

Dated: August 28, 2003

Respectfully submitted,

SEYFARTH SHAW LLP

By:



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-and-

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Counsel to the Official Committee
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EXHIBIT A

10 CASE ADMINISTRATION AND NON-COMMITTEE COMMUNICATIONS

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/01/03	Online legal research for the Trade Adjustment Act of 2002, specifically the section on Health Coverage Tax Credit.	B. Edwards	.20	18.00
07/01/03	Attention to letter regarding service list.	W. Hanlon	.10	35.00
07/01/03	Follow-up regarding document request (.1); Office conference with B. Factor regarding same (.1).	C. Riecke	.20	47.00
07/07/03	Telephone call from F. Perlman regarding court date.	W. Hanlon	.20	70.00
07/10/03	Draft press release, review comments on same.	W. Hanlon	.80	280.00
07/11/03	Email F. Perlman and committee regarding conference with D. Coffee and S. Sisti.	W. Hanlon	.50	175.00
07/14/03	Review and revise amended retention application (.40); review correspondence regarding retiree proposals (.10)	W. Factor	.50	160.00
07/14/03	Prepare Notice of Filing (.30); prepare Certificate of Service (.20); assemble Supplemental Affidavit for filing and cause same to be filed with the Court (.50); oversee service of same (.50).	J. McManus	1.50	210.00
07/16/03	Download pleadings for C. Riecke (.40); prepare Notice of Motion (.40).	J. McManus	.80	112.00
07/16/03	Telephone conference with F. Perlman regarding press release, educational materials, exchange of information, setting up benefit counsel calls, etc.	W. Hanlon	.60	210.00
07/23/03	Email T. Freeman regarding appointment of committee, process of recommending committee members to U.S. Trustee.	W. Hanlon	.70	245.00
07/25/03	Call with retiree and then follow-up e-mail to W. Hanlon	W. Factor	.20	64.00
07/28/03	Prepare Notice of Filing and Certificate of Service for B. Factor (.50); assemble service lists regarding same (.30).	J. McManus	.80	112.00
07/28/03	Telephone from S. Sisti regarding State of Pennsylvania HIPAA portability.	W. Hanlon	.20	70.00
07/28/03	Telephone from T. Freeman regarding West Virginia request for HCTC opinion.	W. Hanlon	.20	70.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/31/03	Telephone conference with retiree regarding COBRA Option A mailing and benefit-related questions (.2).	S. Fortier	.20	<u>25.00</u>
	TOTAL		0.20	\$25.00

20 - COMMITTEE MEETINGS, MINUTES AND COMMITTEE COMMUNICATION

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/01/03	Prepare for and conduct committee meeting regarding proposed settlement with NSC, particular attention to evaluating and discarding baseline results, evaluating structure of settlement COBRA options from numerous perspectives, including affordability, availability and cost/benefit of various combinations of coverage, assist committee in evaluating its range of options, and obtaining committee authority to proceed with the Debtor.	W. Hanlon	3.50	1,225.00
07/01/03	Emails to committee regarding status of settlement, expected follow-up.	W. Hanlon	.80	280.00
07/01/03	Participate in committee conference call (.50); prepare for committee conference call (2.60); review new proposal from debtor (.20); call with W. Hanlon and P. Miller regarding same (.30); further review of materials regarding 1114 proposal and settlement (1.00); follow-up call with W. Hanlon and P. Miller (.50)	W. Factor	5.10	1,632.00
07/01/03	Conference call with W. Hanlon and Retiree Committee regarding NEBCO, tax credit and various retiree and settlement agreement negotiation issues (1.10); conference call with Retiree Committee and NEBCO regarding same on plan design issues (1.60); review revised Debtor's proposal on Settlement Agreement (.30); phone conference with W. Hanlon and W. Factor regarding same (.40); review and comment on revised Committee response on Settlement Agreement to Debtor's (.30); phone conference with W. Hanlon and W. Factor regarding same (1.00).	P. Miller	4.70	1,645.00
07/02/03	Review revised Settlement Agreement and various correspondence with Committee members regarding same (1.30); phone conference with S. Sisti of NEBCO regarding same (.30).	P. Miller	1.60	560.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/07/03	Prepare for and conduct committee meeting regarding status of negotiations with NSC; review of NSC's latest changes to Term Sheet, including compliance with provision of dependent data, contact information regarding life insurance, discussion of life insurance rates, compliance with July 10, 2003 Educational Materials deadline, and substance and format of Educational Materials (particularly packaging materials for over and under 65 retirees, section 4980B obligations, exculpation of NSC and definitions of new liability, termination provisions for COBRA plan B and dissolution date, and Q & A session for NEBCO representative Sean Sisti).	W. Hanlon	3.00	1,050.00
07/07/03	Participate in part of committee conference call from (10:15 to 10:50); follow-up with W. Hanlon (.10)	W. Factor	.70	224.00
07/07/03	Conference with D. Coffee regarding Conference with F. Perlman regarding production of dependant data, contact information for life insurer, conversion rights, meeting schedules, packaging of educational materials, elimination of certain language relating to the exercise of NSC's duties under section 1114, clarification of exculpatory language dealing with COBRA option b; conforming exculpatory language, claims bar date.	W. Hanlon	.50	175.00
07/07/03	Review revised Settlement Agreement from Debtor's counsel and various correspondence with Committee members regarding same (.80); Retiree Committee meeting with all members, W. Hanlon and S. Sisti of NEBCO regarding same (2.00); phone conference with W. Hanlon regarding revised Settlement Agreement (.60).	P. Miller	3.40	1,190.00
07/08/03	Telephone to B. Dryczyzga regarding benefits for aging parent retiree.	W. Hanlon	.50	175.00
07/08/03	Review materials from NEBCO on retiree kit; conferences with J. Crawford regarding same (.80); review comments of J. Crawford regarding same (.30); review various correspondence on Debtor's motion and review Debtor's motions for same (1.10); various correspondence with Retiree Committee members regarding Settlement Agreement and NEBCO materials for same (.70).	P. Miller	2.90	1,015.00
07/08/03	Draft meeting minutes for July 7, 2003 from notes.	W. Hanlon	.50	175.00
07/08/03	Draft meeting minutes for July 1, 2003 meeting from notes.	W. Hanlon	1.40	490.00
07/08/03	Telephone conference with W. Hanlon and relative of retiree regarding status of coverage	W. Factor	.20	64.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/10/03	Prepare for and conduct committee meeting regarding settlement agreement, implementation issues, notice press release, association directorship, membership and funding.	W. Hanlon	2.10	735.00
07/10/03	Telephone conference with D. Coffee regarding coordination with T. Freeman on notices and educational materials.	W. Hanlon	.30	105.00
07/10/03	Review various correspondence from NEBCO and Retiree Committee members, F. Singerman and W. Hanlon on retiree kit, plan design, life insurance issues and Settlement Agreement revisions (1.30); correspondence with F. Singerman regarding tax credit issues and IRS reaction (.40); conferences with J. Crawford regarding NEBCO due diligence matters for same (.40).	P. Miller	2.10	735.00
07/10/03	Draft minutes.	W. Hanlon	.60	210.00
07/11/03	Attention to numerous emails regarding educational materials, communications with NEBCO and committee chair regarding same, including press releases, modification to plans, membership issues, dues issues, COBRA continuation periods.	W. Hanlon	2.70	945.00
07/11/03	Review various correspondence from NEBCO and Retiree Committee members, F. Singerman and W. Hanlon on retiree kit, plan design, life insurance issues and Settlement Agreement revisions.	P. Miller	1.70	595.00
07/11/03	Telephone conference with D. Coffee and S. Sisti regarding educational materials, communications with NEBCO and committee chair regarding same, including press releases, modification to plans, membership issues, dues issues, COBRA continuation periods.	W. Hanlon	1.00	350.00
07/14/03	Conferences and correspondence with F. Singerman and J. Crawford regarding NEBCO counsel opinion letter re: HCTC (.40); review, analysis and respond to various correspondence from NEBCO and Retiree Committee members and W. Hanlon on various retiree kit, plan design, life insurance and other retiree issues (1.40); conferences with J. Crawford regarding various retiree medical correspondence and due diligence report for same(.60).	P. Miller	2.40	840.00
07/14/03	Review settlement agreement and court filings relating to retiree benefit coverage (.4); voice mail message and telephone conference with W. Hanlon regarding same (.2); process messages and telephone conferences with approximately 20 retirees regarding pensions, costs, life insurance, notice language, alternate plan, objections and formation of the retiree committee (4.1).	S. Fortier	4.70	587.50

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/15/03	Attention to talking points regarding retiree meetings.	W. Hanlon	.30	105.00
07/15/03	Telephone conference with J. Yates regarding previous settlement arrangement (.2); telephone conference with benefits team (.8); office conferences with W. Hanlon regarding issues raised by retirees (.2); process messages and telephone conferences with approximately 25 retirees regarding pensions, costs, life insurance, notice language, alternate plan, objections and formation of the retiree committee (5.1).	S. Fortier	6.30	787.50
07/15/03	Conferences with J. Crawford regarding preparation of plan sponsor submission request (.40); conference call with Retiree Committee and W. Hanlon, et al. (.60); phone conference with W. Hanlon and S. Sisti of NEBCO regarding plan documentation issues (.50); phone conference with W. Hanlon, F. Singerman regarding IRS private letter ruling request on Tax Credit (.60); conferences with J. Kraft regarding VEBA trust issues (.40); phone conference with W. Hanlon and J. Reid, counsel to NEBCO, regarding IRS ruling and retiree association matters (.60); review submissions request letter and conferences with J. Crawford regarding same (.30).	P. Miller	3.40	1,190.00
07/15/03	Telephone conference with S. Fortier regarding responding to numerous inquiries by retirees, telephone conference with B. Hiles regarding same.	W. Hanlon	.40	140.00
07/15/03	Conference with S. Fortier regarding communications with Retirees.	W. Hanlon	.40	140.00
07/15/03	Prepare for and lead committee meeting regarding communications with retirees, press release, control over costs, mailing, etc., state exceptions to rate schedules.	W. Hanlon	1.70	595.00
07/15/03	Conference calls with Committee members (1.50); conference calls with P. Miller and W. Hanlon (1.50).	J. Crawford	3.00	600.00
07/16/03	Telephone conference with D. Welding regarding answering calls and what to say.	W. Hanlon	.60	210.00
07/16/03	Telephone with W. Yacos regarding respond to fax regarding notice.	W. Hanlon	.80	280.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/16/03	Process messages and telephone conferences with approximately 30 retirees regarding pensions, costs, life insurance, notice language, alternate plan, objections and formation of the retiree committee (6.0); draft list of questions from retirees and responses to same for use by NEBCO (.3); telephone conference with W. Hanlon, S. Sisti and A. Shelton regarding call center set up and list of retiree questions (.7); office conference with W. Hanlon and D. Welding regarding assistance with retiree messages (.2).	S. Fortier	7.20	900.00
07/16/03	Conference with W. Hanlon regarding placing telephone calls to retirees; review materials in preparation for calls to retirees regarding pensions, costs, life insurance, notice language, alternate plan, objections and formation of the retiree committee.	D. Welding	2.70	418.50
07/16/03	Telephone conference with S. Fortier regarding calls, top questions and responses, special issues.	W. Hanlon	.90	315.00
07/16/03	Correspondence with Retiree Committee members on Tax Credit issues (.30); conferences with J. Crawford regarding sponsorship submission for United American Insurance policies (.60); phone conferences with J. Crawford and W. Hanlon regarding submission to Debtor's counsel on retiree medical program submission (.40); review final materials for sponsorship submission (.20); phone conference with F. Singerman regarding same and regarding ERISA and tax exempt research (.30); conference with J. Crawford regarding tax exempt status research for Retiree Association (.20).	P. Miller	2.00	700.00
07/17/03	Telephone conferences with approximately 30 retirees regarding pensions, costs, life insurance, notice language, alternate plan, objections and formation of the retiree committee; review mailings in preparation for calls.	D. Welding	5.30	821.50
07/17/03	Process messages and telephone conferences with approximately 20 retirees regarding pensions, costs, life insurance, notice language, alternate plan, objections and formation of the retiree committee (3.8).	S. Fortier	3.80	475.00
07/17/03	Correspondence with Retiree Committee members on various Tax Credit and retiree plan issues (.50); conferences with J. Crawford regarding 401(c)(9) research on retiree association (.80); review IRS documents and forms on VEBA trusts and associations for same (.60).	P. Miller	1.90	665.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/18/03	Telephone conferences with approximately 19 retirees regarding pensions, costs, life insurance, notice language, alternate plan, objections and formation of the retiree committee.	D. Welding	3.60	558.00
07/18/03	Prepare for and telephone conference with Committee regarding IRS strategy and association structure; conference with L. Rosenzweig regarding PLR and DOL opinion.	F. Singerman	2.00	780.00
07/18/03	Process messages and telephone conferences with approximately 30 retirees regarding pensions, costs, life insurance, notice language, alternate plan, objections and formation of the retiree committee (6.3).	S. Fortier	6.30	787.50
07/18/03	Retiree Committee phone conference meeting with all members, W. Hanlon, et al. (1.60); correspondence with Retiree Committee members regarding various matters (.70); conferences with F. Singerman and L. Rosenzweig regarding IRS and DOL ruling request (.20); conferences with J. Crawford regarding same (.20).	P. Miller	2.70	945.00
07/18/03	Telephone conference with Retiree Committee (1.0); telephone conference with L. Rosenzweig regarding request for private letter ruling from the Internal Revenue Service (.50); compilation of documents to be forwarded to F. Singerman and L. Rosenzweig (.40); further legal research regarding Health Coverage Tax Credit (.50).	J. Crawford	2.40	480.00
07/21/03	Retiree Committee phone conference meeting with all members, W. Hanlon, et al. (1.70); review draft announcement on Tax Credit and revisions to same (.20); conferences with J. Crawford regarding IRS private letter ruling request (.30); phone conference with J. Crawford and L. Rosenzweig regarding IRS and DOL ruling requests (.50); correspondence with D. Coffee and Retiree Committee members on various COBRA and tax credit issues (.60); phone conference with W. Hanlon and Skadden Arps, debtor's counsel, and T. Freeman of National Steel regarding retiree programs for same (.60).	P. Miller	3.90	1,365.00
07/21/03	Telephone conference with W. Hanlon regarding hearing on motion (.30); conference with G. Paloian regarding coverage for motion hearing (.10)	W. Factor	.40	128.00
07/21/03	Telephone conference with T. Walton, Esq. regarding settlement.	W. Hanlon	.70	245.00
07/21/03	Work on minutes.	W. Hanlon	1.00	350.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/21/03	Telephone conference with benefits team (1.5); process messages and telephone conferences with approximately 15 retirees regarding pensions, costs, life insurance, notice language, alternate plan, objections and formation of the retiree committee (1.5).	S. Fortier	3.00	375.00
07/21/03	Prepare for and participate in committee meeting regarding presentation on July 19th, coverage, questions and tenor, Weirton and Mathies pension plan coverage, "competition" - BC/BS, state plans.	W. Hanlon	2.00	700.00
07/21/03	Telephone conferences with two retirees regarding pensions, costs, life insurance, notice language, alternate plan, objections and formation of the retiree committee.	D. Welding	.30	46.50
07/22/03	Process messages and telephone conferences with 5 retirees regarding pensions, costs, life insurance, notice language, alternate plan, objections and formation of the retiree committee (.9); office conference with W. Hanlon regarding objections (.1); retrieve docket from pacer (.2); telephone conference with D. Welding regarding estimated number of retirees contacted (.1); review list of retiree objections and note contact with relevant retirees (.3); review updated docket and print new objections (.9).	S. Fortier	2.50	312.50
07/22/03	Telephone call to objective party Irene Reichwage regarding Great Lakes Retirement Association, obtain withdrawal of objection.	W. Hanlon	.80	280.00
07/22/03	Correspondence with W. Hanlon and D. Coffee regarding retiree objections and COBRA coverage issues (.60); various conferences with J. Crawford regarding same (.40); review ERISA requirements on creditable coverage for same (.30); preparation of various response correspondence to D. Coffee and Retiree Committee on retiree objections and COBRA and private health coverage issues (.60).	P. Miller	1.90	665.00
07/22/03	Telephone conference with D. Coffee regarding hearing and objections.	W. Hanlon	.50	175.00
07/22/03	Work on committee minutes.	W. Hanlon	2.70	945.00
07/22/03	Conference with R. Coffee regarding email from P. Michel regarding exhaustion of COBRA benefits prior to obtaining individual coverage and follow-up regarding same.	W. Hanlon	.70	245.00
07/23/03	Constituent calls.	W. Hanlon	1.70	595.00
07/23/03	Conference with S. Fortier regarding contacting objecting retirees regarding sufficiency of information.	W. Hanlon	.30	105.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/23/03	Correspondence with D. Coffee, W. Hanlon and J. Crawford regarding various COBRA and tax credit matters relating to retiree objections.	P. Miller	.50	175.00
07/23/03	Office conference with W. Hanlon regarding follow up with retirees who filed objections (.2); update objections binder with most recently filed objections (1.1); review faxed objections from Skadden and update objections binder accordingly (.8); office conference with W. Hanlon regarding objections (.1); telephone conferences with 13 retirees who filed objections regarding pensions, costs, life insurance, notice language, alternate plan, objections and formation of the retiree committee (3.5).	S. Fortier	5.70	712.50
07/23/03	Telephone conference with B. Hanlon regarding hearing on motion to compromise (.20); review motion (.80).	G. Paloian	1.00	370.00
07/24/03	Meet with D. Coffee regarding review of objections, and presentation to court.	W. Hanlon	1.00	350.00
07/24/03	Telephone conference with K. Hatfield at Sen. R. Byrd's office regarding request for additional time for retirees.	W. Hanlon	.50	175.00
07/24/03	Telephone conferences with 4 retirees regarding pensions, costs, life insurance, notice language, alternate plan, objections and formation of the retiree committee (1.0); telephone conference with NEBCO regarding retiree who did not receive insurance packet (.2); telephone conference with W. Hanlon regarding approval of settlement and judge's order to contact objectors (.2); telephone conference with retiree regarding hearing results (.2).	S. Fortier	1.60	200.00
07/25/03	Telephone conferences with approximately 10 retirees regarding objections and court approval of settlement agreement (1.7); voice mail messages to approximately 5 retirees regarding same (.2) research phone listings for retirees who did not provide numbers with objections (.3) voice mail message from W. Hanlon regarding J. Turchik's questions relating to state sponsored insurance plans (.1); voice mail message to J. Turchik regarding same (.1).	S. Fortier	2.40	300.00
07/28/03	Telephone conference with J. Turchick regarding State of Pennsylvania HIPAA portability and investigate same.	W. Hanlon	.90	315.00
07/28/03	Telephone conference with Retiree Committee regarding status of settlement implementation (.9); telephone conference with J. Turchick regarding HIPPA conversion questions relating to COBRA Option B (.2); office conference with W. Hanlon regarding same (.1).	S. Fortier	1.20	150.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/28/03	Committee meeting regarding report on hearing, discussion of eligibility issues, dependent care status, Florida Prescription Life Insurance conversion, expense reimbursement.	W. Hanlon	1.00	350.00
07/29/03	Telephone conferences with salaried retiree regarding status of benefits and case status	W. Factor	.50	160.00
07/29/03	Telephone conference with W. Hanlon regarding revised affidavit and case status	W. Factor	.20	64.00
07/30/03	Draft letter to G. Bowling with committee member names (.1); draft minutes from 7/28/03 retiree committee meeting (1.1); revise same (.3); telephone conference with retiree regarding pension questions (.1).	S. Fortier	1.60	200.00
07/30/03	Attention to emails regarding retiree issues.	W. Hanlon	.40	140.00
07/30/03	Attention to second supplemental affidavit.	W. Hanlon	.30	105.00
07/30/03	Work on letter to objecting retirees.	W. Hanlon	.70	245.00
07/31/03	Emails regarding Great Lakes Retiree Association.	W. Hanlon	.40	<u>140.00</u>
	TOTAL		146.40	\$37,579.00

30 BENEFIT PLAN ANALYSIS/LEGAL RESEARCH

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/01/03	Conferences with T. Kuska regarding buyer liability for COBRA coverage (.40); review memorandum of T. Kuska regarding same (.40).	P. Miller	.80	280.00
07/01/03	Lexis research regarding COBRA issues.	C. Riecke	1.80	423.00
07/01/03	Legal research and analysis regarding business acquisition rules related to COBRA continuation coverage.	T. Kuska	1.00	215.00
07/01/03	Review National Forge settlement agreement.	W. Hanlon	.30	105.00
07/01/03	Research regarding qualifying event, type of coverage and terminative event for COBRA coverage.	W. Hanlon	1.60	560.00
07/01/03	Telephone conference with C. Riecke regarding 1114's effect on COBRA continuation coverage.	W. Hanlon	.30	105.00
07/01/03	Telephone conference with B. Edwards regarding health coverage tax credit.	W. Hanlon	.20	70.00
07/01/03	Research regarding health coverage tax credit.	W. Hanlon	.90	315.00
07/01/03	Legal research and review of various articles available on the Internet related to NEBCO (2.10); email correspondence with P. Miller regarding same (.20); telephone conferences with representatives for the state departments of insurance for Florida, Illinois, and Indiana (1.0).	J. Crawford	3.30	660.00
07/02/03	Further legal research and review of Internet articles and press clippings relating to NEBCO (1.10).	J. Crawford	1.10	220.00
07/03/03	Further due diligence activities pertaining to NEBCO (.80).	J. Crawford	.80	160.00
07/07/03	Further due diligence regarding NEBCO and its corporate parent, American Wholesale Insurance Group (1.50); review of age 65 and over health plan materials proposed by NEBCO (.50).	J. Crawford	2.00	400.00
07/08/03	Review of under age 65 health plan materials developed by NEBCO (.70); conference with P. Miller regarding same (.30); legal research and review of materials derived from Internet search relating to NEBCO or affiliated entities (2.60).	J. Crawford	3.60	720.00
07/09/03	Further due diligence efforts regarding NEBCO and corporate parent and affiliated entities (1.0); email correspondence with W. Hanlon and P. Miller regarding reference checks (.30); telephone conferences with state departments of insurance regarding NEBCO and affiliated entities (1.0).	J. Crawford	2.30	460.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/09/03	Review motion for approval of settlement (.20); forward comments to W. Hanlon (.10); telephone conference with retiree (.10)	W. Factor	.40	128.00
07/10/03	Telephone conference with Internal Revenue Service regarding COBRA credit issue; draft memorandum to P. Miller and W. Hanlon regarding same.	F. Singerman	.90	351.00
07/10/03	Download and format eleven e-mailed spreadsheets containing information regarding non-represented retirees and surviving spouses; conference with W. Hanlon regarding matter; conference with S. Sisti to determine information to include in a merged spreadsheet; create merged spreadsheet from the eleven e-mailed documents; conference with S. Sisti and W. Hanlon regarding results.	K. Carr	6.30	882.00
07/10/03	Review of materials to be presented regarding COBRA continuation coverage and HCTC to retirees by NSC and Retiree Committee, per P. Miller's request (.60); review of additional materials from S. Sisti of NEBCO regarding pre-65 and post-65 plans (.50).	J. Crawford	1.10	220.00
07/10/03	Conference with K. Carr regarding spreadsheets with Retirees, collating and coordinating same for mailing purposes.	W. Hanlon	.50	175.00
07/10/03	Emails regarding HCTC tax credit and communications with IRS.	W. Hanlon	.70	245.00
07/11/03	Further due diligence on NEBCO and affiliated entities (.60); telephone conferences with state departments of insurance regarding NEBCO (1.0); preparation of log summarizing findings (.60); conference with P. Miller regarding same (.20).	J. Crawford	2.40	480.00
07/11/03	Review preliminary analysis and research from J. Richmond.	F. Singerman	.50	195.00
07/14/03	Evaluate whether to recommend obtaining PLR; telephone conference with P. Miller regarding same; provide guidance on required research to J. Crawford; evaluate tax opinion from Edward & Angell.	F. Singerman	.80	312.00
07/14/03	Review NEBCO counsel opinion letter on Tax Credit for COBRA coverage.	P. Miller	.90	315.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/14/03	Review of Revenue Procedures relating to requests for private letter ruling (2.5); legal research of Revenue Procedures (1.5); conferences with P. Miller regarding same (.20); voicemail exchange with F. Singerman regarding private letter rulings (.20); review of email correspondence regarding Minnesota tax credit and legal research regarding same (.70).	J. Crawford	5.10	1,020.00
07/15/03	Further legal research and review regarding Revenue Procedures and requests for private letter rulings (2.50); further legal research regarding Minnesota law and state tax credit, including telephone conference with Minnesota Department of Insurance (1.0); legal research on whether and under what circumstances tax credit applies to spouse (1.0).	J. Crawford	4.50	900.00
07/15/03	Review and analyze draft Trust Agreement (2.3); research 501(c)(9) regulations regarding eligibility for VEBA membership requirements (.4).	J. Kraft	2.70	634.50
07/16/03	Conference with F. Singerman; research regarding sponsorship issue under ERISA and COBRA.	L. Rosenzweig	2.30	690.00
07/16/03	Attention to "HCTC for dependents" legal issue.	W. Hanlon	.40	140.00
07/16/03	Conference with L. Rosenzweig as to required research concerning DOL position on sponsorship by employee "organization."	F. Singerman	.30	117.00
07/17/03	Conferences with P. Miller regarding outstanding issues relating to COBRA and the Health Coverage Tax Credit (.30); legal research regarding same (2.20).	J. Crawford	2.50	500.00
07/17/03	Research re private letter ruling subject matter; telephone conference with F. Singerman regarding sponsorship; telephone conference with DOL official.	L. Rosenzweig	4.50	1,350.00
07/18/03	Research regarding IRS and DOL ruling request.	L. Rosenzweig	2.80	840.00
07/21/03	Conference call with P. Miller and J. Crawford regarding timetable and scope of project; review documentation.	L. Rosenzweig	1.10	330.00
07/22/03	Legal research regarding COBRA and what constitutes continuation coverage in light of the Health Coverage Tax Credit (HCTC) (1.2); preparation of email correspondence regarding proof of COBRA coverage for purposes of claiming the federal tax credit (.70); review of HCTC program materials and registration kit for determining proof of COBRA coverage (.70); telephone conference with representative from the HCTC program regarding COBRA issues (.70).	J. Crawford	3.30	660.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/22/03	Telephone conference with C. Reicke regarding authority issue.	W. Hanlon	.30	105.00
07/23/03	Email correspondence with R. Coffee regarding state-qualified health insurance plans and legal research regarding same (.80).	J. Crawford	.80	160.00
07/23/03	Lexis research regarding "authorized representative" under Section 1114 (1.70); review case law and prepare memo to W. Hanlon regarding same (1.00); telephone conference with W. Hanlon regarding hearing tomorrow (.20).	C. Riecke	2.90	681.50
07/25/03	Review and revise plan document.	L. Rosenzweig	2.50	750.00
07/28/03	Additional review and revision of plan document.	L. Rosenzweig	2.10	630.00
07/29/03	Research regarding agency procedures for letter opinions.	L. Rosenzweig	1.10	330.00
07/30/03	Additional revision to plan document.	L. Rosenzweig	1.10	330.00
07/31/03	Revise plan document.	L. Rosenzweig	2.50	750.00
	TOTAL		77.30	\$18,914.00

50 1114 PROPOSAL/NEGOTIATION

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/01/03	Revise settlement regarding termination on liability, joint presentations, availability and calculation of credit for cost reduction, limitation of liability of NSC and committee, exercise of COBRA limitation.	W. Hanlon	2.30	805.00
07/01/03	Telephone conference with F. Perlman regarding negotiations over settlement, especially termination on liability, joint presentations, availability and calculation of credit for cost reduction, limitation of liability of NSC and committee, exercise of COBRA limitation.	W. Hanlon	1.10	385.00
07/01/03	Telephone from F. Perlman regarding revisions to settlement, procedure for finalizing agreement in principle, notice to retirees, press release and motion to approve.	W. Hanlon	.60	210.00
07/01/03	Telephone conference with D. Coffec regarding notice to retirees, press release and motion to approve; telephone conference with P. Miller and W. Factor regarding same and coverage of negotiations and court scheduling.	W. Hanlon	1.30	455.00
07/01/03	Attention to motion for liquidation retention program and effect on continuation of COBRA coverage.	W. Hanlon	.40	140.00
07/01/03	Review of NSC comments to settlement proposal, especially termination of liability occurrence, scope of committee activities, telephone conference with P. Miller and W. Factor regarding same.	W. Hanlon	1.20	420.00
07/02/03	Begin preparing supplemental affidavit (.50).	C. Riecke	.50	117.50
07/07/03	Review NSC proposal particularly, exculpation and termination provisions for COBRA option B.	W. Hanlon	.80	280.00
07/07/03	Conference with P. Miller regarding NSC proposal particularly, exculpation and termination provisions for COBRA option B.	W. Hanlon	.60	210.00
07/07/03	Redraft default and termination language for COBRA option B.	W. Hanlon	1.50	525.00
07/07/03	Conference with F. Perlman regarding production of dependant data, contact information for life insurer, conversion rights, meeting schedules, packaging of educational materials, elimination of certain language relating to the exercise of NSC's duties under section 1114, clarification of exculpatory language dealing with COBRA option b; conforming exculpatory language, claims bar date.	W. Hanlon	1.20	420.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/08/03	Attention to numerous emails regarding proposed educational materials, inclusion of retirees in VEBA, follow-up items in settlement.	W. Hanlon	1.40	490.00
07/08/03	Draft provision regarding bar date order.	W. Hanlon	.50	175.00
07/08/03	Review proposed motion to approve settlement agreement, and comment same.	W. Hanlon	2.60	910.00
07/08/03	Attention to bar date order.	W. Hanlon	.30	105.00
07/09/03	Follow-up regarding COBRA coverage termination letter and ability to get private insurance.	W. Hanlon	.60	210.00
07/09/03	Review ERISA requirements on HIPAA creditable coverage for same (1.00); preparation of advice correspondence to D. Coffee regarding same (.40); review various correspondence from NEBCO and Retiree Committee on retiree kit, plan design, life insurance issues and Settlement Agreement revisions (2.20).	P. Miller	3.60	1,260.00
07/09/03	Review motion to settle and comment on same, circulate comments internally.	W. Hanlon	1.90	665.00
07/09/03	Telephone conference with W. Factor regarding release, 9019 and various footnotes.	W. Hanlon	.60	210.00
07/09/03	Telephone conference with S. Sisti regarding conference scheduling and content.	W. Hanlon	.80	280.00
07/09/03	Telephone conference with F. Perlman regarding status of settlement agreement, filing deadlines, motion for approval, conduct of meetings by NSC, Blue Cross, and NEBCO, miscellaneous clean up items on settlement.	W. Hanlon	.70	245.00
07/09/03	Email regarding timing of distribution of educational materials.	W. Hanlon	.30	105.00
07/09/03	Review changes by Debtor's counsel to settlement notice, motion to approve settlement and order shortening time.	W. Hanlon	1.80	630.00
07/09/03	Email committee regarding changes to settlement, procedure for approval, agenda for committee meeting.	W. Hanlon	.80	280.00
07/10/03	Review final package of documents regarding settlement, email corrections and sign off on final documents; telephone conference with S. Sisti regarding comments on J. Feeman documents.	W. Hanlon	.60	210.00
07/10/03	Review and comment on notice to Retirees, especially plain language description of same.	W. Hanlon	.80	280.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/14/03	Attention to Attorney Rebra Shuster information request regarding retiree (.30); telephone conference with R. Shuster (.10); prepare supplemental affidavit (2.40); two office conferences with W. Factor regarding same (.20); CM/ECF document search for information in a supplemental affidavit (.20); office conference with J. McManus regarding filing, service (.20); prepare notice of filing (.20); prepare hearing on retention application tomorrow (.30); prepare correspondence to Judge Squires with enclosure (.20).	C. Riecke	3.80	893.00
07/15/03	Attention to numerous emails regarding press release, state insurance plan options, retiree association.	W. Hanlon	1.30	455.00
07/15/03	Telephone to C. Riecke regarding formation of committee, notice, authority to bind in preparation for settlement.	W. Hanlon	.50	175.00
07/16/03	Correspondence to W. Hanlon with enclosure.	C. Riecke	.10	23.50
07/22/03	Work on presentation to court and addressing retiree objections.	W. Hanlon	1.80	630.00
07/22/03	Review motion under 1114 to terminate benefits.	G. Paloian	1.20	444.00
07/22/03	Conference with S. Fortier regarding call log, status of calls to retirees, pulling objections off docket, assembling content and addresses, phone numbers.	W. Hanlon	.70	245.00
07/22/03	Telephone conference with W. Hanlon regarding 1114 search (.10).	C. Riecke	.10	23.50
07/23/03	Prepare for hearing; conference with F. Perlman and C. Paloian regarding same.	W. Hanlon	2.40	840.00
07/23/03	Telephone conference with C. Riecke regarding authorized representative research, review same and related cases.	W. Hanlon	1.30	455.00
07/24/03	Review of law regarding spousal coverage under the Health Coverage Tax Credit.	J. Crawford	.50	100.00
07/24/03	Travel to/from and attend hearing on modification motion (3.00).	C. Riecke	3.00	705.00
07/24/03	Represent Retiree Committee in Court on motion to Authorize Settlement with National Steel pursuant to Section 1114; conferences with Debtor's counsel regarding objections; conferences with lenders counsel and counsel for committee for unsecured creditors regarding same.	G. Paloian	3.00	1,110.00
07/24/03	Obtain order approving settlement at hearing regarding same.	W. Hanlon	2.00	700.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/24/03	Conference with M. Glystoff regarding Weirton Independent Steel Workers request for additional time to choose coverage, introductions to creditors committee and S. Lenders regarding same.	W. Hanlon	1.00	350.00
07/30/03	Review interim order (.30); memo to W. Hanlon regarding same (.20).	C. Riecke	.50	<u>117.50</u>
	TOTAL		52.00	\$17,289.00

60 SETTLEMENT IMPLEMENTATION

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/08/03	Review letter to retirees and educational materials regarding Cobra Option A.	W. Hanlon	1.10	385.00
07/08/03	Attention to dependent and retiree information.	W. Hanlon	.70	245.00
07/08/03	Telephone to S. Sisti regarding communications with NSC and coordination of schedules, educational materials and exchange with NSC.	W. Hanlon	.40	140.00
07/09/03	Email K. Carr regarding retirees and dependents, complication of same.	W. Hanlon	.40	140.00
07/09/03	Emails regarding retiree spreadsheets.	W. Hanlon	.40	140.00
07/09/03	Follow-up on due diligence reference checks.	W. Hanlon	.40	140.00
07/09/03	Emails regarding retiree association composition, directors, dues.	W. Hanlon	.40	140.00
07/09/03	Attention to draft 501(c)(9) trust from NEBCO.	W. Hanlon	.60	210.00
07/09/03	Telephone conference with S. Sisti regarding references.	W. Hanlon	.20	70.00
07/09/03	Telephone conference with S. Sisti regarding education schedule, packet production.	W. Hanlon	.40	140.00
07/10/03	Telephone call from S. Sisti and telephone conference with F. Perlman regarding retiree information needed for mailing purposes.	W. Hanlon	.90	315.00
07/10/03	Email from D. Coffee regarding Freeman documents.	W. Hanlon	.20	70.00
07/15/03	Telephone conferences with counsel for NEBCO, P. Miller and W. Hanlon regarding approach to P.L.R. and "association" structure.	F. Singerman	1.30	507.00
07/15/03	Telephone conference with P. Miller, J. Crawford and F. Singerman regarding private letter ruling from IRS on availability of HCTC.	W. Hanlon	.70	245.00
07/15/03	Telephone conference with P. Miller, J. Crawford, F. Singerman and J. Reid, counsel to NEBCO, regarding legal opinion on HCTC, approach to IRS and DOL, coordination of efforts.	W. Hanlon	1.40	490.00
07/15/03	Telephone conference with P. Miller and S. Sisti regarding formal written request to NSC for adoption of second medical coverage, elements to include.	W. Hanlon	1.20	420.00
07/15/03	Review and analysis of VEBA Trust document (.50); review and analysis of Pre-65 VEBA medical plan document for same (1.00).	P. Miller	1.50	525.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/16/03	Work on Debtor submission for adoption of retiree medical programs (.90); review United American insurance policies on age-65 retirees for same (.20).	P. Miller	1.10	385.00
07/16/03	Conferences with P. Miller regarding settlement agreement and proposal (.50); telephone conferences with W. Hanlon regarding proposal to debtor (.50); preparation of cover letter explaining and enclosing proposal (.50); compilation of materials comprising committee's proposal (1.60).	J. Crawford	3.10	620.00
07/16/03	Attention to constituent listing provided by NSC.	W. Hanlon	.30	105.00
07/16/03	Attention to final pre and post participant kits.	W. Hanlon	1.00	350.00
07/16/03	Revise press release.	W. Hanlon	.40	140.00
07/16/03	Attention to nominee for retiree association president and emails regarding same.	W. Hanlon	.40	140.00
07/16/03	Review draft letter and attachments regarding July 16 written demand to adopt retiree benefit plan, conference with P. Miller and J. Crawford regarding same, revise and send letter.	W. Hanlon	.80	280.00
07/16/03	Telephone conference with S. Sisti regarding calls, mailings, communication and coordination with National.	W. Hanlon	1.20	420.00
07/16/03	Brief D. Coffee on Ass'n v. VEBA director and NEBCO hold harmless issues.	W. Hanlon	.70	245.00
07/21/03	Conference call with National Steel regarding implementation of COBRA Option B, particularly NSC requirements for adopting same.	W. Hanlon	.80	280.00
07/21/03	Attention to numerous emails regarding National Steel mailings regarding Option A, HCTC, draft settlement for meetings, press release, COBRA Option B website, certificate of coverage, Pittsburg and Detroit meeting announcements, Illinois, comprehensive insurance plan.	W. Hanlon	1.70	595.00
07/21/03	Preparation of email responses to questions from Committee members regarding COBRA and health coverage tax credit and legal research required to answer questions (1.50); telephone conferences with Retiree Committee members (1.50); further preparation of due diligence materials regarding NEBCO (1.20).	J. Crawford	4.20	840.00
07/23/03	Follow-up on P. Miller inquiry regarding COBRA Option B and telephone conference with R. Coffee regarding same.	W. Hanlon	.80	280.00
07/24/03	Meet with F. Perlman and T. Freeman regarding coordinating response to objections, COBRA letters, NSC qualification under TAA 2002 for HCTC credit.	W. Hanlon	1.00	350.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/28/03	Telephone to F. Villaci regarding implementation of COBRA B.	W. Hanlon	.90	315.00
07/29/03	Telephone conference with J. Yates (objector) regarding status of objection and possible appeal (.2).	S. Fortier	.20	25.00
07/29/03	Telephone conference with T. Freeman and S. Sisti regarding BC/BS behavior.	W. Hanlon	.50	175.00
07/29/03	Telephone conference with S. Sisti regarding West Virginia meetings.	W. Hanlon	.40	140.00
07/29/03	Telephone conference with T. Freeman regarding West Virginia inquiry regarding HCTC.	W. Hanlon	.50	175.00
07/29/03	Telephone conference with D. Coffee regarding M. Freeman and BC/BS approach to meetings, S. Sisti request regarding additional meetings.	W. Hanlon	.40	140.00
07/29/03	Telephone conference with W. Factor regarding amendments to disclosure affidavit.	W. Hanlon	.50	175.00
07/29/03	Telephone conference with J. Yates re guaranteed life insurance and medical coverage claim.	W. Hanlon	.70	245.00
07/31/03	Telephone call to S. Sisti regarding United American application.	W. Hanlon	.40	140.00
07/31/03	Email to T. Freeman; F. Perlman regarding adoption of Option B.	W. Hanlon	.50	175.00
07/31/03	Email regarding Minnesota meetings.	W. Hanlon	.20	70.00
07/31/03	Email regarding issuance of policy.	W. Hanlon	.20	<u>70.00</u>
	TOTAL		35.10	\$11197.00

70 ENGAGEMENT/FEE APPLICATION

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/15/03	Office conference with W. Factor regarding supplemental affidavit (.10); edit second amended affidavit (.60); travel to and attend hearing on Seyfarth retention (1.00); attention to D. Shuster correspondence (.10); telephone conference with D. Shuster (.10); review conflicts reports (.20); office conference with W. Factor regarding same (.10); telephone conference with W. Hanlon regarding settlement and hearing (.30); follow-up regarding same and CM/ECF docket search (.70); memo to J. McManus regarding same (.10).	C. Riecke	3.30	775.50
07/15/03	Telephone conference with C. Reicke regarding omnibus hearing, retention.	W. Hanlon	.30	105.00
07/15/03	Attend hearing on approval of Seyfarth retention (1.20); prepare for hearing (.20)	W. Factor	1.40	448.00
07/16/03	Discuss expense reimbursement for committee members.	W. Hanlon	.20	70.00
07/17/03	Office conference with W. Factor regarding supplemental affidavit (.10).	C. Riecke	.10	23.50
07/29/03	Attention to billing procedures especially interim fee applications, telephone conference with C. Riecke re same.	W. Hanlon	.60	210.00
07/29/03	Telephone conference with W. Hanlon regarding interim fee application (.40); attention to W. Hanlon request regarding interim fee payment (.20).	C. Riecke	.60	141.00
07/31/03	Edit invoice.	W. Hanlon	1.40	<u>490.00</u>
	TOTAL		7.90	\$2263.00

90 TRAVEL

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
07/23/03	Travel to Chicago from Boston for 1114 settlement hearing.	W. Hanlon	6.00	2,100.00
07/24/03	Travel from Chicago to Boston from 1114 settlement hearing.	W. Hanlon	6.00	<u>2,100.00</u>
	TOTAL		12.00	\$4,200.00
	TOTAL FEES			<u>\$93,345.00</u>

DISBURSEMENTS

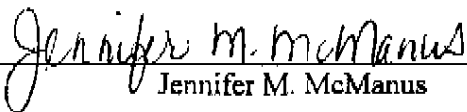
<u>DATE</u>	<u>EXPENSE CODE</u>	<u>DESCRIPTION</u>	<u>VALUE</u>
06/13/03	E105	Long Distance Telephone	2.86
06/30/03	D107C	Federal Express/Messenger Inv#: 476143219 Date Sent: 06/30/2003 Sender: ANA PEREZ Airbill: 841339450083 SCOTT JANUSEK SEYFORTH SHAW 55 EAST MONROE ST CHICAGO, IL 60603	17.55
07/01/03	E105	Long Distance Telephone	.90
07/01/03	E105	Long Distance Telephone	8.40
07/01/03	E101	Copying	198.00
07/09/03	E104	Facsimile	3.05
07/11/03	E105	Long Distance Telephone	22.36
07/11/03	E106	Online Research June, 2003 Westlaw	238.96
07/14/03	E106	Online Research June, 2003 LexisNexis	311.38
07/14/03	E101	Copying	52.60
07/14/03	E101	Copying	53.80
07/16/03	E105	Long Distance Telephone	4.16
07/16/03	E104	Facsimile	93.40
07/16/03	E101	Copying	93.60
07/17/03	E105	Long Distance Telephone	106.00
07/22/03	D12	Document Production - CHOICEPOINT SERVICES INC.	362.30
Total Disbursements			<u>\$1,569.32</u>
Total Fees and Disbursements			<u>\$94,914.32</u>

Timekeeper Summary


W. Factor	Partner	-	9.60	hours at	\$320.00	per hour
P. Miller	Partner	-	43.00	hours at	\$350.00	per hour
G. Palbian	Partner	-	5.20	hours at	\$370.00	per hour
F. Singerman	Partner	-	5.80	hours at	\$390.00	per hour
J. Crawford	Associate	-	46.00	hours at	\$200.00	per hour
J. Kraft	Associate	-	2.70	hours at	\$235.00	per hour
T. Kuska	Associate	-	1.00	hours at	\$215.00	per hour
C. Riecke	Associate	-	16.90	hours at	\$235.00	per hour
L. Rosenzweig	Of Counsel	-	20.00	hours at	\$300.00	per hour
J. McManus	Paralegal	-	3.10	hours at	\$140.00	per hour
D. Welding	Paralegal	-	11.90	hours at	\$155.00	per hour
B. Edwards	Librarian	-	.20	hours at	\$90.00	per hour
W. Hanlon	Partner I	-	120.00	hours at	\$350.00	per hour
K. Carr	Legal Asst.	-	6.30	hours at	\$140.00	per hour
S. Fortier	Legal Asst.	-	46.70	hours at	\$125.00	per hour

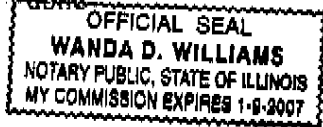
CERTIFICATE OF SERVICE

I, Jennifer M. McManus, a non-attorney, do hereby certify that I caused a true and correct copy of each of the **Notice of Filing of Amended Second Monthly Fee Statement of Seyfarth Shaw LLP** and the **Amended Second Monthly Fee Statement of Seyfarth Shaw LLP, Counsel to the Official Committee of Retired Employees, Pursuant to the Administrative Order under 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Periodic Compensation and Reimbursement of Expenses of Professionals**, to be served upon the entities listed on the attached Service List by causing the same to be deposited, in properly-addressed envelopes with sufficient first-class postage prepaid, into the United States Mail chute located at 55 East Monroe Street, Chicago, Illinois 60603, on this 28th day of August 2003, before the hour of 5:00 p.m.


Jennifer M. McManus

Subscribed and Sworn to before
me this 28th day of August, 2003.


Notary Public



SERVICE LIST

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

FILED
UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
SEP 25 2003
KENNETH B. GARDNER, CLERK
PG REP. - KG

In re:) Case No. 02-08699
) (Jointly Administered)
NATIONAL STEEL CORPORATION,) Chapter 11
et al.)
) Honorable John H. Squires
Debtors.)
)

**COMBINED THIRD MONTHLY FEE STATEMENT OF
SEYFARTH SHAW LLP, COUNSEL TO THE OFFICIAL COMMITTEE
OF RETIRED EMPLOYEES, AND REQUEST FOR REIMBURSEMENT
OF EXPENSES OF COMMITTEE MEMBERS, PURSUANT TO THE
ADMINISTRATIVE ORDER ESTABLISHING PROCEDURES FOR
PERIODIC COMPENSATION AND REIMBURSEMENT**

Seyfarth Shaw LLP (“Seyfarth”), as counsel to the Official Committee of Retired Employees (the “Retirees’ Committee”), hereby files its third monthly fee statement (the “Monthly Fee Statement”) for the period of August 1, 2003, through August 31, 2003 (the “Statement Period”), and requests reimbursement of expenses of members of the Retirees’ Committee (the “Request for Reimbursement”), and in support hereof respectfully states as follows:

GENERAL BACKGROUND

1. On March 6, 2002 (the “Petition Date”), the Debtors commenced these cases (the “Cases”) by filing their voluntary petitions for Chapter 11 relief under the Bankruptcy Code.
2. On March 7, 2002, this Court entered that certain Administrative Order under 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Periodic Compensation and Reimbursement of Expenses of Professionals (the “Administrative Order”).
3. On April 24, 2003, this Court ordered the appointment of the Retirees’ Committee pursuant to Section 1114(d) of the Bankruptcy Code.

4. Pursuant to a Joint Report of the United States Trustee and the Debtors of Proposed Retirees' Committee Members, on May 13, 2003, this Court appointed the members of the Retirees' Committee.

REQUEST FOR REIMBURSEMENT

5. Paragraph 13 of the Administrative Order provides, as follows:

Each member of the Committee in these cases shall be permitted to submit statements of expenses (excluding Committee member counsel fees and expenses) and supporting vouchers to counsel for the Committee, who shall collect and file such requests in accordance with the foregoing procedure for monthly, interim and final compensation and reimbursement of Professionals.

Administrative Order, ¶ 13.

6. The statement of expenses referenced above is attached hereto as **Exhibit A**. In this connection, the Committee respectfully requests that the reimbursement of the expenses of the individual members of the Retirees' Committee (the "Committee Members") listed on Exhibit A be made by separate checks (the "Checks") made payable to each such respective Committee Member, as follows:

COMMITTEE MEMBER	AMOUNT OF REIMBURSABLE EXPENSES
Howard J. Buchanan	\$898.30
David A. Chatfield	\$965.16
Richard P. Coffee	\$706.67
Richard L. Rybicki	\$391.40

and respectfully requests that delivery of the Checks be made in care of the following: Ms. Theresa Ponds, Seyfarth Shaw LLP, Two Seaport Lane, Suite 300, Boston, Massachusetts 02210.

MONTHLY FEE STATEMENT

7. On June 2, 2003, the Retirees' Committee approved the engagement of Seyfarth to act as its counsel.

8. On July 15, 2003, this Court entered that certain Order authorizing the Retirees' Committee to retain and employ Seyfarth retroactive to June 2, 2003.

9. On August 8, 2003, Seyfarth filed its First Monthly Fee Statement as Counsel to the Retirees' Committee (the "First Monthly Fee Statement").

10. On August 26, 2003, Seyfarth filed its Second Monthly Fee Statement as Counsel to the Retirees' Committee.

11. On August 28, 2003, Seyfarth filed its Amended Second Monthly Fee Statement as Counsel to the Retirees' Committee (the "Second Monthly Fee Statement").

12. A copy of the time and expense detail for this Monthly Fee Statement is attached hereto as **Exhibit B** and incorporated herein by reference. During the Statement Period, Seyfarth: (A) rendered 263.10 hours of legal services to the Retirees' Committee and for which compensation is sought in the total amount of \$74,858.00 (the "Requested Fees"); and (B) incurred expenses on behalf of the Retirees' Committee, and for which reimbursement is sought, in the total amount of \$4,043.12 (the "Requested Expenses").

13. Pursuant to the Administrative Order, notice of this Monthly Fee Statement has been given to each of the Notice Parties, as that term is defined in Paragraph 4 of the Administrative Order.

14. Unless any Notice Party objects to the Monthly Fee Statement, in whole or in part, and pursuant to the objection procedure enumerated in the Administrative Order, on or before twenty (20) days from the date of service of this Monthly Fee Statement, the Debtors shall

be authorized to pay the Requested Fees and Expenses to Seyfarth in accordance with the terms of the Administrative Order without further order of the Court.

15. The following table and statement provide a summary statement of the status of Seyfarth's First and Second Monthly Fee Statements in these Cases:

Monthly Statement Filing Date and Docket Number	Statement Period	Total Fees Requested	Total Expenses Requested	Amount of Fees to Be Authorized for Payment @ 90%	Objections Filed with the Court to Date	Amount of Fees Paid to Date
8/8/03 [Docket No. 2762]	6/2/03 - 6/30/03	\$86,024.50	\$0.00	\$77,422.05	None	\$0.00
8/28/03 [Docket No. 2867]	7/1/03 - 7/31/03	\$93,345.00	\$1,569.32	\$84,010.50	None	\$0.00
TOTAL		\$179,369.50	\$1,569.73	\$161,432.55	None	\$0.00

16. Seyfarth reserves the right to correct, amend, or supplement the Monthly Fee Statement until such time as final compensation and reimbursement are sought from the Debtors' bankruptcy estates.

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Dated: September 25, 2003

Respectfully submitted,

SEYFARTH SHAW LLP

By:



~~William J. Factor (6205675)~~
Charles S. Riccke (90785186)
55 East Monroe Street
Suite 4200
Chicago, Illinois 60603-5803
Tel.: (312) 346-8000

-and-

William J. Hanlon
World Trade Center East
Two Seaport Lane
Suite 300
Boston, Massachusetts 02210-2028
Tel.: (617) 946-4800

*Counsel to the Official Committee
of Retired Employees*

Retiree Committee Member	Date	Expense	Amount	Committee Member's Total Expenses
Howard J. Buchanan	07/10/03	Mileage - Columbia, SC to Pittsburgh, PA (586 miles x \$.36 = \$210.96)	210.96	898.30
	07/28/03	* West Virginia Turnpike	1.25	
	07/28/03	Food - Turnpike Vending Machine	8.00	
	07/28/03	* Meal - Ground Round Restaurant	12.81	
	07/28/03	* Lodging - Holiday Inn - Airport	138.84	
	07/29/03	Mileage - Pittsburgh to Somerset, PA (85 miles x \$.36 = \$30.60)	30.60	
	07/29/03	Mileage - Somerset, PA to Weirton, WV (116 miles x \$.36 = \$41.76)	41.76	
	08/05/03	* Lodging - Holiday Inn - Weirton, WV	87.19	
	08/06/03	* Lodging - Hampton Inn, Steubenville, OH	90.92	
	08/06/03	* Meal - Naples Spaghetti House	16.73	
	08/07/03	* Meal - Holiday Inn	6.70	
	08/07/03	* Meal - Holiday Inn	5.78	
	08/07/03	Mileage - Weirton, W. VA to Somerset, PA (116 miles x \$.36 = \$41.76)	41.76	
	08/28/03	Mileage - Somerset, Pa. to Columbia, South Carolina (550 miles x \$.36)	198.00	
08/28/03	Meal - rest stop vending food	7.00		
David A. Chatfield	07/28/03	Mileage - Michigan City, IN to Pittsburgh, PA and return (800 miles x \$.36 = \$288.00)	288.00	965.16
	07/28/03	* Lodging - Holiday Inn - Airport	98.71	
	07/29/03	* Meal - Ground Round Restaurant	17.00	
	07/29/03	Ohio and Pennsylvania Turnpikes	26.30	
	08/05/03	Mileage - Michigan City, IN to Weirton, WV and return (811 x \$.36 = \$291.96)	291.96	
	08/05/03	* Lodging - Holiday Inn - Weirton, WV	87.19	
	08/06/03	* Lodging - Hampton Inn, Steubenville, OH	90.92	
	08/06/03	* Meal - Holiday Inn	7.60	
	08/06/03	* Meal - Holiday Inn	6.51	
	08/06/03	* Meal - Naples Spaghetti House	17.00	
	08/07/03	* Meal - Panera Bread	10.57	
	08/07/03	Ohio Turnpike and Indiana Toll Road	23.40	
	Richard P. Coffee	07/19/03	Mileage - Michigan City, IN to Chesterton, IN and return (32 miles x \$.36 = \$11.52)	
07/24/03		Mileage - Michigan City, IN to Chicago, IL and return (128 miles x \$.36 = \$46.08)	46.08	
07/24/03		Mileage - Michigan City, IN to Collinsville, IL and return (734 miles x \$.36 = \$264.24)	264.24	
07/24/03		Tolls	5.60	
07/24/03		* Parking	22.00	

	07/24/03			
	07/26/03	* Lodging - Holiday Inn - Collinsville, IL	245.22	
	07/24/03	* Meal - Bandana's	20.00	
	07/25/03	* Meal - Zapatas	19.06	
	07/25/03	* Meal - Charlie Gittos	58.70	
	07/25/03	Tolls	0.60	
	09/05/03	* Postage - Express Mail to IRS	13.65	706.67
Richard L. Rybicki	07/21/03	Mileage - To and From Fort Myers and Detroit Metro Airports (120 miles x \$.36 = \$43.20)	43.20	
	07/24/03	Meal - Rams Horn Restaurant - Breakfast Meeting with Leon Judd	16.00	
	07/26/03	Mileage - To and From Fort Myers and Detroit Metro Airports (120 miles x \$.36 = \$43.20)	43.20	
		Parking - Detroit Metro Airport	10.00	
	07/25/03	* Air Fare - Naples, FL to Detroit Metro and return	279.00	391.40
GRAND TOTAL				\$2,961.53

*Backup receipt available.

10 CASE ADMINISTRATION AND NON-COMMITTEE COMMUNICATIONS

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
08/01/03	Telephone conference with P. Biznick regarding COBRA A letters to Weirton retirees.	W. Hanlon	.20	70.00
08/04/03	Work on June Monthly Statement.	J. McManus	.40	56.00
08/05/03	Telephone conference with entire West Virginia Department of Insurance Regulation regarding HCTC and related concerns, telephone conference with D. Coffee regarding same.	W. Hanlon	1.60	560.00
08/05/03	Attention to motion to reject executive contracts.	W. Hanlon	.20	70.00
08/05/03	Telephone conference with F. Perlman regarding LTD plan, retiree expenses, plan implementation, COBRA A letters.	W. Hanlon	.20	70.00
08/06/03	Telephone conference with M.J. Pickens, G.C. of W. Virginia Insurance Commission regarding qualification as COBRA and under HCTC.	W. Hanlon	.10	35.00
08/06/03	Telephone conference with M.J. Pickens regarding IRS and DOL private letter rulings.	W. Hanlon	.80	280.00
08/07/03	Telephone conference with D. Coffee regarding VEBA and PLRs, meeting schedule.	W. Hanlon	.20	70.00
08/07/03	Attention to final order regarding settlement.	W. Hanlon	.20	70.00
08/07/03	Letter to F. Perlman regarding long term disability plan.	W. Hanlon	.20	70.00
08/11/03	Telephone conference with retiree regarding COBRA letter he received (.30); message to W. Hanlon regarding same (.10)	W. Factor	.40	128.00
08/12/03	Work on First Interim Fee Application.	J. McManus	.80	112.00
08/18/03	Attention to fax regarding COBRA A Option for 18 months.	W. Hanlon	.40	140.00
08/19/03	Telephone conference with S. Sisti regarding health assistance partnership.	W. Hanlon	.20	70.00
08/19/03	Telephone conference with L. Rosenzweig and telephone conference with F. Perlman regarding same.	W. Hanlon	.20	70.00
08/20/03	Conference with A. Schmidt at Health Assistance Partnership regarding misleading memorandum, proposed retraction and USWA, letter regarding same.	W. Hanlon	1.00	350.00
08/21/03	Work on letter to Families USA/Health Assistance Partnership.	W. Hanlon	.80	280.00
08/21/03	Conference with H. Darlin regarding settlement and order.	W. Hanlon	.80	280.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
08/22/03	Telephone conference with H. Dalin regarding settlement.	W. Hanlon	.30	105.00
08/22/03	Email H. Dalin at Health Assistance Partnership regarding COBRA B.	W. Hanlon	.50	175.00
08/27/03	Conference call with NEBCO and Benistar representatives.	L. Rosenzweig	1.20	360.00
08/28/03	Email committee regarding private ruling request.	W. Hanlon	.20	70.00
08/28/03	Email committee regarding agenda.	W. Hanlon	.70	245.00
08/28/03	Telephone conference with S. Sisti regarding vendor issues and indemnification.	W. Hanlon	.40	140.00
08/28/03	Telephone conference with F. Perlman regarding NSC co-request, change from association to board, committee member reimbursement mistaken COBRA A letter.	W. Hanlon	.40	140.00
08/29/03	Conference call with NEBCO, Benistar and Seyfarth benefit attorneys regarding vendor structure and plan design, especially contracting with vendors, role of Benistar, fiduciary liability insurance, fees of vendors, open enrollments, special qualifying events, inclusion of employee groups in plan.	W. Hanlon	1.80	<u>630.00</u>
	TOTAL		14.20	\$4,646.00

20 COMMITTEE MEETINGS, MINUTES AND COMMITTEE COMMUNICATION

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
08/01/03	Review minutes of July 28, 2003 meeting, edit same.	W. Hanlon	.40	140.00
08/01/03	Conference with S. Fortier re retiree inquiries.	W. Hanlon	.30	105.00
08/01/03	Office conference with W. Hanlon regarding COBRA Option A mailings (.10); telephone conference with Great West regarding same (.10); telephone conference with National Steel regarding same (.10); telephone conference with retiree to follow-up on questions regarding status of COBRA Option A mailing and sixty day enrollment period (.20); final, sign and send letter to G. Bowling (.20); office conference with W. Hanlon regarding 7/28/03 retiree committee meeting minutes (.10); finalize meeting minutes and prepare same for distribution (.20); voice mail message from/to retiree regarding health benefits (.10) review draft letter to retirees and comment on same (.40).	S. Fortier	1.50	187.50
08/04/03	Telephone conference with P. Hynes and W. Factor regarding long term disability.	W. Hanlon	.50	175.00
08/04/03	Retiree committee meeting regarding educational meetings, VEBA covenant, individual issues.	W. Hanlon	.70	245.00
08/04/03	Review various correspondence with W. Hanlon, D. Coffee, Retiree Committee members and NEBCO regarding retiree coverage issues.	P. Miller	1.30	455.00
08/04/03	Conference with S. Fortier regarding minutes.	W. Hanlon	.20	70.00
08/04/03	Telephone conference with Retiree Committee members (.60); office conference with W. Hanlon regarding same (.10); voice mail messages to/from retiree regarding benefits questions (.10).	S. Fortier	.80	100.00
08/04/03	Emails regarding letter to retirees.	W. Hanlon	.30	105.00
08/05/03	Follow-up call to P. Hynes regarding client's participation in LTD plan-status as retiree.	W. Hanlon	.70	245.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
08/06/03	Review various correspondence with W. Hanlon, D. Coffee, et al. regarding retiree coverage issues (.50); phone conference with W. Hanlon and L. Rosenzweig and J. Crawford regarding IRS and DOI. private letter ruling filings and related matters (.70); phone conference with J. Crawford regarding preparation of IRS private letter ruling request for same (.30).	P. Miller	1.50	525.00
08/06/03	Drafting plan documents (2.0); various telephone conferences with Hanlon, Miller and Crawford regarding status of letter ruling requests (1.50); telephone conferences with Hanlon and West Virginia Department of Insurance (.50).	L. Rosenzweig	4.00	1,200.00
08/07/03	Circulate as filed settlement agreement.	W. Hanlon	.20	70.00
08/07/03	Various correspondence with W. Hanlon on retiree coverage and governmental ruling requests (.40); various conferences with J. Crawford regarding same (.90); review and revision of draft IRS private letter ruling rest provisions for same (.50).	P. Miller	1.80	630.00
08/08/03	Various correspondence with W. Hanlon on retiree coverage and governmental ruling requests (.30); various conferences with J. Crawford regarding same (.50); review PLR request materials regarding same (.40).	P. Miller	1.20	420.00
08/08/03	Email regarding LTD benefits from Retiree Committee Chair and respond to same.	W. Hanlon	.50	175.00
08/11/03	Conferences with J. Crawford regarding IRS private letter ruling (.40); review and analysis of draft ruling regarding same (1.20).	P. Miller	1.60	560.00
08/12/03	Conferences with L. Rosensweig regarding same and regarding VEBA trust review (.40); correspondence with F. Singerman and L. Rosensweig regarding same (.20); conferences with W. Factor regarding retiree letter on COBRA A and 18-month coverage issues (.30); review COBRA letter regarding same (.30); preparation of correspondence to Retiree Committee on IRS letter and response for same (.50).	P. Miller	1.70	595.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
08/13/03	Conferences with J. Crawford and L. Rosensweig regarding National Steel Plan documents and VEBA trust revisions (.80); correspondence with Retiree Committee members on COBRA letter issues for same (.30); phone conference with F. Perlman regarding retiree letter (.10); correspondence with Retiree Committee regarding same (.20).	P. Miller	1.40	490.00
08/18/03	Telephone conference with F. Hudson regarding August 5, 2003 letter to objecting creditors.	W. Hanlon	.50	175.00
08/18/03	Review National Steel bankruptcy pleadings regarding retiree committee matters.	P. Miller	1.20	420.00
08/19/03	Prepare for committee meeting, emails to Retiree Committee regarding private letter ruling, health assistance partnership and agenda.	W. Hanlon	1.00	350.00
08/19/03	Conferences with J. Crawford regarding revisions to PLR request (.80); phone conference with W. Hanlon, F. Singerman regarding various VEBA trust, plan document and PLR matters (1.0).	P. Miller	1.80	630.00
08/19/03	Telephone conference with F. Singerman, L. Rosenweig, P. Miler and J. Crawford regarding VEBA documents, plan documents, private letter rulings from Internal Revenue Service and Department of Revenue, plan governance.	W. Hanlon	1.00	350.00
08/20/03	Prepare for and attend committee meeting regarding VEBA and plan documents, private letter rulings for Internal Revenue Service and Department of Revenue, health assistance partnership, conference with S. Fortier regarding same.	W. Hanlon	1.00	350.00
08/20/03	Telephone conference with N. Williams regarding life insurance.	W. Hanlon	.40	140.00
08/20/03	Conference call with clients and Hanlon, et al regarding status of implementation of plan and trust.	L. Rosenzweig	2.00	600.00
08/20/03	Participate in Committee meeting (1.0); provide comments on PLR to J. Crawford (.30); conference with L. Rosenzweig regarding health plan documents (.70).	F. Singerman	2.00	780.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
08/20/03	Participated in conference call with retiree committee (.50); review emails regarding new developments regarding USWA materials (1.10); conference calls with Hanlon and Sisti regarding plan document (.60); call to Skadden regarding sponsorship of health plan requests to IRS and DOL (.20).	L. Rosenzweig	2.40	720.00
08/20/03	Conferences with J. Crawford and phone conference with J. Crawford and F. Singerman regarding various PLR submission issues (.70); various correspondence with W. Hanlon, F. Singerman and committee on various issues on HAP, VEBA trust and PLR submission (.60).	P. Miller	1.30	455.00
08/21/03	Teleconference with Hanlon regarding status of projects.	L. Rosenzweig	.40	120.00
08/22/03	Review materials for W. Hanlon on HAP and retraction of announcements on VEBA trust and NEBCO plan.	P. Miller	.30	105.00
08/22/03	Prepare for conference call regarding preparation of health plan document (.80); conference call with Trudeau, et al. regarding document (2.0); teleconference with Hanlon regarding same (.30).	L. Rosenzweig	3.10	930.00
08/25/03	Conferences with J. Crawford regarding same and regarding distribution of retiree materials on tax credit.	P. Miller	.30	105.00
08/26/03	Various conferences with J. Crawford regarding same (.30); various correspondence and phone conferences with F. Singerman, W. Hanlon and L. Rosenzweig regarding IRS PLR (1.30); correspondence and conferences with F. Singerman and L. Rosenzweig regarding same (.90).	P. Miller	2.50	875.00
08/27/03	Review revised IRS private letter ruling request and revised VEBA trust document.	P. Miller	1.30	455.00
08/27/03	Review emails regarding new developments and revisions to draft PLR.	L. Rosenzweig	1.50	450.00
08/27/03	Telephone conference with L. Rosenzweig, J. Crawford and F. Singerman regarding VEBA plan and PLR - final comments regarding same and delivery to National, Skadden, NEBCO and PNC, attention to emails regarding same.	W. Hanlon	1.50	525.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
08/27/03	Telephone conference with W. Hanlon, L. Rosenzweig and J. Crawford regarding PLR, Trust and Plan documents (.50); telephone conference with L. Rosenzweig and J. Crawford regarding revisions to PLR (.30); research COBRA termination (.20).	F. Singerman	1.00	390.00
08/28/03	Telephone conferences with P. Miller, W. Hanlon, L. Rosenzweig, and F. Singerman (1.70); telephone conference with F. Singerman regarding Bankruptcy Code, particularly with respect to Section 1114 (1.0).	J. Crawford	2.70	540.00
08/28/03	Prepare for conference call (.20); conference call with Hanlon, et. al. regarding outstanding plan design issues and changes to PLR (.80).	L. Rosenzweig	1.00	300.00
08/28/03	Letter to F. Perlman regarding joining Retiree Committee in private letter ruling, change in plan sponsorship.	W. Hanlon	.90	315.00
08/28/03	Telephone conference with F. Singerman, P. Miller, J. Crawford, L. Rosenzweig regarding VEBA Trust, plan document and private letter ruling, particularly correct representative, co-request by NSC, potential liability of U.S. Steel in event of COBRA failure, timing of filing.	W. Hanlon	1.00	350.00
08/28/03	Emails regarding plan design issues.	W. Hanlon	.20	70.00
08/28/03	Discuss national agenda items, telephone conference with F. Singerman.	W. Hanlon	.30	105.00
08/28/03	Conferences with J. Crawford regarding PLR request (.30); phone conference with F. Singerman regarding US Steel COBRA liability issues (.30); conference call with W. Hanlon, F. Singerman, J. Crawford and L. Rosenzweig regarding PLR request and VEBA trust documents and Retiree Committee matter (1.10); various correspondence and phone conferences with F. Singerman, J. Crawford and W. Hanlon regarding same (1.30); conferences with L. Rosenzweig regarding same (.30).	P. Miller	3.30	1,155.00
08/29/03	Telephone conference with D. Chatfield and F. Singerman regarding conference call with NIBCO, Benistar and Seyfarth and email report to committee.	W. Hanlon	1.70	595.00
08/29/03	Conference call with Committee members regarding plan implementation issues.	L. Rosenzweig	2.30	690.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
08/29/03	Committee call regarding VEBA status, governance, VEBA as employee organization, private letter ruling request, selection of committee as taxpayer, request to NSC to join in P.L.R. request, handling of "identity of benefits" issue, design issues with respect plan, especially enrollment, eligibility, open periods, ability and eligibility for COBRA A/state plan/COBRA B, potential changes to P.L.R. request, follow-up with NEBCO and Benistar regarding vendor relations with Trust.	W. Hanlon	2.00	700.00
08/29/03	Telephone conferences with Retiree Committee, NEBCO, and Navistar (2.90); review of email correspondence relating to conference calls (.40).	J. Crawford	3.30	660.00
08/29/03	E-mails from W. Hanlon with meeting agenda and VEBA Trust Agreement (.50); telephone conference with Retiree Committee regarding VEBA Trust (2.0); telephone conferences with D. Rybicki regarding expense reimbursement (.20); office conference with W. Hanlon regarding same (.10); telephone conference with retiree regarding insurance and pension questions (.30) edit Meeting Minutes from 8/4 and 8/20 meetings (.50).	S. Fortier	3.60	450.00
08/29/03	Conference call with Retiree Committee regarding various retiree medical and COBRA B issues (2.0); conferences with J. Crawford regarding same (.20); phone conference with W. Hanlon, F. Singerman, Benistar, plan administrator, and NEBCO, plan broker, and D. Chatfield regarding various plan administration issues on COBRA B (1.50).	P. Miller	3.70	1,295.00
08/29/03	Conference call with NEBCO and other vendor representatives, and Singerman, Hanlon and Miller regarding plan design and other implementation issues.	L. Rosenczweig	1.50	450.00
	TOTAL		74.60	\$23,092.50

30 BENEFIT PLAN ANALYSIS/LEGAL RESEARCH

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
08/04/03	Research 1114 regarding coverage of disability plans.	W. Hanlon	1.50	525.00
08/07/03	Legal research, review, and compilation of statutory material and otherwise relating to COBRA continuation coverage and the Health Coverage Tax Credit (3.0); review and organization of court orders and filings relating to facts necessary to frame issues for private letter rulings to the Internal Revenue Service (2.30); preparation of private letter ruling request (2.0).	J. Crawford	7.30	1,460.00
08/07/03	Review emails regarding developments for health plan.	L. Rosenzweig	.30	90.00
08/08/03	Conferences with P. Miller regarding private letter ruling request (.40); further review of legal authority relating to COBRA (.60); further review of relevant factual materials, including the settlement agreement (1.0); further preparation and revision of private letter ruling request (4.90).	J. Crawford	6.90	1,380.00
08/08/03	Review IRS authority regarding the request for a private letter ruling (1.0); drafting letter for ruling (.50).	L. Rosenzweig	1.50	450.00
08/10/03	Further preparation of private letter ruling to the Internal Revenue Service regarding COBRA continuation coverage.	J. Crawford	3.00	600.00
08/11/03	Further preparation and revision of private letter ruling to Internal Revenue Service regarding COBRA continuation coverage (3.0); review of materials potentially necessary to be attached to private letter ruling and citation of relevant facts (1.70).	J. Crawford	4.70	940.00
08/12/03	Conference with P. Miller regarding private letter ruling request (.20); revision of private letter ruling request (.30).	J. Crawford	.50	100.00
08/13/03	Telephone conference with L. Rosenzweig and P. Miller regarding plan document and VEBA trust document (.60); preparation of due diligence memorandum (1.0).	J. Crawford	1.60	320.00
08/14/03	Further preparation and revision of due diligence memorandum.	J. Crawford	1.80	360.00
08/15/03	Further preparation of due diligence memorandum (1.0); review of materials to be attached to memorandum (1.0).	J. Crawford	2.00	400.00
08/15/03	Plan drafting.	L. Rosenzweig	4.20	1,260.00

<u>DATE</u>	<u>DESCRIPTION</u>	<u>ATTORNEY</u>	<u>HOURS</u>	<u>VALUE</u>
08/21/03	Review of correspondence regarding status of COBRA Option B under the Health Coverage Tax Credit (.40); review of Revenue Procedures regarding submission of private letter ruling request (.80).	J. Crawford	1.20	240.00
08/26/03	Legal research regarding Trade Act of 2002, including review of legislative history, and telephone conferences with F. Singerman regarding same (3.0); telephone conferences and email correspondence with W. Hanlon, F. Singerman, L. Rosenzweig, and P. Miller regarding request for private letter ruling (2.20).	J. Crawford	5.20	1,040.00
08/27/03	Research regarding new COBRA cases arising in the context of a bankruptcy.	L. Rosenzweig	1.50	450.00
08/27/03	Telephone conferences with F. Singerman regarding additional revisions to request for private letter ruling (1.0); preparation of further revisions to be circulated to Seyfarth Shaw attorneys for comments (.50); telephone conference with P. Miller, F. Singerman, W. Hanlon, and L. Rosenzweig regarding request and other outstanding issues for National Steel Retiree Committee (.90); email correspondence regarding revisions to request (1.0); further revision of request for private letter ruling, per changes from W. Hanlon and F. Singerman (3.0); email correspondence with L. Rosenzweig regarding VEBA Trust (.40).	J. Crawford	6.80	1,360.00
08/27/03	Brief research regarding Section 35 and application of Section 1114 to COBRA.	F. Singerman	.40	156.00
08/29/03	Research ERISA duty with respect to eligible participants who have not enrolled.	F. Singerman	1.50	<u>585.00</u>
	TOTAL		51.90	\$11,716.00