

BOND, SCHOENECK & KING, PLLC
ATTORNEYS AT LAW

IRS. NO. 27-0015651

One Lincoln Center
Syracuse, New York 13202-1355

TEL: (315) 218-8000
FAX: (315) 218-8100

December 23, 2003
Bill Number: 19220696

SPECIAL METALS CORPORATION

<u>Matter Summary by Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
R.C.Berger	146.40	\$280.00	\$40,992.00
S.L.Johnson	54.60	280.00	15,288.00
E.J.Kelley, Jr.	0.50	315.00	157.50
P.J.Pedro	93.00	240.00	22,320.00
D.M.McCann	107.60	135.00	14,526.00
D.L.Nocilly	3.00	175.00	525.00
A.L.Labarge	36.10	85.00	3,068.50
T.A.Vanetti	17.30	95.00	1,643.50
	<hr/>		<hr/>
	458.50		98,520.50
Less 10% Discount			9852.05
Total	<hr/>		<hr/>
	458.50		\$88,668.45

Accounts Are Due Within 30 Days.

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Matter Disbursement Summary

Business Meals	\$85.99
Color Copy Charges	0.75
Computerized Research	109.26
Copy Charges	365.15
Corporate Record	346.51
Courier Service	454.92
Fax Charges	111.00
Filing Fee	40.00
Long Distance Telephone Charges	179.94
Miscellaneous	7.06
Postal Service	10.23
Title Search	95.00
Travel Expense	3,855.24
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Total Disbursements	\$5,661.05

TOTAL FOR THIS MATTER \$94,329.50

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ROBERT F. DROPKIN
SPECIAL METALS CORPORATION
4317 MIDDLE SETTLEMENT ROAD
NEW HARTFORD, NY 13413-9576

REMITTANCE ADVICE

(Please return this page with your payment)

Client ID: 014968

Matter 310850

Total Legal Services	\$88,668.45
Total Disbursements	5,661.05
Total for Bill Number : 19220696	<u><u>\$94,329.50</u></u>

EXHIBIT C

<u>Attorney</u>	<u>Hourly Rate</u>
Ronald C. Berger	\$280.00
Steven L. Johnson	\$280.00
Patrick J. Pedro	\$240.00
Danielle M. McCann	\$135.00
<u>Legal Assistants</u>	
Amy Labarge	\$ 85.00
Therese Vanetti	\$ 95.00