	Telephone conference with LexisNexis Document Solutions regarding lien searches.	.20
12/09/02	M. Fenton	Final revisions to Comerica adequate protection stipulation per M. Berkoff comments (.30); memo and e-mail same to K. Carlson and C. Springer requesting revisions (.20); memo to attorney Burgess for GECC regarding adequate protection and need for appraisals (.20).	.70

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12/09/02	M. Naughton	Review e-mail from M. Fenton to GECC's counsel re: interim stipulation, ultimate resolution (.10).	.10
12/09/02	N. Taylor	Compared Schedule A's of Schedules in Bankruptcy to list of properties per Marc Fenton	.20
12/09/02	L. Moran	Conference with LexisNexis Document Solutions regarding lien searches.	.20
12/10/02	M. Fenton	Confer with L. Moran regarding new pricing issue raised by Wayne County involving lien search (.20); discuss issue with M. Berkoff (.10); confer with Berkoff regarding issues raised by GECC stipulation and if right to object is continued in new stipulation (.10); memo to T. Burgess for GECC regarding drafting new stipulation and preserving all rights (.20).	.60
12/10/02	M. Berkoff	Office conference with M. Fenton re: Comerica and GECC (.20); work on GECC issues (.60).	.80
12/10/02	L. Moran	Telephone conference with M. Fenton, Esq. regarding lien search photocopy costs (.10); Telephone conference with LexisNexis Document Solutions regarding same (.10); Prepare Lien Search Summary (.40).	.60
12/11/02	L. Moran	Communication with LexisNexis Document Solutions regarding lien searches; Review lien searches.	.40

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12/12/02	M. Fenton	Initial review of Comerica revisions to final stipulation (.20); forward same to attorney Springer (.10).	.30
12/12/02	M. Berkoff	Review and edit proposed adequate protection stipulation red-lined by Comerica's counsel (.30); office conference with M. Fenton re: GECC (.10); teleconference with R. Werhnyak re: GECC (.10); review appraisals (.40).	.90
12/12/02	M. Naughton	Review appraisal of "B" Coke Battery (.10); telephone conference with D. Fischer, C. McManus re: Bank of New York Motion for Adequate Protection (.20); conferences with J. Moran, S. Thomas, C. McManus re: Bank of New York (.20).	.50
12/13/02	M. Fenton	Memo to client regarding payment to GECC and Heller (.10); confer with M. Berkoff regarding same and acknowledge payment (.10); review and revise stipulation with GECC (.70); confer with attorney Carlson regarding Comerica stipulation (.20); confer with Berkoff regarding same (.30); review Carlson comments to stipulation (.30).	1.70
12/13/02	M. Berkoff	Confirm adequate protection payment to GECC/Heller (.10); office conference with M. Fenton to go over Comerica's comments to adequate protection stipulation (.30).	.40

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12/16/02	M. Fenton	Confer with attorney Carlson for Comerica to review changes to stipulation (.60); discuss issues raised by Carlson with M. Berkoff (.20); conference call with with Carlson and Berkoff to further negotiate stipulation (1.10); memo to Burgess regarding GECC stipulation and receipt of same for execution (.10).	2.00
12/16/02	M. Berkoff	Office conference with M. Fenton to discuss open issues in connection with Comerica stipulation (.20); conference call with M. Fenton and K. Carlson to negotiate final terms (1.10); prepare for court (.10).	1.40
12/16/02	M. Naughton	Telephone conference with M. Yukevich (local counsel) re: Bank of New York Motion; claim under leveraged lease (.30); telephone conference with D. Frisone (State Street Bank) re: same (.20); telephone conference with counsel for equity participant in Coke Oven Battery Lease at Granite City (.20); telephone conferences with counsel for Bank of New York (.30).	1.00
12/17/02	M. Fenton	Confer with S. Thomas regarding issues with GECC stipulation and depreciation of equipment (.20); redraft and revise Comerica stipulation per comments from Berkoff and attorney Carlson (.70).	.90
12/17/02	M. Naughton	E-mail to M. Chestovich, J. Moran, M. Yukevich, C. McManus re: Bank of New York matter (.20); brief conference with C. McManus re: same (.10).	.30

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Invoice # 1341776

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12/18/02	M. Naughton	Review, respond to e-mail chain relating to Bank of New York adequate protection (.10).	.10
12/20/02	T. Paxton	Outline requirements for MI CLA re: mechanics' liens (.9). Prepare memo to file which describes CLA and case rulings (3.8).	4.70
12/23/02	M. Fenton	Review Comerica stipulation to make certain revisions from all parties were made (.50); e-mail revised document to attorney Carlson and ask for final comments (.10); memo from Carlson regarding revised document and need for client approval (.10).	.70
12/26/02	M. Fenton	Attention to lien searches and tract searches (.70).	.70
12/26/02	M. Naughton	Attention to bank of New York (BONY) Motion for Adequate Protection, including telephone conference with counsel for GECC, reviewing proposed Order from BONY counsel, reviewing numerous e-mails, etc. (1.00).	1.00
12/27/02	M. Naughton	Telephone conference with D. Fischer re: Bank of New York Motion (.10); review e-mail from counsel for GECC and revised stipulation for Bank of New York Motion, and forward same to clients (.50); memos to Committee counsel re: same (.20).	.80
12/30/02	M. Fenton	Review latest revisions to Comerica stipulation from attorney Carlson and respond to same (.20); memo to parties with stipulation seeking comments (.20).	.40

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12/30/02	M. Berkoff	Office conference with M. Fenton re: Comerica (.10); review revised stipulation (.30).	.40
12/30/02	M. Naughton	Attention to Bank of New York Motion for Relief from Automatic Stay/for Adequate Protection, including reviewing e-mails from GECC counsel and BONY counsel, and telephone conferences with BONY counsel re: same (.80).	.80
12/31/02	M. Fenton	Confer with S. Thomas regarding issue raised regarding valuation of Comerica equipment and payment structure (.10); leave message regarding valuation issue with attorney Carlson and M. Berkoff (.10); review notes regarding settlement terms (.10).	.30
12/31/02	M. Berkoff	Review redlines of Comerica stipulation.	.40
Total Hours			36.70
Total Fees			\$12,238.00

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	7.00	395.00	2,765.00
M. Naughton	Partner	4.70	385.00	1,809.50
M. Fenton	Of Counsel	16.40	365.00	5,986.00
T. Paxton	Associate	4.70	220.00	1,034.00
L. Moran	Paralegal	2.40	165.00	396.00
N. Taylor	Paralegal	1.50	165.00	247.50
		=====		=====
TOTALS		36.70		12,238.00

Total Fees and Disbursements \$12,238.00

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

February 25, 2003
Invoice # 1349948

Matter Number: 306073-000029

Matter Name: Secured Claims

For Legal Services Rendered Through January 31, 2003

For National Steel Corporation

			<u>Hours</u>
01/02/03	M. Fenton	Confer with M. Berkoff regarding status of Comerica stipulation and lack of response from parties (.20); confer with attorney Carlson for Comerica regarding need for amortization schedule (.10); review amortization schedule (.20); memo to M. Berkoff regarding issues raised with amortization schedule (.20); call to Carlson to discuss issues and request revised document (.20); confer with M. Berkoff regarding Comerica demand for new interest component to stipulation (.10); conference call with Carlson and Berkoff regarding interest issue (.30); conference call with Carlson, Berkoff and Judge Squire's chambers advising stipulation will not be filed on 1/3/03 (.20).	1.50
01/02/03	M. Berkoff	Office conference with M. Fenton re: Comerica's spreadsheet and changed business terms (.10); review spreadsheet (.10); conference call with M. Fenton and K. Carlson (.20); report to Judge's clerk Susan P. (.00). Also, office conference with M. Fenton re: GECC (.10).	.50

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01/02/03	M. Naughton	Review Ziegler Stipulation re: terminating interim stipulation and conferences with M. Fenton re: Ziegler matters (.20).	.20
01/03/03	W. Choslovsky	Review and edit draft memorandum on mechanics lien requirements under Michigan law; discuss same with Tirrell Paxton.	.80
01/03/03	M. Fenton	Review language for default interest schedule (.20); attention to GECC and Heller documents, appraisals from M.B. Valuations in order to renegotiate adequate protection (3.70); confer with Carlson regarding Comerica schedule and tendering stipulation to chambers (.10).	4.00
01/03/03	M. Berkoff	Office conference with M. Fenton re: new amortization schedule for Comerica (.10); review emails re: Comerica (.30).	.40
01/06/03	M. Fenton	Attention to GECC and Heller stipulation and outline argument to reduce adequate protection, review appraisals and GECC and Heller contracts to determine if true lease or financing agreements (5.50); review memo regarding Ziegler agreement (.20); confer with Mark Naughton regarding strategy for Ziegler adequate protection (.30); meet with T. Paxton regarding drafting adequate protection agreement regarding Ziegler (.20); confer with M. Berkoff regarding GECC adequate protection and Ziegler issues (.30).	6.50

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01/06/03	T. Paxton	Review motions re: Ziegler's requests to lift stay (.6). Review treatise material on Rev. UCC Art. 9-203 re: stipulation with Ziegler (.8).	1.40
01/06/03	M. Berkoff	Office conference with M. Fenton re: GECC/Heller (.10) and Comerica stipulation (.20). Also, teleconference with B. McDonough re: GECC and Comerica (.20); review proposed final Comerica stipulation (.60).	1.10
01/06/03	M. Naughton	Draft memorandum relating to exercise of option to terminate Ziegler adequate protection stipulation, factual investigation and analysis re: same, and conferences with M. Fenton re: same and Ziegler motion generally (.80).	.80
01/07/03	M. Fenton	Further attention to adequate protection to GECC and Heller and revisions to payment chart (.70); memo to S. Thomas seeking comment (.20); confer with C. Springer regarding Comerica stipulation and her issues (.20); confer with Carlson regarding Committee comments (.20); revise Comerica stipulation (.60); memo to parties with stipulation (.20); confer with M. Berkoff regarding new revisions and issues with Comerica stipulation (.50); conference call with M. Berkoff and Carlson regarding new issues and resolutions to same (.60); conference call with Berkoff and C. Springer regarding revisions (.20); revise document (.50);	4.10

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		forward document to parties for signature (.20).	
01/07/03	T. Paxton	Research re: adequate protection (2.8).	2.80
01/07/03	M. Berkoff	Final review of Comerica stipulation (.40); teleconference with C. Springer re: same (.10); conference call with Springer and K. Carlson to discuss/negotiate Committee's concerns (.30); office conferences with M. Fenton re: same (.40); conference call with Fenton and K. Carlson to discuss final edits (.50); report back to C. Springer (.10).	1.80
01/07/03	M. Naughton	Conference with B. McDonough re: Ziegler adequate protection and e-mail M. Fenton re: same (.10).	.10
01/08/03	M. Fenton	Confer with M. Berkoff regarding status of finalizing Comerica stipulation and whether signatures received (.10); draft letter to Judge Squires with stipulation (.20); conference call with M. Berkoff and A. Terras regarding GECC stipulation and valuation (.30); e-mails to T. Burgess regarding same and meeting to finalize stipulations (.30); continued research regarding adequate protection to prepare for negotiations with GECC (1.20).	2.10
01/08/03	T. Paxton	Review UCC treatise for application of 9-203 and 9-324 re: stipulation order with Ziegler (2.4). Case law research for authenticated security agreement (1.0) and when does delivery constitute possession (1.8).	4.20

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Invoice # 1349948

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01/08/03	M. Berkoff	Conference call with A. Terras and M. Fenton re: GECC (.30); exchange emails with GECC's counsel (.20); review spreadsheet prepared by M. Fenton (.30).	.80
01/09/03	M. Fenton	Finalize adequate protection research and draft talking points memo to M. Berkoff to negotiate new adequate protection stipulation with GECC (1.80); confer with S. Thomas regarding adequate protection chart and his comments thereto (.20); conference call with Thomas and W. McDonough for further suggestions for chart (.20); revise and recalculate chart per suggestions (.50); memo to attorney Burgess for GECC forwarding chart (.20); confer with attorney Carlson regarding status of approval of Comerica stipulation (.10); forward executed Comerica stipulation to Carlson (.10).	3.10
01/09/03	T. Paxton	Review Delaware case law for court rulings (.5); review Illinois court rulings (.5) and Minnesota court rulings (.5) re: possession of collateral under revised UCC Article 9.	1.50
01/10/03	Scott Onak	Legal research re: Minnesota and Delaware statutes located and copied for T. Paxton.	.80
01/10/03	K. Philippe	Cases for T. Paxton	.10
01/10/03	M. Fenton	Review memo, chart and documents to prepare for adequate protection negotiations with GECC (.80); conference call with M. Berkoff and A. Terras and T. Burgess to negotiate adequate protection	1.40

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(.40); confer with W. McDonough regarding results of negotiations (.20).

01/10/03	M. Berkoff	Prepare for GECC conference call including review of M. Fenton memo (.40); participate on call with A. Terras, T. Burgess, and M. Fenton (.50). Also, report to B. McDonough (.20).	1.10
01/12/03	M. Berkoff	Organize Comerica file (.20); relay Comerica instructions to M. Fenton (.10); prepare for possible hearing on GECC motion (.70).	1.00
01/13/03	M. Fenton	Draft letter to W. McDonough with Comerica stipulation and payment instructions (.20); review voicemail and memo from attorney Burgess regarding GECC stipulation and terms (.30); discuss same with M. Berkoff (.20); discuss terms with W. McDonough (.20); conference call with M. Berkoff and C. Springer regarding same (.30); call to Burgess regarding further terms to agreement (.20); message to McDonough regarding payment and confirmation from him regarding same (.20); forward GECC analysis to Springer (.10).	1.70
01/13/03	T. Paxton	Finalize case law and treatise research re: Ziegler's claim to modify the stay.	2.30
01/13/03	M. Berkoff	Office conferences with M. Fenton re: deal with GECC/Heller (.30); conference call with M. Fenton and C. Springer re: same (.30); report to K. Sobecki (.10); follow-up office conference with M. Fenton re: same (.10).	.80

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01/13/03	L. Moran	Prepare Lien Search Summary.	2.90
01/14/03	M. Fenton	Confer with S. Thomas regarding payments to be made to GECC and Heller and timing of same in future (.20); confer with C. Springer regarding adequate protection to GECC and whether agreements are leases or financing devises (.20).	.40
01/14/03	M. Berkoff	Office conference with M. Fenton re: his discussions with Committee counsel, C. Springer, re: GECC/Heller adequate protection deal (.20). Also, consideration of provisions to include in stipulation (.60).	.80
01/14/03	L. Moran	Further preparation of Lien Search Summary.	4.40
01/15/03	L. Moran	Review lien searches.	1.70
01/16/03	M. Fenton	Initial draft of new stipulation for adequate protection with GECC and Heller (2.20).	2.20
01/16/03	L. Moran	Review lien searches.	2.60
01/17/03	M. Fenton	Attention to GECC/Heller adequate protection stipulation (.80); forward same to all parties with memo regarding same (.20).	1.00
01/20/03	M. Fenton	Confer with attorney Springer regarding GECC adequate protection stipulation (.20); memo to M. Berkoff regarding same and lack of response from other parties (.10).	.30

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01/21/03	M. Fenton	Review revisions to GECC stipulation from attorney Burgess (.20); confer with M. Berkoff regarding same and review his comments (.30).	.50
01/21/03	M. Berkoff	Review and edit draft GECC stipulation (.40); office conference with M. Fenton to relay my comments (.10); review T. Burgess' red-line (.20).	.70
01/23/03	M. Fenton	Review and redraft GECC stipulation to include comments from attorney Burgess and M. Berkoff (.40); forward same with memo to parties (.10).	.50
01/27/03	L. Moran	Further preparation of Lien Search Summary; Telephone call to LexisNexis Document Solutions regarding status of searches.	1.20
01/28/03	M. Fenton	Review comments from attorney Burgess regarding revisions to GECC stipulation (.20); confer with C. Springer regarding same (.20); discuss same with M. Berkoff (.20).	.60
01/29/03	M. Berkoff	Review GECC Seventh Interim adequate protection stipulation.	.40
01/30/03	M. Fenton	Confer with M. Berkoff regarding GECC stipulation and suggested revision to reservation of rights language (.20); draft e-mail memo to T. Burgess regarding issues with reservation of rights language (.30); memo to M. Berkoff responding to Committee comment on GECC stipulation (.20).	.70

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01/30/03 M. Berkoff Office conference with M. Fenton .30
 re: GECC stipulation (.10); review
 emails re: same (.20).

Total Hours 68.10

Total Fees \$22,480.50

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

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
M. Berkoff	Partner	9.70	475.00	4,607.50
M. Naughton	Partner	1.10	450.00	495.00
M. Fenton	Of Counsel	30.60	390.00	11,934.00
W. Choslovsky	Associate	.80	325.00	260.00
T. Paxton	Associate	12.20	235.00	2,867.00
L. Moran	Paralegal	12.80	175.00	2,240.00
K. Philippe	Librarian	.10	130.00	13.00
Scott Onak	Librarian	.80	80.00	64.00
		=====		=====
TOTALS		68.10		22,480.50

Total Fees and Disbursements \$22,480.50

Total Matter Current Balance \$22,480.50

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

March 25, 2003
Invoice # 1360190

Matter Number: 306073-000029

Matter Name: Secured Claims

For Legal Services Rendered Through February 28, 2003

For National Steel Corporation

			<u>Hours</u>
02/03/03	T. Paxton	Revise summary for Schena's and subcontractors mechanic's liens.	.30
02/03/03	T. Paxton	Gather cases and analyze along with statute regarding mechanic's liens.	2.00
02/04/03	M. Fenton	Confer with attorney Burgess regarding GECC stipulation and reservation of rights language (.20); call from attorney Springer regarding same (.20); discuss potential agreement on revised language for stipulation with M. Berkoff (.20).	.60
02/04/03	T. Paxton	Contact client (.1) and prepare summary for S. Christenholz regarding mechanic's liens (.5).	.60
02/04/03	T. Paxton	Review K & D's notice of construction lien motion.	.30
02/04/03	M. Berkoff	Teleconferences from K. Sobecki and W. McDonough re: Great Lakes leveraged caster lease (.40); teleconference with T. Pohl re: same (.30); office conference with G. Plumb re: reviewing applicable documents (.20). Also, review filings by Wells Fargo as successor indenture trustee (.30) and office conference with M.	1.30

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Invoice # 1360190

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Fenton re: GECC (.10).

02/04/03	G. Plumb	Conference with Berkoff re: issues in leveraged lease transaction (.2); review notes of lease transaction (.3).	.50
02/05/03	G. Plumb	Began review of leveraged lease documents to determine basis for potential increased liability due to payment to Owner Participant (2.4); message to K. Sobecki (.1); conference with Berkoff (.1).	2.60
02/06/03	T. Paxton	Assess Ollesheimer's mechanic's lien against real property (1.5). Update S. Christenholz on status of mechanic's liens and assess priorities and proper documentation (.4). Revise memo re: mechanic's liens (.2).	2.10
02/06/03	L. Moran	Review lien searches; Further preparation of Lien Search Summary.	1.10
02/07/03	T. Paxton	Revise memo re: mechanic's liens to include insufficient legal description standard.	2.70
02/10/03	M. Fenton	Review GECC stipulation to limit duration of reservation of rights language (.20); confer with M. Berkoff regarding new language (.10); revise again per M. Berkoff comments (.10).	.40
02/10/03	L. Moran	Further preparation of Lien Search Summary.	2.90
02/11/03	T. Paxton	Review mechanic's liens files and statute re: same (.8). REview Indiana's mechanic's lien statute and summarize for lien claimants (.8).	1.60

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02/11/03	M. Berkoff	Review and edit proposed final stipulation with GECC and Heller.	.60
02/11/03	L. Moran	Review lien searches; Further preparation of Lien Search Summary.	2.50
02/12/03	L. Moran	Review lien searches; Further preparation of Lien Search Summary.	2.80
02/13/03	M. Berkoff	Final review and edits to GECC/Heller stipulation (.40) and relay comments to M. Fenton (.10).	.50
02/13/03	L. Moran	Further preparation of Lien Search Summary.	2.80
02/14/03	M. Fenton	Finalize GECC stipulation and forward to parties (.30).	.30
02/17/03	T. Paxton	Provide counsel with Indiana lien claimants.	.10
02/17/03	M. Naughton	Telephone conferences with J. Delnero, W. Fisher re: Ziegler matter (.20); e-mail to, telephone call to B. McDonough re: same (.10); review proposed interim stipulation for GECC (.20).	.50
02/20/03	T. Paxton	Obtain description of Indiana mechanic's lien statute from counsel.	.20
02/20/03	M. Naughton	Attention to Ziegler Motion for Adequate Protection, Stipulation as to same (.70); telephone conference with S. Miriani (Skadden) re: lenders' consent to National Robinson transaction (.10).	.80
02/21/03	T. Paxton	Assess Indiana mechanic's lien file and contact special counsel re: same.	.40

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02/24/03	M. Fenton	Review new stipulation with Ziegler regarding adequate protection (.20); confer with M. Naughton regarding liens on real estate and if we have copies of same (.10).	.30
02/24/03	T. Paxton	Discuss application of Indiana mechanic's liens statute with M. Adey at Barnes Thornburg.	.20
02/24/03	M. Naughton	Attention to Ziegler Motion for Relief from Stay, including telephone conference with B. McDonough re: same, telephone conference with J. Delnero re: same, revise proposed order, and e-mail to ziegler's counsel and client re: same (.60).	.60
02/25/03	S. Christenholz	Office conference with M. Naughton re: liens on Indiana property.	.10
02/25/03	T. Paxton	Review Indiana mechanics' liens file and determine which liens were recorded for M. Naughton.	1.10
02/25/03	M. Naughton	Telephone conference with W. McDonough re: Ziegler matter (.10); attention to Ziegler stipulation, including e-mail exchange with W. Fisher and revisions to same (.50).	.60
02/26/03	M. Berkoff	Teleconference with E. Kaup and G. Plumb re: Mitsubishi lease documents (.30).	.30
02/26/03	M. Naughton	Attention to Stipulation resolving Ziegler Motion for Relief from Stay (.20).	.20

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Invoice # 1360190

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02/27/03	M. Naughton	Attention to Ziegler matter, including telephone conference with J. Delenero and letter to Judge submitting order (.20).	.20
02/28/03	M. Naughton	Telephone conference with S. Towbin re: adequate protection payment issue (.10).	.10

Total Hours 34.20

Total Fees \$9,605.00

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	3.10	475.00	1,472.50
M. Berkoff	Partner	2.70	475.00	1,282.50
M. Naughton	Partner	3.00	450.00	1,350.00
M. Fenton	Of Counsel	1.60	390.00	624.00
S. Christenholz	Associate	.10	325.00	32.50
T. Paxton	Associate	11.60	235.00	2,726.00
L. Moran	Paralegal	12.10	175.00	2,117.50
		=====		=====
TOTALS		34.20		9,605.00

Total Fees and Disbursements \$9,605.00

Total Matter Current Balance \$9,605.00

Piper Rudnick

Fed ID #36-2115356

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

April 24, 2003
Invoice # 1370264

Matter Number: 306073-000029

Matter Name: Secured Claims

For Legal Services Rendered Through March 31, 2003

For National Steel Corporation

		<u>Hours</u>
03/03/03 L. Moran	Further analysis of lien searches.	4.10
03/04/03 M. Fenton	Review notices of non-payment from GE Modular Services and forward to S. Thomas for payment (.10); confer with M. Berkoff regarding real estate liens and searches (.10).	.20
03/04/03 L. Moran	Further analysis of lien searches; Further preparation of Lien Search Summary.	6.50
03/05/03 L. Moran	Further analysis of lien searches; Further preparation of Lien Search Summary.	4.30
03/06/03 L. Moran	Further analysis of lien searches.	2.40
03/10/03 L. Moran	Further analysis of lien searches; Further preparation of Lien Search Summary.	3.60
03/11/03 L. Moran	Further analysis of lien searches; Further preparation of Lien Search Summary.	2.10
03/12/03 M. Naughton	Conference with S. Christenholz re: adequate protection issues (.10).	.10

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Fed ID #36-2115356

National Steel Corporation
Invoice # 1370264

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03/13/03 M. Naughton	Review correspondence from counsel for Pyro Industrial and memo to M. Berkoff re: same (.20); attention to Ziegler matter (.10).	.30
03/17/03 L. Moran	Further preparation of Lien Search Summary; Further analysis of lien searches.	4.80
03/19/03 L. Moran	Further preparation of Lien Search Summary; Further analysis of lien searches.	5.80
03/20/03 L. Moran	Further preparation of Lien Search Summary; Further analysis of lien searches.	4.70
03/24/03 L. Moran	Analysis of lien searches regarding subsidiaries.	2.60
03/25/03 L. Moran	Further analysis or lien searches regarding subsidiaries.	1.70
03/27/03 L. Moran	Further analysis of Lien Searches re: subsidiaries.	2.60
03/31/03 L. Moran	Further preparation of Lien Search Summary regarding subsidiaries.	2.30
Total Hours		48.10
Total Fees		\$8,570.50

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	.40	450.00	180.00
M. Fenton	Of Counsel	.20	390.00	78.00
L. Moran	Paralegal	47.50	175.00	8,312.50
		=====		=====
TOTALS		48.10		8,570.50

Total Fees and Disbursements \$8,570.50

Attachment 21

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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

January 27, 2003
Invoice # 1341777

Matter Number: 306073-000031

Matter Name: Tax Matters

For Legal Services Rendered Through December 31, 2002

For National Steel Corporation

			<u>Hours</u>
12/03/02	B. Wein	Teleconference Berkoff	.20
12/03/02	M. Berkoff	Teleconference with B. Wein re: certain tax strategies.	.20
12/03/02	M. Naughton	E-mail to S. Creveling, K. Sobecki, etc. re: City of River Rouge (.10).	.10
12/04/02	B. Wein	Teleconference Bob Wujtowicz	.20
12/05/02	B. Wein	Teleconference M. Berkoff and CFO re: tax; planning	.60
12/05/02	S. Christenholz	Review setoff motion (draft) from State of Minnesota (0.4); e-mail to Werhnyak regarding same (0.2); e-mails with Pearson regarding Minnesota setoff (0.2).	.80
12/05/02	M. Berkoff	Telephone conference with K. Sobecki and conference call with K. Sobecki and B. Wein to discuss tax aspects of structured transaction (.30).	.30
12/06/02	S. Christenholz	E-mail to Windhorst regarding Minnesota tax setoff.	.30

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12/06/02	M. Naughton	Review fax of draft memorandum and affidavit from State of Minnesota about Taconite Taxes and set off issues (.30); conference with S. Christenholz re: same and review e-mails re: same (.30).	.60
12/09/02	B. Audette	Meeting with Steve Christenholz, re: Minnesota tax issues (.5); research, re: same (.6).	1.10
12/09/02	S. Christenholz	Teleconference with Windhorst regarding Minnesota tax setoff (0.7); reviewed setoff issues (1.0); teleconference with Craig Anderson (State of Minnesota) regarding setoff issues (0.3); office conference with B. Audette regarding same (0.3); office conference with M. Naughton regarding Minnesota tax issues (0.1); e-mail to client regarding same (0.2).	2.60
12/10/02	S. Christenholz	E-mails regarding Minnesota tax setoff.	.20
12/10/02	M. Naughton	Review e-mail exchange S. Christenholz, S. Creveling re: Minnesota Taconite taxes (.20).	.20
12/11/02	B. Audette	Research Minnesota tax issues (4.8); Meeting with Steve Christenholz, re: same (.1).	4.90
12/12/02	B. Audette	Meeting with Steve Christenholz (re: Minnesota tax issues).	.10
12/12/02	B. Audette	Reviewed Minnesota local counsel correspondence, re: tax issues.	.70

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12/12/02	S. Christenholz	Emails regarding Minnesota tax setoff (0.3); reviewed correspondence and documents from local counsel regarding Minnesota tax setoff (0.6).	.90
12/12/02	J. Magana	Pull cases for B. Audette.	.20
12/13/02	B. Audette	Research: Minnesota tax issues.	3.70
12/13/02	S. Christenholz	Office conference with Audette regarding Minnesota tax setoff.	.30
12/17/02	S. Christenholz	Reviewed tax materials.	.60
12/20/02	S. Christenholz	Teleconference with C. Anderson regarding Minnesota tax setoff (0.4).	.40
	Total Hours		19.20
	Total Fees		\$4,733.50

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>
-----	-----	-----	-----	-----
B. Wein	Partner	1.00	615.00	615.00
M. Berkoff	Partner	.50	395.00	197.50
M. Naughton	Partner	.90	385.00	346.50
S. Christenholz	Associate	6.10	255.00	1,555.50
B. Audette	Associate	10.50	190.00	1,995.00
J. Magana	Librarian	.20	120.00	24.00
		=====		=====
TOTALS		19.20		4,733.50

Total Fees and Disbursements	\$4,733.50
Total Matter Current Balance	<u>\$4,733.50</u>

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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

February 25, 2003
Invoice # 1349949

Matter Number: 306073-000031

Matter Name: Tax Matters

For Legal Services Rendered Through January 31, 2003

For National Steel Corporation

			<u>Hours</u>
01/09/03	S. Christenholz	Teleconference with C. Anderson of Department of Revenue for Minnesota regarding setoff.	.30
01/15/03	S. Christenholz	Phone conference with S. Creveling re: IMS.	.40
01/16/03	S. Christenholz	Reviewed Ingleside contract with City of Aransas Pass (0.3); teleconferences with Creveling regarding tax issues (0.4).	.70
01/21/03	S. Christenholz	Phone conference with Creveling re: Aransas Pass payment (.1); phone conference with M. Naughton re: same (.1); email to Creveling re: same (.3).	.50
01/21/03	S. Christenholz	Reviewed fax from City of River Rouge and forwarded same to E. Kaup.	.20
01/27/03	S. Christenholz	Phone conference with Creveling re: IMS (.2); emails re: same (.3).	.50
01/29/03	S. Christenholz	Phone conference with S. Thomas re: custom tax issues (.2); reviewed file and fax from S. Thomas (.3).	.50

Total Hours 3.10

Total Fees \$1,007.50

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National Steel Corporation
Invoice # 1349949

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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>FEEES</u>
-----	-----	-----	-----	-----
S. Christenholz	Associate	3.10	325.00	1,007.50
		=====		=====
TOTALS		3.10		1,007.50

Total Fees and Disbursements \$1,007.50
Total Matter Current Balance \$1,007.50

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

March 25, 2003
Invoice # 1360191

Matter Number: 306073-000031

Matter Name: Tax Matters

For Legal Services Rendered Through February 28, 2003

For National Steel Corporation

			<u>Hours</u>
02/03/03	S. Christenholz	Emails re: GST taxes.	.10
02/04/03	S. Christenholz	Reviewed customs bond (0.10); teleconference with S. Thomas regarding customs bond (0.2).	.30
02/04/03	S. Christenholz	Drafted letter to Flowers regarding sale.	.40
02/05/03	S. Christenholz	Teleconference with J. Rome regarding customs bond.	.30
02/06/03	S. Christenholz	Office conference with Naughton regarding bond issues (0.3); teleconference with Roanoke Trading regarding customs bonds (0.3).	.60
02/07/03	S. Christenholz	Phone conference with Thomas re: GST tax (.2).	.20
02/11/03	S. Christenholz	Phone conference with Burstein re: tax appeal.	.20
02/12/03	S. Christenholz	Email to S. Thomas re: GST tax.	.10
02/26/03	S. Christenholz	Emails re: GST client alert (.1); reviewed email re: IRS claim (.1).	.20

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02/28/03	S. Christenholz	Phone conference with M.K. Dreyfus re: GST escrow agreement (.2); reviewed and edited draft escrow agreement for Livingston (.4); office conference with M. Naughton re: same (.2).	.80
02/28/03	M. Dreyfus	Review draft escrow agreement; correspondence to S. Christenholz re same.	2.50
	Total Hours		5.70
	Total Fees		\$1,940.00

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. Dreyfus	Associate	2.50	360.00	900.00
S. Christenholz	Associate	3.20	325.00	1,040.00
	TOTALS	5.70		1,940.00

Total Fees and Disbursements	\$1,940.00
Total Matter Current Balance	<u>\$1,940.00</u>

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

April 24, 2003
Invoice # 1370265

Matter Number: 306073-000031

Matter Name: Tax Matters

For Legal Services Rendered Through March 31, 2003

For National Steel Corporation

		<u>Hours</u>
03/04/03 W. Choslovsky	Calls to/from Robin Gallup, National Steel Corporation Tax Manager, regarding payment of de minimus state income taxes.	.20
03/31/03 B. Audette	Meeting with Steve Christenholz, re: research tax issues (.2); Research tax issues (2.2).	2.40
03/31/03 S. Christenholz	Office conferences with T. Michael and A. Zirn re: property tax issues (1.6); reviewed emails from R. Gallup (.4); emails with S. Creveling re: River Rouge objection to sale (.2); emails with T. Michael and A. Zirn re; property taxes (.4).	2.60
Total Hours		5.20
Total Fees		\$1,450.00

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

TIMEKEEPER	TITLE	HOURS	RATE	FEES
-----	-----	-----	-----	-----
S. Christenholz	Associate	2.60	325.00	845.00
W. Choslovsky	Associate	.20	325.00	65.00
B. Audette	Associate	2.40	225.00	540.00
		=====		=====
TOTALS		5.20		1,450.00

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National Steel Corporation
Invoice # 1370265

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Total Fees and Disbursements	\$1,450.00
Total Matter Current Balance	<u>\$1,450.00</u>

Attachment 22

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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

January 27, 2003
Invoice # 1341778

Matter Number: 306073-000033

Matter Name: Utilities

For Legal Services Rendered Through December 31, 2002

For National Steel Corporation

			<u>Hours</u>
12/02/02	W. Choslovsky	Review, summarize and research EES coke contracts forwarded by Ray Nied, National Steel Corporation's Energy Administrator, in anticipation of December 5 meeting.	1.60
12/02/02	S. Christenholz	E-mails regarding Portside.	.20
12/02/02	M. Naughton	Review e-mails as to Portside Energy (.10).	.10
12/04/02	W. Choslovsky	Complete review and summary of EES Coke contracts and exhibits sent by Ray Nied, National Steel Corporation's Energy Administrator (2.40); prepare memorandum for December 5 conference summarizing EES Coke battery contracts (1.30).	3.70
12/05/02	W. Choslovsky	Prepare for meeting regarding EES Coke contracts; draft memorandum and summary chart in preparation for same (2.3); meeting with Mark Naughton, Ray Nied, National Steel Corporation Energy Administrator, and John Davis National Steel Corporation Vice President of Purchasing, regarding EES Coke contracts and implications of rejecting same (1.3).	3.60

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Fed ID #36-2115356

National Steel Corporation
 Invoice # 1341778

Page 2

12/05/02	S. Christenholz	Reviewed e-mail from Schumacher regarding Portside meeting.	.20
12/06/02	W. Choslovsky	E-mails to/from Ray Nied, National Steel Corporation's Energy Administrator, regarding EES Coke battery agreements.	.30
12/09/02	W. Choslovsky	Read and summarize Tax Indemnity Agreement sent by Ray Nied, National Steel Corporation's Energy Administrator.	.50
12/12/02	W. Choslovsky	Calls to/from Jeff Schumacher, National Steel Corporation's energy administrator, regarding DTE payments under adequate assurance agreement.	.20
12/13/02	W. Choslovsky	Calls/e-mails to/from Jeff Schumacher regarding December \$2M adequate assurance payment to DTE; e-mail to Peter Partee, DTE's lawyer, regarding same.	.60
12/16/02	M. Naughton	Review, respond to e-mail relating to Detroit Edison stipulation (.20).	.20
	Total Hours		11.20
	Total Fees		\$2,895.00

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	.30	385.00	115.50
S. Christenholz	Associate	.40	255.00	102.00
W. Choslovsky	Associate	10.50	255.00	2,677.50
		=====		=====
TOTALS		11.20		2,895.00

Total Fees and Disbursements \$2,895.00

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

February 25, 2003
Invoice # 1349950

Matter Number: 306073-000033

Matter Name: Utilities

For Legal Services Rendered Through January 31, 2003

For National Steel Corporation

			<u>Hours</u>
01/06/03	M. Naughton	Telephone conference with R. Nied, J. Malstrom re: Panhandle Eastern Pipeline (.40).	.40
01/07/03	W. Choslovsky	Calls/e-mails to/from Jeff Schumacher regarding Minnesota Power's deposit request (.3); calls/e-mails to/from Robert Lee regarding Minnesota Power's deposit request; letter to Mr. Lee regarding same (.8).	1.10
01/07/03	M. Naughton	Review e-mail from J. Malstrom re: Panhandle Eastern Pipeline telephone conference (.10).	.10
01/08/03	W. Choslovsky	Review utility First Day Motion and Order to determine whether Panhandle Eastern was served; e-mails to/from Mark Naughton regarding same.	.40
01/08/03	M. Naughton	Telephone conference with counsel for Panhandle Eastern re: potential transaction (.30); draft comprehensive e-mail to client (R. Nied, J. Malstrom) re: same (.30).	.60
01/09/03	W. Choslovsky	Read and summarize (1) Minnesota Power's Petition for Approval of Revision before Minnesota Public Utilities Commission sent by Jeff Schumacher, National Steel	2.80

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National Steel Corporation
Invoice # 1349950

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Corporation's Utility Director,
and (2) draft response of National
Steel Corporation to Minnesota
Power's Petition (2.50);
conference with Bob Lee, National
Steel Corporation's energy lawyer,
regarding same (.30).

01/09/03	S. Christenholz	Office conference with Naughton regarding Illinois Power.	.20
01/09/03	M. Naughton	Telephone conference with R. Nied, J. Malstrom re: Panhandle Eastern Matters and strategies related to same (.30); attention to Minnesota Power matters, including conferences with and e-mail exchange with W. Choslovsky re: hearings before Minnesota Board as to requirement to post deposit (.20); conference with S. Christenholz re: Illinois Power matters, question of assignability (.10).	.60
01/21/03	W. Choslovsky	E-mails to/from Jeff Schumacher, National Steel Corporation's energy administrator, regarding Minnesota Power's deposit petition before Minnesota Utilities Commission; review and summarize same (2.4); e-mails to/from Joanne Malstrom, National Steel Corporation energy administrator, regarding resolution of CMS Field Services overpayment (.3).	2.70
01/21/03	M. Naughton	Review e-mail from W. Choslovsky re:Minnesota Power.	.10
	Total Hours		9.00
	Total Fees		\$3,150.00

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Invoice # 1349950

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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>FEEES</u>
M. Naughton	Partner	1.80	450.00	810.00
S. Christenholz	Associate	.20	325.00	65.00
W. Choslovsky	Associate	7.00	325.00	2,275.00
		=====		=====
TOTALS		9.00		3,150.00

Total Fees and Disbursements \$3,150.00

Total Matter Current Balance \$3,150.00

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

March 25, 2003
Invoice # 1360192

Matter Number: 306073-000033

Matter Name: Utilities

For Legal Services Rendered Through February 28, 2003

For National Steel Corporation

			<u>Hours</u>
02/04/03	S. Christenholz	E-mails with Schumacher and Robertson regarding Illinois Power.	.20
02/04/03	M. Naughton	Review e-mails related to Illinois Power Agreements (.10); review e-mail, proposed letter agreement with respect to Panhandle Eastern (.30).	.40
02/05/03	W. Choslovsky	E-mails to/from Bob Lee, National Steel Corporation's outside utility lawyer, regarding Minnesota Power's withdrawal of fee petition.	.50
02/05/03	M. Naughton	Review e-mails as to Minnesota Power (.10).	.10
02/07/03	M. Naughton	Lengthy telephone conference with J. Malstrom re: Panhandle Eastern matters, facts and strategies related thereto (.50).	.50
02/10/03	M. Naughton	Telephone conference with J. Grube (Panhandle Eastern) re: amendment to Supply Agreement (.20); telephone conference with J. Malstrom (Company) re: same (.20).	.40

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National Steel Corporation
Invoice # 1360192

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02/19/03	W. Choslovsky	Conference call with Ray Nied and Jeff Schumacher, National Steel Corporation's in-house energy administrators, regarding Praxair utility contract and assumption-rejection issues related thereto.	1.10
02/25/03	W. Choslovsky	Conference call with Mark Naughton and Jack Moran to discuss myriad issues, including proposed National Mines lease with Belden.	.40
Total Hours			3.60
Total Fees			\$1,345.00

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

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
M. Naughton	Partner	1.40	450.00	630.00
S. Christenholz	Associate	.20	325.00	65.00
W. Choslovsky	Associate	2.00	325.00	650.00
TOTALS		3.60		1,345.00

Total Fees and Disbursements \$1,345.00

Total Matter Current Balance \$1,345.00

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

April 24, 2003
Invoice # 1370266

Matter Number: 306073-000033

Matter Name: Utilities

For Legal Services Rendered Through March 31, 2003

For National Steel Corporation

		<u>Hours</u>
03/04/03	S. Christenholz Office conference with Naughton regarding Illinois Power contracts.	.20
03/13/03	W. Choslovsky Detailed e-mail to bankruptcy team summarizing Praxair executory contract details and cure strategy.	.40
03/27/03	W. Choslovsky E-mails to/from Jeff Schumacher, NSC's energy administrator, and Bob Lee, NSC's outside energy lawyer, regarding continuing effect of Minnesota Power adequate assurance agreement; review same.	1.10
	Total Hours	1.70
	Total Fees	\$552.50

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

<u>TIMEKEEPER</u>	<u>TITLE</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEES</u>
S. Christenholz	Associate	.20	325.00	65.00
W. Choslovsky	Associate	1.50	325.00	487.50
	TOTALS	1.70		552.50

Total Fees and Disbursements \$552.50

Total Matter Current Balance \$552.50

Attachment 23