
10/16/03	JJL	Telephone conference with R. McDonald and B. Kogut regarding Congress Financial statement	.60
10/16/03	JJL	Review government guidelines for covenants not to sue regarding Ludlow	1.80
10/16/03	DIS	Telephone conference with R. McDonald regarding tax claims	.10
10/16/03	DIS	Conference with J. Van Horn regarding tax claim objections	.30
10/16/03	DIS	Conference with J. Ludwikowski and investigate mass tort claims	.40
10/16/03	JEV	Conference with D. Swan regarding tax claim objections (.3); review tax claim analysis (.4); draft omnibus objection to tax claims (1.4); review with D. Swan (.1); make revisions (.3)	2.50
10/16/03	TMC	Research magnesium claims for D. Swan and J. Ludwikowski	.40
10/17/03	RGS	Telephone conference with S. Feiner regarding Inco settlement (.5); telephone conference with D. Wanlass regarding conference call regarding Inco resolution (.2)	.70
10/17/03	DIS	Review and comments to J. Ludwikowski litigation memorandum	.40
10/17/03	DIS	Conference with K. Batik regarding PBGC claim issues	.30
10/17/03	DIS	Telephone conference with P. Hayden regarding PBGC claim and discharge issues	.20
10/17/03	DIS	Conference with J. Van Horn regarding tax claims and review draft of omnibus objection	.40
10/17/03	JEV	Conference with D. Swan regarding claims issues (.2); review and revise claims reconciliations (.6); e-mail correspondence and telephone conversation with V. Batey of Donlin Recano regarding exhibit preparation (.2); make revisions to omnibus objection to claims (1.3)	2.30
10/17/03	JEV	Revise claims objection	.60

10/17/03	JEV	Review analysis performed on tax claims and correspondence regarding same (.6); conference with D. Swan regarding same (.2); make revisions to omnibus objection (.6)	1.40
10/17/03	MJA	Receive instructs from J. Ludwikowski to locate claims by USA and New York (.2); search database for claim numbers (.4); calls to Donlin & Recano for copy of claims (.2); scan and e-mail to B. Kogut at J. Ludwikowski's request (.2)	1.00
10/20/03	JJL	Review and revise stipulated motion regarding stay of Liberty Mutual adversary action and telephone conferences with opposing counsel regarding changes	1.60
10/20/03	JJL	Correspondence from B. Kogut regarding Ludlow issues and analysis of same	1.40
10/20/03	RGS	Telephone conference with D. Wolfe (.4); telephone conference with B. Dropkin (.2); telephone conference with S. Feiner (.2); telephone conference with B. Dropkin and telephone calls to D. Wanlass and D. Wolfe regarding conference call with S. Feiner (.4)	1.20
10/20/03	DIS	Review and revise omnibus claim objection 8	.60
10/20/03	JEV	Revise omnibus objection to certain tax claims	.80
10/20/03	JEV	Conference with D. Swan regarding claims issues and response to objection filed regarding assuming Thistle Processing contract	.40
10/20/03	JEV	Review tax claim issues and make revisions to omnibus objection	.70
10/21/03	JJL	Continue discussions with Liberty Mutual counsel regarding preparation of motion to stay action	.90
10/21/03	JJL	Conference with B. Kogut regarding NYDEC's position on Ludlow	.20
10/21/03	RGS	Conference call with D. Wanlass, B. Dropkin and D. Wolfe regarding Inco	.80

10/21/03	RGS	Conference call with D. Wanlass and D. Wolfe (.7); telephone conference with D. Wolfe (.2); prepare for call (.3); conference call with D. Wolfe, D. Wanlass and S. Feiner regarding Inco settlement (.7); telephone conference with D. Wanlass regarding further negotiations with Inco (.2)	2.10
10/21/03	DIS	Telephone conference with W. Agee regarding West Virginia Cabell County tax issues and negotiations (.6); review e-mail correspondence (.1)	.70
10/21/03	DIS	Conference with K. Batik regarding PBGC claim and discharge issues	.20
10/21/03	DIS	Conference with J. Van Horn regarding tax claimant negotiations	.20
10/21/03	JEV	Conferences with D. Swan regarding tax claim issues (.2); review proofs of claim and supporting documentation and telephone conversations with Elkhart County and Kentucky Revenue Offices regarding claims filed (.4)	.60
10/22/03	JJL	Review order regarding Liberty Mutual adversary action trial date	.20
10/22/03	JJL	Telephone conference with B. Kogut regarding Ludlow settlement timing	.40
10/22/03	JJL	Begin analysis of and revision of settlement in Ludlow	1.50
10/22/03	JEV	Review tax claim supporting documentation and telephone conversation with Elkhart County Treasurer's Office personnel regarding tax claim and resolution of issues	.30
10/22/03	JEV	Additional telephone conversations with Elkhart County Treasurer's Office regarding tax claim and issues to resolve through their attorney	.20
10/23/03	JJL	Continue legal research on Ludlow issues	1.40
10/23/03	JJL	Conference with K. Batik regarding legal research on indemnification issues	.80
10/23/03	JJL	Analysis of and review and revise Ludlow settlement and draft alternative language on various provisions	3.70

10/23/03	RGS	Telephone conference with D. Wanlass and D. Wolfe regarding Inco issues	.20
10/23/03	RGS	Review and respond to B. Dropkin's e-mail regarding worker's compensation claim	.30
10/23/03	DIS	Review new claims book from Donlin Recano and categorize issues (.3); telephone conference with V. Batey (.2)	.50
10/23/03	DIS	Telephone conference with R. McDonald regarding secured and priority tax claims	.10
10/24/03	JEV	Multiple telephone conversations with staff regarding tax claim documentation requested and responding to inquiries regarding status of negotiations	.30
10/26/03	JEV	Review comments and e-mail correspondence regarding finalizing omnibus objection to tax claims	.20
10/27/03	JJL	Correspondence from R. McDonald regarding Ludlow and prepare response to same	.30
10/27/03	JJL	Conference with K. Batik regarding indemnity research	.40
10/27/03	JJL	Conference with D. Swan regarding Ludlow issues	.40
10/27/03	RGS	Telephone conference with P. Hayden regarding WC claims and review response	.30
10/28/03	JJL	Analyze issues regarding closing with lenders and relationship to Ludlow settlement	.80
10/28/03	DIS	Telephone conference with M. Simon regarding IBM claim	.20
10/28/03	DIS	Review WASA claim issues; telephone call to R. Josephson; e-mail correspondence with D. Bias and R. McDonald	.50
10/28/03	DIS	Conference with J. Van Horn regarding tax claim issues	.30
10/28/03	JEV	Telephone conversation with M. Mathis representing Elkhart County Treasurer's office regarding tax claim (.2); conference with D. Swan regarding summary of tax claims (.1); review summary of same (.2)	.50

10/28/03	JEV	Telephone conversations with W. Stephens of Kentucky regarding Kentucky tax claims (.3); conference with D. Swan regarding same (.1); follow-up telephone conversation with W. Stephens and review of proposed settlement with D. Swan (.3); review against tax claim summary and outline current status for proposed stipulation of settlement (.4)	1.10
10/28/03	JEV	Multiple conferences with D. Swan regarding tax claim issues	.40
10/29/03	RGS	Telephone conference with B. Dropkin and K. Winters regarding worker's compensation issues (.3); telephone conference with D. Wanlass regarding settlement of Inco (.2)	.50
10/29/03	K B	Research dischargability of indemnity claim	1.00
10/29/03	JEV	Numerous telephone conferences and e-mail communications with taxing authorities to negotiate settlements of tax claims	.80
10/29/03	JEV	Draft stipulation and consent order and revise same	1.80
10/29/03	JEV	Draft and revise letter agreements with taxing authorities	1.50
10/29/03	JEV	Conferences with D. Swan regarding letter agreements with taxing authorities	.50
10/29/03	JEV	Review collateral access agreement	.20
10/29/03	JEV	Telephone conference with M. Mathis representing Elkhart County	.20
10/29/03	JEV	Telephone conference with W. Stephens of Kentucky Revenue Cabinet	.20
10/30/03	DIS	E-mail correspondence with R. Josephson regarding WASA claim settlement	.10
10/30/03	DIS	Telephone conference with V. Batey regarding IBM claims	.20
10/30/03	DIS	Conferences with J. Van Horn and advise regarding tax claims	.50

10/30/03 JEV	Numerous telephone conferences facsimile correspondence and e-mail communications with various Kentucky state and local and Elkhart County tax offices and their respective counsel to review analyze and negotiate reclassification of asserted priority claims (1.1); review supporting data of tax payments and non-payments from various taxing authorities and potential settled amounts of claims (1.3); collateral access agreement issues and draft and revise stipulations of settlement and letter agreements of settlement (2.3); e-mail communications with R. McDonald regarding stipulation draft (.1)	4.80
10/30/03 JEV	Numerous conferences with D. Swan regarding reclassification of asserted priority claims	.70
10/31/03 DIS	Memorandum to client with tax claim update	.30
10/31/03 DIS	Review collateral access agreement and telephone calls with J. Van Horn	.40
10/31/03 K B	Draft memorandum regarding claims dischargability	2.40
10/31/03 JEV	Telephone conference with staff regarding correspondence to and correspondence from taxing authorities	.20
10/31/03 JEV	Telephone conferences with D. Swan to discuss agreements with taxing authorities	.30
10/31/03 VLC	Conference with K. Batik regarding Ludlow consent order (.2); review Ludlow documents per K. Batik regarding consent order (.3)	.50

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Robert G. Sable	\$410.00	12.4	\$5,084.00
Jeffrey J. Ludwikowski	\$255.00	36.3	\$9,256.50
David I. Swan	\$235.00	18.3	\$4,300.50
James E. Van Horn	\$170.00	27.7	\$4,709.00
Kevin Batik	\$170.00	3.4	\$578.00
Shannon H. Paliotta	\$170.00	1.0	\$170.00
Thomas Matthew Collins	\$110.00	0.4	\$44.00
Vicki L. Curfman	\$110.00	0.5	\$55.00
Mary Jo Albright	\$105.00	1.0	\$105.00
		101.0	\$24,302.00
	TOTAL FEES		

Special Metals Corporation

File Number: 2035688

Invoice No. 90598237

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November 17, 2003

TOTAL FOR MATTER 2035688-0018

\$24,302.00

Re: Claims Processing**Our File No. 2035688-0018****For Services Rendered Through Nov 30, 2003**

11/03/03	JJL	Conference with R. Sable regarding status of Ludlow	.30
11/03/03	JJL	Telephone conference with B. Kogut regarding status of Ludlow	.60
11/03/03	RGS	Telephone conference with J. Ludwikowski regarding Ludlow and Liberty Mutual	.20
11/03/03	JEV	Review and facsimile correspondence (.1); telephone conversation with Kentucky Revenue Cabinet regarding stipulation (.1); conference with D. Swan regarding same (.2)	.40
11/03/03	JEV	Telephone conversation with M. Mathis representing Elkhart County regarding language revisions in collateral access agreement and other outstanding issues relating to settlement (.2); revise same (.4); conference with D. Swan to discuss outstanding issues relating to tax claims (.3)	.90
11/04/03	JJL	Review and revise Ludlow settlement agreement	5.90
11/04/03	JJL	Conference with R. Sable regarding litigation memorandum to R. Dropkin	.40
11/04/03	JJL	Conference with R. Sable regarding Liberty Mutual matter	.20
11/04/03	JJL	Conference with R. Sable regarding Ludlow status	.20
11/04/03	RGS	Conference with J. Ludwikowski regarding claims, including Ludlow (.5); conference with D. Swan regarding claims objection (.2); review and revise tort claim memorandum (.4)	1.10
11/04/03	DIS	Conference with R. Sable regarding claims issues	.20
11/04/03	DIS	Conference with J. Ludwikowski regarding litigation claims	.30

11/04/03	JEV	Conference with D. Swan regarding tax claim issues (.2); telephone conversation and e-mail correspond with M. Mathis regarding Elkhart County tax claim settlement (.4); revise settlement language (.3); telephone conversation with D. King regarding Kentucky tax claim settlement (.2); review documentation submitted and revise settlement language (.7); follow-up telephone conversation with D. King to review settlement language (.2); conference with D. Swan regarding tax issues (.2)	2.20
11/05/03	JJL	Memorandum to R. Dropkin regarding manganese claims	1.20
11/05/03	JJL	Review and revise memorandum regarding Ludlow indemnification issues and forward same to client	.90
11/05/03	JJL	Conference with D. Swan and V. Curfman regarding compilation of manganese claims and review materials regarding same	1.10
11/05/03	JJL	Continue to revise Ludlow agreement	2.60
11/05/03	JJL	Legal research regarding CERCLA issues regarding Ludlow agreement	2.70
11/05/03	RGS	Telephone conference with P. Hayden regarding settlement with Inco	.20
11/05/03	DIS	Telephone conference with B. Sweeney regarding litigation claims	.20
11/05/03	DIS	Conference with J. Ludwikowski regarding manganese claims and gather information	.50
11/05/03	JEV	Telephone conversations with M. Mathis and conferences with D. Swan regarding settlement issue (.3); revise settlement (.3)	.60
11/05/03	SAC	Conference with J. Ludwikowski regarding CERCLA matters (.2); research regarding the same (.5); review and comment on draft contract language regarding the same (.3)	1.00
11/05/03	TMC	Research manganese claims for D. Swan	.70
11/06/03	JJL	Continue manganese claim analysis	.40

11/06/03	JJL	Conference with K. Batik regarding res judicata legal research for Liberty Mutual matter	.80
11/06/03	RGS	Dictate memorandum to P. Hayden (.5); review file (.4); telephone conference with D. Wolfe (.1); telephone conference with P. Hayden regarding Inco settlement documents (.2)	1.20
11/06/03	RGS	Review D. Wolfe's e-mail and send to P. Hayden with comments	.40
11/06/03	DIS	Summarize environmental claims for J. Ludwikowski	.20
11/06/03	DIS	Meet with T. Collins and J. Ludwikowski and investigate various mass tort and manganese claims	.80
11/06/03	JEV	Revise letter agreement (.2); telephone conversation with M. Mathis (.2); facsimile correspondence and telephone conversation with D. King regarding tax claim settlement (.3); e-mail correspondence of draft letter agreement to Jenkins Fenstermaker (.1)	.80
11/06/03	LAG	Examine correspondence, pleadings and file documents (1.3); prepare index to documents (1.7); download documents from internet for file (.7)	3.70
11/06/03	TMC	Research manganese claims materials for D. Swan	3.60
11/07/03	JJL	Conference with client regarding Ludlow indemnity claims	.30
11/07/03	JJL	Conference with B. Kogut regarding Ludlow issues	.40
11/07/03	DIS	Overview unresolved claims and categories (.2); outline for summary memorandum (.2)	.40
11/07/03	DIS	Review and organize PBGC's claims	.30
11/07/03	DIS	Conference with T. Collins regarding litigation claims	.10
11/07/03	TMC	Research claims for D. Swan	.60
11/08/03	RGS	Conference with D. Swan regarding PBGC dischargeability	.20

11/08/03 DIS	Draft stipulation and consent order to settle WASA's claim dispute	.50
11/10/03 JJJ	Continue analysis of Ludlow settlement issues regarding indemnity claims	1.10
11/10/03 DIS	Prepare memorandum summarizing unresolved claims	1.50
11/10/03 DIS	Review tax claims objections and revise omnibus 8	.90
11/10/03 DIS	Review and revise stipulation to settle WASA's claim (.2); e-mail to R. Josephson (.1)	.30
11/10/03 DIS	Telephone conference with P. Hayden regarding insurance company claims	.20
11/10/03 JEV	Revise tax settlement agreement with Elkhart County (.3); conference with D. Swan (.2) and telephone conversation with M. Mathis (.2) regarding same; conferences with D. Swan to review outstanding claims issues (.3)	1.00
11/11/03 JJJ	Analyze Ludlow revisions and correspondence with B. Kogut regarding same	1.20
11/11/03 RGS	Telephone conference with D. Wanlass (.2); telephone conference with S. Feiner's office (.1)	.30
11/11/03 DIS	Revise memorandum on unresolved claims	.20
11/11/03 DIS	Telephone conference with P. Hayden regarding insurance claims and estimation issues	.40
11/11/03 JEV	Telephone conversation with M. Mathis regarding finalizing language in settlement agreement (.2); telephone conversation with D. King's office regarding same (.1); conferences with D. Swan regarding same and review D. Swan's memorandum on outstanding claims issues (.2)	.50
11/12/03 JJJ	Begin review of B. Kogut's comments to Ludlow agreement	.70
11/12/03 RGS	Telephone conference with P. Hayden (.2); telephone conference with D. Wolfe regarding Inco settlement (.2)	.40

11/12/03	RGS	Review and analyze D. Swan's memorandum on open claims (.3); review and revise complaint on dischargeability of PBGC claim (.3)	.60
11/12/03	RGS	Conference with D. Swan (.2); review claims memorandum and develop plan of action (.4)	.60
11/12/03	RGS	Telephone conference with S. Feiner (.2); letter to D. Wanlass regarding Inco settlement (.3)	.50
11/12/03	RGS	Work on Inco agreement	.40
11/12/03	DIS	Telephone conference with V. Batey regarding claim objection exhibits and other unresolved trade claims	.40
11/12/03	DIS	Finalize WASA's stipulation (.1); e-mail correspondence with R. Josephson (.1)	.20
11/12/03	DIS	Conference with R. Sable regarding pension issues, claims issues and PBGC dischargeability complaint	.90
11/12/03	DIS	Finalize omnibus claim objection 8 and exhibits (.2); instructions and e-mail to K. Wilson (.1)	.30
11/12/03	DIS	Draft stipulation and consent order approving tax settlement with Cabell County	1.10
11/12/03	JEV	Telephone conversation and facsimile correspondence with D. King (.1) and W. Stephens (.1); conferences with D. Swan regarding tax claims issues (.2); draft notice of withdrawal of Kentucky's motion for administrative expenses (.2)	.60
11/13/03	RGS	Review and revise Inco agreement (.7); telephone conference with B. Dropkin (.2); telephone conference with D. Wolfe regarding information (.2)	1.10
11/13/03	DIS	Correspondence with R. Josephson and arrange for filing of WASA's stipulation	.20
11/13/03	DIS	Revise draft of West Virginia tax stipulation and send to R. McDonald and W. Agee (.8); review correspondence from W. Agee regarding settlement (.1)	.90

11/13/03 DIS	Telephone conference with K. Wilson and coordinate filing of omnibus objection 8 to tax claims	.50
11/14/03 RGS	Conference call with B. Dropkin and P. Hayden regarding revisions to Inco agreement (.6); conference with P. Hayden regarding changes (.3)	.90
11/14/03 DIS	Revise claims memorandum and suggested courses of action	.60
11/14/03 JEV	Telephone conversation with M. Mathis (.1) and D. King (.1) regarding notice of withdrawal; telephone conversation with W. Stephens regarding tax claim settlement status (.1)	.30
11/14/03 JEV	Review notice of withdrawal (.1); telephone conversation with D. King's office regarding same (.1)	.20
11/15/03 DIS	Correspondence to V. Batey regarding IBM and WASA claim resolution	.10
11/15/03 JEV	Telephone conversation with D. Swan regarding tax claim issues	.30
11/16/03 RGS	Telephone conference with P. Hayden regarding INCO agreement (.2); review agreement and motion (.6)	.80
11/17/03 RGS	Incorporate B. Dropkin's comments into settlement agreement (.3); review e-mail from S. Feiner and discuss with D. Wanlass, and send settlement agreement to S. Feiner (.7)	1.00
11/17/03 RGS	Review and correct claims and Cigna memorandum	.40
11/17/03 JEV	Review notice and e-mail correspond with K. Wilson regarding filing notice of withdrawal of motion for administrative expenses	.20
11/17/03 JEV	Telephone conversation with M. Mathis (.1) and D. Guier (.1); conference with D. Swan regarding tax claims status (.1)	.30
11/17/03 JEV	Telephone conversation with Boyd County Sheriff's office regarding notice issues and coordinate same for notice of withdrawal	.20

11/18/03	JJL	Continue analysis of B. Kogut's comments and revisions to Ludlow agreement	1.10
11/18/03	RGS	Review voicemail from S. Feiner and discuss with B. Dropkin	.40
11/18/03	JEV	Telephone conversation with Elkhart County and Kentucky regarding status of letter agreements (.2); conference with D. Swan regarding same (.1); review facsimile correspondence of signed agreement from Kentucky (.1)	.40
11/19/03	JJL	Review and extensively revise Ludlow settlement agreement	2.80
11/19/03	JJL	Correspondence to B. Kogut regarding analysis of issues regarding Ludlow settlement agreement	1.70
11/19/03	DIS	Telephone conference with P. Johnson regarding GECC's administrative claim	.20
11/19/03	DIS	Review letter from M. Traison regarding Sogem and Unicore claims	.20
11/19/03	DIS	Telephone conference with M. Miller regarding tax issues and PBGC issues	.20
11/19/03	DIS	Revise claims summary memorandum	.20
11/19/03	JEV	Telephone conversations with D. King's office regarding service issues (.2); conference with D. Swan regarding Kentucky tax settlement agreement (.1); follow-up telephone conversation with D. King's office, conference with staff and e-mail correspond with K. Wilson regarding filing and service issues (.3)	.60
11/19/03	JEV	Telephone conversations with D. Guier's office and G. Hensley regarding amended claim filed (.2); review same with D. Swan (.1)	.30
11/20/03	JJL	Review final version of revised Ludlow agreement, modify same and forward same to client	1.80
11/20/03	DIS	Conference with R. Sable and telephone conference with P. Hayden regarding Inco settlement	.20

11/20/03	JEV	Telephone conversation with D. Guier regarding withdrawal of proof of claim (.2); conference with D. Swan regarding same and insurance appeals issues (.3); follow-up telephone conversation with Kentucky Revenue Cabinet regarding notice request (.1)	.60
11/20/03	JEV	Calculate payment terms and amortization schedule for Texas tax settlement	.50
11/20/03	MLW	Telephone calls with J. Montague regarding search documents (.2); telephone calls with T. Bennett and A. LaBarge regarding same (.3)	.50
11/21/03	JJL	Review B. Kogut's comments to Ludlow agreement and forward revised version to client	1.30
11/21/03	RGS	Telephone conference with P. Hayden regarding INCO issues	.40
11/22/03	DIS	Revise claims memorandum and e-mail to client	.30
11/22/03	DIS	Review omnibus objection exhibit and e-mail regarding tax claims	.20
11/22/03	DIS	Telephone conference with P. Hayden regarding claims and loan disclosures	.40
11/24/03	JJL	Various telephone conferences with R. Dropkin and B. Kogut regarding Ludlow settlement issues (.8); revise and analyze same (2.5)	3.30
11/24/03	JJL	Conference with R. Sable regarding Ludlow settlement agreement	.40
11/24/03	JJL	Review correspondence from R. Dropkin regarding Capweld matter	.20
11/24/03	JJL	Conference with K. Batik regarding legal research on Liberty Mutual collateral estoppel issue	.60
11/24/03	DPP	Conference with J. Ludwikowski regarding consent (.2), consent agreement and proposed additional agreement with Environmental Protection Agency (.1)	.30
11/24/03	RGS	Review initial documents from S. Feiner (.3); conference with J. Ludwikowski and telephone call to B. Dropkin regarding Ludlow (.3)	.60

11/24/03	RGS	Review and respond to B. Dropkin's e-mails regarding Ludlow	.20
11/24/03	JEV	Create amortization table and schedule of payments for both Kentucky tax claim settlements and Elkhart tax settlement (.8); draft exhibits of amounts and timing of both Kentucky, Elkhart, Cabell County and three Texas tax payment schedules and timing of payments for schedule to loan and security agreement (1.3)	2.10
11/24/03	JEV	Revise amortization tables and exhibits to loan and security agreement (.6); review same with D. Swan (.2); make further revisions to same (.4)	1.20
11/24/03	MLW	Receive and review search results from Cabell County, WV (.1); correspondence to A. LaBarge and T. Bennett forwarding search results (.2)	.30
11/25/03	JJL	Conference call with R. Sable and R. Dropkin regarding Ludlow	.60
11/25/03	JJL	Memorandum to client regarding indemnification issues	1.50
11/25/03	JJL	Review and revise Ludlow settlement agreement	1.90
11/25/03	RGS	Prepare and participate in conference call with B. Dropkin, J. Ludwikowski and B. Kogut regarding Ludlow settlement	.70
11/25/03	DIS	Telephone conference with G. Kiser regarding contract claims	.40
11/25/03	DIS	E-mail correspondence to V. Batey regarding contract claims	.10
11/26/03	JJL	Finalize revisions to Ludlow settlement agreement (1.7); telephone conference with B. Kogut regarding same and forward same to government attorneys (.4)	2.10
11/26/03	AKS	Analyze issues regarding Inco supply agreement	.70

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Robert G. Sable	\$410.00	12.6	\$5,166.00
David P. Pusateri	\$330.00	0.3	\$99.00
Alan K. Sable	\$265.00	0.7	\$185.50

Jeffrey J. Ludwikowski	\$255.00	40.3	\$10,276.50
David I. Swan	\$235.00	14.6	\$3,431.00
Stacia A. Christman	\$205.00	1.0	\$205.00
James E. Van Horn	\$170.00	14.2	\$2,414.00
Leslie Ann Glasl	\$125.00	3.7	\$462.50
Martha Lynn Wigton	\$120.00	0.8	\$96.00
Thomas Matthew Collins	\$110.00	4.9	\$539.00
TOTAL FEES		93.1	\$22,874.50

TOTAL FOR MATTER 2035688-0018

\$22,874.50

Matter 0019	MISCELLANEOUS MOTIONS AND ADVERSARY PROCEEDINGS														
	Professional	August, 2003			September, 2003			October, 2003			November, 2003			Total	
		Rate	Hours	Total Fees	Rate	Hours	Total Fees	Rate	Hours	Total Fees	Rate	Hours	Total Fees	Hours	Fees
Patrick L. Hayden	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	\$430.00	0.3	\$129.00	\$0.00	0.0	\$0.00	0.3	\$129.00	
Robert G. Sable	\$410.00	0.6	\$246.00	\$0.00	0.0	\$0.00	\$410.00	0.3	\$123.00	\$410.00	4.1	\$1,681.00	5.0	\$2,050.00	
Mark E. Freedlander	\$300.00	0.6	\$180.00	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.6	\$180.00	
Ronald W. Crouch	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	\$300.00	9.1	\$2,730.00	\$300.00	1.8	\$540.00	10.9	\$3,270.00	
Jeffrey J. Ludwikowski	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	\$255.00	0.4	\$102.00	\$235.00	26.6	\$6,251.00	33.9	\$7,966.50	
David I. Swan	\$235.00	3.1	\$728.50	\$235.00	1.7	\$399.50	\$235.00	2.5	\$587.50	\$235.00	0.0	\$0.00	2.6	\$585.00	
Daniel A. Austin	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	\$225.00	2.6	\$585.00	\$225.00	0.0	\$0.00	2.6	\$585.00	
James E. Van Horn	\$0.00	0.0	\$0.00	\$170.00	2.9	\$493.00	\$170.00	3.3	\$561.00	\$170.00	0.0	\$0.00	6.2	\$1,054.00	
Kevin Batik	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	\$0.00	9.3	\$1,581.00	9.3	\$1,581.00	
Leslie Ann Glasi	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	\$170.00	18.7	\$2,337.50	18.7	\$2,337.50	
Heather Rajoppi Hickman	\$110.00	1.2	\$132.00	\$0.00	0.0	\$0.00	\$110.00	0.8	\$88.00	\$110.00	2.0	\$220.00	4.0	\$440.00	
Thomas Matthew Collins	\$0.00	0.0	\$0.00	\$110.00	4.2	\$462.00	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	4.2	\$462.00	
Vicki L. Curfman	\$0.00	0.0	\$0.00	\$110.00	1.6	\$176.00	\$110.00	6.7	\$737.00	\$110.00	0.0	\$0.00	8.3	\$913.00	
Mary Jo Albright	\$105.00	12.0	\$1,260.00	\$105.00	5.4	\$567.00	\$105.00	11.5	\$1,207.50	\$0.00	0.0	\$0.00	28.9	\$3,034.50	
Total:		17.5	\$2,546.50		15.8	\$2,097.50		37.5	\$6,850.00		62.5	\$12,610.50	133.3	\$24,104.50	

Re: Miscellaneous Motions and Adversary Proceedings**Our File No. 2035688-0019****For Services Rendered Through Aug 31, 2003**

08/01/03 DIS	Numerous telephone calls with M. Miller for Congress Financial regarding commitment letter motion and order (1.0); telephone conference with R. McDonald (.2); telephone conference with B. Shaw regarding interest rate (.2); revise motion and order (.7); telephone calls with K. Wilson regarding filing (.4)	2.50
08/04/03 DIS	Telephone conference with G. Schaaf regarding commitment letter, motion and hearing	.30
08/05/03 DIS	Telephone conference with M. Miller regarding results of commitment letter motion	.10
08/05/03 DIS	Telephone conference with D. Wanlass regarding motions	.10
08/14/03 RGS	Conference with R. Crouch and D. Wanlass regarding labor negotiations and filing of various labor and pension motions	.40
08/18/03 RGS	Telephone conference with C. Jones regarding motions for 1114 and termination	.20
08/20/03 DIS	Telephone conference with K. Wilson regarding service issues	.10
08/26/03 HRH	Review files and database for financial and sale documentation as per K. Batik's request	.90
08/26/03 MJA	Review all un-indexed documents for responsiveness to PBGC's request for production	6.00
08/27/03 MJA	Continue with document review and separate into matter specific for chronological ordering	6.00
08/28/03 HRH	Obtain and review commitment fee documentation with Congress Financial as per attorney's request	.30
08/29/03 MEF	Telephone conference with R. Crouch regarding section 1113 litigation issues; conference call with R. Crouch and J. Helfat regarding issues with testimony from Congress Financial	.60

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Robert G. Sable	\$410.00	0.6	\$246.00
Mark E. Freedlander	\$300.00	0.6	\$180.00
David I. Swan	\$235.00	3.1	\$728.50
Heather Rajoppi Hickman	\$110.00	1.2	\$132.00
Mary Jo Albright	\$105.00	12.0	\$1,260.00
		<hr/>	<hr/>
	TOTAL FEES	17.5	\$2,546.50

TOTAL FOR MATTER 2035688-0019

\$2,546.50

Re: Miscellaneous Motions and Adversary Proceedings**Our File No. 2035688-0019****For Services Rendered Through Sep 30, 2003**

09/02/03 MJA	Database search to identify all docket entries regarding any motions to sell filed	.50
09/02/03 MJA	Run search of extranet and docket for responses to 1114 and 1113 motions; print and forward to D. Swan per request	.90
09/04/03 DIS	Receive hearing minutes from K. Wilson and forward to R. Sable and R. Crouch	.10
09/09/03 DIS	E-mail correspondence with G. Schaaf and review facsimile from R. McDonald regarding W. Castledine's motion	.20
09/09/03 MJA	Docket review and search regarding all recent motions and possible responses filed along with correspondence relating to same for creation of motion files and hearing folders	4.00
09/16/03 DIS	Telephone conference with R. McDonald regarding insurance premium finance order; review previous e-mails	.30
09/23/03 TMC	Prepare requested hearing documents for D. Swan	1.20
09/24/03 JEV	Draft and revise with exhibits two motions to assume executory contracts with Thistle Processing and Hertz Penske (1.9); telephone conversations with D. Swan regarding same (.4); draft notice of hearing (.3); coordinate service and filing with staff of same (.3)	2.90
09/24/03 VLC	Conference with R. Crouch regarding documentation for adversary case filed (.3); prepare documents per R. Crouch regarding new adversary case (1.3)	1.60
09/24/03 TMC	Proofread, edit, prepare, scan, upload and e-file executory contracts motions with Bankruptcy Court	3.00
09/26/03 DIS	Telephone calls and arrange various filings with K. Wilson and G. Schaaf	.50

09/29/03 DIS	Telephone conference with G. Schaaf regarding status of various post-confirmation filings	.10
09/30/03 DIS	Two telephone calls with K. Wilson regarding notice and service issues on several documents	.30
09/30/03 DIS	Telephone conference with L. Morris of Bankruptcy Court regarding upcoming hearings	.20

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
David I. Swan	\$235.00	1.7	\$399.50
James E. Van Horn	\$170.00	2.9	\$493.00
Thomas Matthew Collins	\$110.00	4.2	\$462.00
Vicki L. Curfman	\$110.00	1.6	\$176.00
Mary Jo Albright	\$105.00	5.4	\$567.00
		<hr/>	<hr/>
	TOTAL FEES	15.8	\$2,097.50

TOTAL FOR MATTER 2035688-0019

\$2,097.50

Re: Miscellaneous Motions and Adversary Proceedings
Our File No. 2035688-0019
For Services Rendered Through Oct 31, 2003

10/02/03 RWC	Review memorandum and pretrial order and docket dates in insurance litigation (.2); multiple conferences with G. Schaaf, R. Sable and others regarding appellate strategy, status, emergency motion to expedite and related issues (1.0); review, assemble additional materials and revise emergency motion (1.8)	3.00
10/02/03 HRH	E-file debtor's motions with court (.4); assist in coordination of service as per D. Swan's request (.4)	.80
10/06/03 PLH	Telephone call with R. McDonald regarding consummation issues	.30
10/06/03 DIS	Telephone conference with K. Wilson regarding recent pleadings filed	.10
10/08/03 DIS	Telephone conference with G. Schaaf regarding upcoming hearings	.20
10/09/03 MJA	Database search of documents regarding Inco settlement	1.00
10/14/03 RWC	Review memorandum on Inco purchase agreement claims	.30
10/15/03 JJL	Telephone conference with S. Moskul regarding stay of Liberty Mutual adversary action	.40
10/15/03 MJA	Review order regarding W. Castledine; instruct IKON in service of order by certified mail	.50
10/20/03 DIS	Review and distribute District Court order on PBGC and motion to expedite	.10
10/20/03 DIS	Conference with R. Crouch regarding Century dec action	.20
10/20/03 JEV	Review Utica Alloys' objection and correspondence regarding Thistle contract for response preparation	.50

10/20/03 VLC	Review, analyze and index documents for adversary proceeding with Century per R. Crouch (5.8); conference with R. Crouch regarding documents regarding adversary (.3); docket court order dates per R. Crouch (.6)	6.70
10/21/03 RWC	Draft answer to complaint for declaratory judgment by Century (2.1); review statement of issues filed by Liberty and consideration to strategy (.2)	2.30
10/21/03 RWC	Confer with K. Batik regarding research on statement of issues on plan confirmation appeals (.2); conference with K. Batik and R. Sable regarding pension termination status, insurance appeals and declaratory judgment action (.8); strategy for appellate brief on pension termination (.4); inquiry from Senator Byrd's office and strategy for handling (.2); review District Court and magistrate orders on motion to expedite and docket dates (.3)	1.90
10/21/03 DIS	Conference with R. Crouch regarding answer to Century's complaint	.20
10/22/03 RWC	Review comments and revise answer to insurance company adversary proceeding and circulate for additional comment (1.0); confer with local counsel and K. Batik regarding strategy for motions to dismiss insurance companies appeals (.4)	1.40
10/22/03 DIS	Review and comment on draft of answer to Century declaratory judgment complaint	.50
10/23/03 JEV	Review PL 86-272 and background on Nexus dispute and revise omnibus objection to tax claims (.6); forward to K. Winters and D. Bias for comments (.2)	.80
10/23/03 JEV	Draft response to Utica Alloys' objection to debtors' motion for authority to assume executory contracts with Thistle Processing	.90
10/23/03 MJA	Continue with summation index of correspondence and other miscellaneous documents not filed with court	5.50
10/26/03 JEV	Make revisions to response to Utica Alloys' objection to Thistle Processing motion	1.10

10/27/03	RWC	Review e-mail and status of statement of issues and motion to dismiss insurance company appeals	.10
10/27/03	RGS	Conference with D. Swan regarding miscellaneous hearing	.30
10/27/03	DIS	Conference with R. Sable regarding issues involved in upcoming hearings	.20
10/27/03	MJA	Document search for all relevant pleadings, correspondence and assemble hearing folders for 1114 motion hearing and Thistle motion hearing	4.50
10/28/03	DIS	Conference K. Batik regarding PBGC appeal and insurance company appeal; check dockets and follow-up	.40
10/28/03	DIS	Telephone conference with K. Wilson regarding motion and service issues	.20
10/28/03	DIS	Telephone conference with R. Sable regarding hearing and results	.30
10/29/03	DAA	Draft motion to employ Hatch Associates and order approving the same	2.60
10/30/03	RWC	E-mail D. Swan regarding items due on insurance appeals	.10
10/30/03	DIS	Review court orders and e-mail to client	.10

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Patrick L. Hayden	\$430.00	0.3	\$129.00
Robert G. Sable	\$410.00	0.3	\$123.00
Ronald W. Crouch	\$300.00	9.1	\$2,730.00
Jeffrey J. Ludwikowski	\$255.00	0.4	\$102.00
David I. Swan	\$235.00	2.5	\$587.50
Daniel A. Austin	\$225.00	2.6	\$585.00
James E. Van Horn	\$170.00	3.3	\$561.00
Heather Rajoppi Hickman	\$110.00	0.8	\$88.00
Vicki L. Curfman	\$110.00	6.7	\$737.00
Mary Jo Albright	\$105.00	11.5	\$1,207.50
		37.5	\$6,850.00
	TOTAL FEES		

TOTAL FOR MATTER 2035688-0019

\$6,850.00

Re: Miscellaneous Motions and Adversary Proceedings**Our File No. 2035688-0019****For Services Rendered Through Nov 30, 2003**

11/03/03 RWC	Follow-up regarding status of insurance company's appeals and declaratory judgment action	.40
11/04/03 RWC	Review docketing notice in insurance appeals (.1); e-mail from local counsel regarding status of insurance appeals (.1)	.20
11/05/03 RWC	Exchange e-mail with local counsel regarding consolidation of insurance appeals	.10
11/05/03 RGS	Conference call with D. Wanlass, J. O'Leary and B. Dropkin regarding PBGC and bank strategy (1.0); review and revise PBGC adversary (.5); telephone conference with D. Wanlass and J. O'Leary regarding latest PBGC information (.4); conference with K. Batik and R. Crouch regarding changes to pleading and follow-up memorandum (.6)	2.50
11/06/03 RWC	E-mail regarding due dates related to insurance appeals	.10
11/06/03 K B	Meeting with J. Ludwikowski regarding research assignment	.30
11/06/03 LAG	Century Indemnity Corporation: examine correspondence and pleadings (.5); file documents and prepare index to documents (1.6); download documents from internet for file (.4)	2.50
11/07/03 DIS	Review K. Batik's memorandum (.3); review plan and disclosure statement provisions regarding PBGC (.3); draft dischargeability complaint against PBGC (3.9)	4.50
11/08/03 DIS	Prepare dischargeability complaint against PBGC	2.50
11/10/03 RWC	Conference regarding information request and proposed response regarding Inco	.10
11/10/03 LAG	Examine correspondence and pleadings and prepare index to documents [03-191/03-195 (HRW)] (1.8); download documents from internet to complete file (.5)	2.30

11/11/03	LAG	Review adversary 03-1022 correspondence, pleadings and file documents (.8); prepare index to documents (.9)	1.70
11/12/03	RGS	Review Cigna's memorandum and proposed response to J. Bailes and discuss with D. Swan	.50
11/12/03	DIS	Review Boyd County's administrative claim motion (.2); conference with J. Van Horn (.1); e-mail correspondence and telephone call to K. Winters (.2)	.50
11/12/03	K B	Conference with D. Swan regarding insurance appeals and effect of plan confirmation on adversary proceeding	.40
11/13/03	RWC	Review Travelers' amended statement of issues on appeal (.1); telephone conference regarding postponement of Century Indemnity Corporation adversary (.1)	.20
11/13/03	DIS	Review motion by Oracle for allowance and payment of administrative claim (.1); e-mail to R. McDonald (.1)	.20
11/13/03	DIS	Revise dischargeability complaints against PBGC	1.10
11/13/03	DIS	Review and revise draft settlement agreement with PBGC	.50
11/13/03	K B	Research regarding binding effect of plan confirmation	1.00
11/14/03	DIS	Telephone conference with R. McDonald and e-mails relating to Oracle's motion	.30
11/14/03	DIS	Proofread and revise complaints against PBGC (1.5); conference with K. Batik and others (.3); telephone conference with G. Schaaf and arrange filing (.5)	2.30
11/14/03	HRH	Telephone conferences with V. Curfman regarding procedures for electronic filing	.50
11/14/03	LAG	Review main case docket and update pleadings index	.60
11/16/03	RGS	Letter to J. Keightley regarding PBGC conference call (.7); review pleadings (.4)	1.10

11/17/03 RWC	Review e-mail and status regarding insurance claims and appeals	.20
11/17/03 DIS	Telephone conference with P. Hayden regarding PBGC procedural issues	.20
11/17/03 DIS	Conference with K. Batik regarding PBGC and procedures to schedule immediate hearing on adversary cases	.30
11/17/03 DIS	Telephone calls with G. Schaaf regarding scheduling on adversaries	.40
11/17/03 DIS	Prepare motion to expedite and conference with R. Sable and K. Batik to finalize emergency motion and order	2.20
11/17/03 HRH	Prepare documents for filing (.5); e-file motion for expedited trial in adversary proceedings pending against PBGC (.3)	.80
11/18/03 RWC	Review e-mail, orders and revised statement of issues on appeal related to insurance company appeals	.30
11/18/03 DIS	Telephone conference with G. Schaaf and various follow-up with R. Sable and K. Batik regarding service and court order expediting PBGC adversary proceedings	.60
11/18/03 HRH	E-file amended certificate of service of SMC's motion for expedited trial in PBGC adversary proceedings	.30
11/19/03 DIS	Review PBGC's motion for reconsideration (.3); discuss with R. Sable and K. Batik (.3)	.60
11/19/03 DIS	Work on response to PBGC's motion for reconsideration and arrange for filing	.70
11/19/03 HRH	E-file SMC's answer to PGBC's motion to dismiss adversary proceedings	.40
11/19/03 LAG	Office conference with R. Crouch, K. Batik, A. McCarthy and V. Curfman regarding standard of review for confidential documents (.4); participate in client conference call regarding standard for confidentiality (.8); examine documents and prepare computer files for confidential documents (3.3)	4.50

11/20/03 DIS	Receive summons (.1); telephone conference with G. Schaaf (.1)	.20
11/20/03 DIS	Telephone conference with K. Batik and confer with R. Crouch regarding status with PBGC	.30
11/20/03 K B	Review Liberty Mutual's plan objection and transcript of confirmation hearing	1.00
11/20/03 LAG	Examine documents for confidential documents and prepare computerized files for confidential materials	2.20
11/21/03 DIS	Telephone conference with R. Sable, R. McDonald and R. Crouch regarding PBGC settlement	.30
11/21/03 DIS	Telephone conference with P. Hayden and conference with R. Sable, J. O'Leary and R. Crouch regarding PBGC settlement and bankruptcy filing requirements	.50
11/21/03 DIS	Telephone conference with G. Schaaf regarding Century Indemnity Corporation adversary order	.20
11/21/03 DIS	Review motion to stay Century Indemnity Corporation adversary proceeding	.20
11/21/03 DIS	Telephone conference with B. Beyer regarding PBGC's comments to draft settlement agreement	.50
11/21/03 DIS	Telephone conferences with B. Beyer (2) and J. Keightley (1) regarding timing of termination and control group issue	.40
11/21/03 DIS	Telephone conference with R. Sable regarding status of PBGC settlement agreement	.20
11/21/03 DIS	Revise PBGC settlement agreement	.80
11/21/03 DIS	E-mail correspondence to client regarding PBGC open issues	.20
11/21/03 K B	Review transcript of confirmation hearing and review order confirming plan	2.50
11/21/03 LAG	Adversary 03-01029: examine correspondence and pleadings (.8); download pleadings from PACER website (.5); prepare index to documents (.3); organize file (.2)	1.80

11/21/03	LAG	Adversary 03-01030: examine correspondence and pleadings (.8); download pleadings from PACER website (.5); prepare index to documents (.4); organize file materials (.2)	1.90
11/21/03	LAG	03-207: examine correspondence and pleadings, and draft index to documents	1.20
11/22/03	DIS	Revise PBGC settlement agreement and memorandum to client regarding changes	1.00
11/22/03	DIS	Telephone conference with R. Sable regarding PBGC control group issue	.20
11/24/03	RWC	Review and comment on draft motion and order from G. Schaaf regarding postponement of Century Indemnity Corporation adversary proceeding	.20
11/24/03	DIS	Revise PBGC settlement agreement and e-mail to parties	.80
11/24/03	DIS	Revise PGBC notice of settlement and send for signatures	.60
11/24/03	DIS	Conferences with K. Batik and R. Crouch regarding PBGC settlement and adversary filings	.30
11/24/03	DIS	Review Century Indemnity Corporation's motion for administrative claim	.20
11/24/03	DIS	Various e-mail correspondence and telephone conference with M. Broude regarding modifications to PBGC settlement agreement	.40
11/24/03	DIS	Telephone conference with N. Heerman and revise PBGC settlement agreement further	.50
11/24/03	DIS	Telephone conference with R. Sable and P. Hayden regarding PBGC settlement	.30
11/24/03	K B	Draft memorandum regarding collateral estoppel in adversary proceeding	4.10
11/25/03	DIS	Review Liberty Mutual's motion for administrative claim	.20
11/25/03	DIS	Arrange filing of stipulation of dismissal with PBGC (.3); telephone conference with G. Schaaf (.2); facsimile to various parties (.1)	.60

11/25/03 DIS Various e-mail correspondence and telephone .80
 conference with M. Broude regarding PBGC
 settlement agreement (.4); gather various
 signatures and facsimile to others (.3);
 telephone conference with PBGC (.1)

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Robert G. Sable	\$410.00	4.1	\$1,681.00
Ronald W. Crouch	\$300.00	1.8	\$540.00
David I. Swan	\$235.00	26.6	\$6,251.00
Kevin Batik	\$170.00	9.3	\$1,581.00
Leslie Ann Glasl	\$125.00	18.7	\$2,337.50
Heather Rajoppi Hickman	\$110.00	2.0	\$220.00
		62.5	\$12,610.50
TOTAL FEES			

TOTAL FOR MATTER 2035688-0019

\$12,610.50

Matter 0020	SALES													
	August, 2003			September, 2003			October, 2003			November, 2003			Total	
	Rate	Hours	Total Fees	Rate	Hours	Total Fees	Rate	Hours	Total Fees	Rate	Hours	Total Fees	Hours	Fees
Professional														
Ronald W. Schuler	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	\$315.00	0.8	\$252.00	\$0.00	0.0	\$0.00	0.8	\$252.00
David I. Swan	\$0.00	0.0	\$0.00	\$235.00	0.2	\$47.00	\$235.00	0.9	\$211.50	\$0.00	0.0	\$0.00	1.1	\$258.50
Mary Jo Albright	\$0.00	0.0	\$0.00	\$105.00	0.3	\$31.50	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	0.3	\$31.50
Total:		0	\$0.00		0.5	\$78.50		1.7	\$463.50		0.0	\$0.00	2.2	\$542.00

Re: Sales**Our File No. 2035688-0020****For Services Rendered Through Oct 31, 2003**

10/03/03	RWS	Correspondence with P. Hayden; draft corporate list	.80
10/08/03	DIS	Telephone conference with P. Hayden regarding various closing obligations	.30
10/15/03	DIS	Review various e-mails relating to closing issues	.20
10/15/03	DIS	E-mail correspondence with B. Shaw regarding closing obligations and review payables chart	.20
10/15/03	DIS	Telephone conference with P. Hayden regarding closing payment obligations	.20

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Ronald W. Schuler	\$315.00	0.8	\$252.00
David I. Swan	\$235.00	0.9	\$211.50
		<u>1.7</u>	<u>\$463.50</u>
	TOTAL FEES		

TOTAL FOR MATTER 2035688-0020

\$463.50

Matter 0021	MOTIONS FOR RELIEF FROM STAY													
	August, 2003			September, 2003			October, 2003			November, 2003			Total	
Professional	Rate	Hours	Total Fees	Rate	Hours	Total Fees	Rate	Hours	Total Fees	Rate	Hours	Total Fees	Hours	Fees
David I. Swan	\$235.00	2.4	\$564.00	\$235.00	1.5	\$352.50	\$235.00	15.1	\$3,548.50	\$0.00	0.0	\$0.00	19.0	\$4,465.00
Total:		2.4	\$564.00		1.5	\$352.50		15.1	\$3,548.50		0.0	\$0.00	19.0	\$4,465.00

Re: Motions for Relief from Stay
 Our File No. 2035688-0021
 For Services Rendered Through Aug 31, 2003

08/11/03 DIS	Update and revise Aubert & Duval setoff motion	1.20
08/12/03 DIS	Proofread and revise Aubert & Duval setoff motion	.30
08/16/03 DIS	Review Aubert & Duval motion and e-mail to D. Bias	.30
08/27/03 DIS	Telephone conference with M. Selit regarding Aubert & Duval setoff	.20
08/29/03 DIS	Revise Aubert & Duval setoff motion (.2); e-mail to M. Selit (.1); e-mail to D. Bias (.1)	.40

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
David I. Swan	\$235.00	2.4	\$564.00
		<u>2.4</u>	<u>\$564.00</u>
	TOTAL FEES		

TOTAL FOR MATTER 2035688-0021

\$564.00

Re: Motions for Relief from Stay
Our File No. 2035688-0021
For Services Rendered Through Sep 30, 2003

09/15/03 DIS	Review Liberty Mutual's motion for relief from automatic stay	.20
09/27/03 DIS	Telephone call from M. Selit; e-mail to M. Selit regarding Aubert & Duval setoff	.10
09/30/03 DIS	Finalize Aubert & Duval setoff motion and revise order (.5); telephone conference with M. Brooks (.2); telephone calls with M. Selit regarding final issues (.5)	1.20

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
David I. Swan	\$235.00	1.5	\$352.50
		<u>1.5</u>	<u>\$352.50</u>
TOTAL FEES			

TOTAL FOR MATTER 2035688-0021 \$352.50

Re: Motions for Relief from Stay
Our File No. 2035688-0021
For Services Rendered Through Oct 31, 2003

10/01/03 DIS	Telephone conference with R. McDonald regarding Liberty's relief from stay motion	.20
10/01/03 DIS	Telephone conference with J. Gillespie and D. Bias regarding Aubert & Duval setoff	.30
10/01/03 DIS	Telephone conference with M. Selit regarding Aubert & Duval setoff	.20
10/01/03 DIS	Conference with R. Sable regarding Aubert & Duval setoff	.20
10/02/03 DIS	Finalize Aubert & Duval setoff motion (1.0); prepare motion to shorten notice and arrange service (.8); several telephone calls with M. Selit (.6)	2.40
10/03/03 DIS	Telephone conference with M. Selit regarding Aubert & Duval setoff numbers	.30
10/08/03 DIS	Telephone conference with M. Selit regarding upcoming Aubert & Duval setoff hearing	.30
10/09/03 DIS	Telephone conference with G. Schaaf (.2); numerous telephone calls with M. Selit (.5) and conference call with G. Schaaf regarding Aubert & Duval hearing (.4); review offsetting claims and follow-up discussions with M. Selit (.5)	1.60
10/10/03 DIS	Recalculate Aubert & Duval setoff (.3); correspondence to M. Selit (.2); correspondence to client regarding spreadsheet revisions (.2)	.70
10/10/03 DIS	Telephone conference with M. Brooks regarding Aubert & Duval; review updated spreadsheet and forward to M. Selit	.30
10/10/03 DIS	Telephone conference with M. Selit regarding Aubert & Duval setoff issues (.3); e-mail correspondence to G. Schaaf (.1)	.40
10/13/03 DIS	E-mail correspondence with G. Schaaf regarding Aubert & Duval	.10

10/13/03 DIS	Telephone conference with J. Gillespie regarding Aubert & Duval dispute	.20
10/14/03 DIS	Multiple e-mail correspondence with D. Bias and telephone calls with J. Levitan regarding Aubert & Duval disputes	.70
10/15/03 DIS	Telephone conference with J. Levitan regarding Aubert & Duval disputes	.20
10/15/03 DIS	Telephone conference with D. Bias regarding Aubert & Duval	.20
10/15/03 DIS	Telephone conference with J. Levitan regarding Aubert & Duval offset calculations; follow-up correspondence with D. Bias	.40
10/16/03 DIS	Reanalyze Aubert & Duval setoff amounts (.7); various e-mail correspondence with D. Bias and G. Schaaf (.3)	1.00
10/16/03 DIS	Telephone conference with D. Bias regarding Aubert & Duval setoff (.3); correspondence to J. Levitan with proposed resolution (.3); revise order (.2)	.80
10/16/03 DIS	Telephone calls with G. Schaaf and J. Levitan regarding Aubert & Duval hearing	.50
10/20/03 DIS	Telephone conference with D. Bias and e-mail correspondence regarding progress with A&D	.40
10/20/03 DIS	Various e-mail correspondence and telephone calls with J. Levitan and M. Selit regarding Aubert & Duval setoff issues	.60
10/21/03 DIS	Various e-mail correspondence and telephone conference with D. Bias regarding Aubert & Duval (.2); revise order in the alternative (.3)	.50
10/21/03 DIS	Multiple telephone calls with J. Levitan and M. Selit to negotiate final terms of setoff (1.0); telephone calls with D. Bias (.3); final revisions to order (.3); telephone calls with G. Schaaf regarding hearing (.4)	2.00
10/22/03 DIS	Various e-mail correspondence with D. Bias, M. Selit and G. Schaaf regarding Aubert & Duval setoff order	.30

10/31/03 DIS Telephone conference with B. Sweeney regarding .30
litigation claims and length of automatic stay

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
David I. Swan	\$235.00	15.1	\$3,548.50
		<u>15.1</u>	<u>\$3,548.50</u>
	TOTAL FEES		

TOTAL FOR MATTER 2035688-0021 \$3,548.50

Matter 0022 RETENTION OF PROFESSIONALS AND FEE APPLICATIONS														
Professional	August, 2003			September, 2003			October, 2003			November, 2003			Total	
	Rate	Hours	Total Fees	Rate	Hours	Total Fees	Rate	Hours	Total Fees	Rate	Hours	Total Fees	Hours	Fees
Robert G. Sable	\$410.00	2.2	\$902.00	\$410.00	0.5	\$205.00	\$410.00	4.2	\$1,722.00	\$410.00	0.6	\$246.00	7.5	\$3,075.00
David I. Swan	\$235.00	8.8	\$2,068.00	\$235.00	4.1	\$963.50	\$235.00	1.6	\$376.00	\$235.00	2.4	\$564.00	16.9	\$3,971.50
Daniel A. Austin	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	\$225.00	2.9	\$652.50	\$225.00	3.1	\$697.50	6.0	\$1,350.00
James E. Van Horn	\$170.00	3.7	\$629.00	\$170.00	14.7	\$2,499.00	\$170.00	8.1	\$1,377.00	\$170.00	9.1	\$1,547.00	35.6	\$6,052.00
Heather Rajoppi Hickman	\$110.00	1.2	\$132.00	\$110.00	0.4	\$44.00	\$110.00	0.2	\$22.00	\$110.00	0.2	\$22.00	2.0	\$220.00
Thomas Matthew Collins	\$0.00	0.0	\$0.00	\$110.00	5.9	\$649.00	\$0.00	0.0	\$0.00	\$0.00	0.0	\$0.00	5.9	\$649.00
Mary Jo Albright	\$105.00	4.8	\$504.00	\$105.00	6.7	\$703.50	\$105.00	11.7	\$1,228.50	\$0.00	0.0	\$0.00	23.2	\$2,436.00
Total:		20.7	\$4,235.00		32.3	\$5,064.00		28.7	\$5,378.00		15.4	\$3,076.50	97.1	\$17,753.50

**Re: Retention of Professionals and
Fee Applications
Our File No. 2035688-0022
For Services Rendered Through Aug 31, 2003**

08/01/03	MJA	Review docket for any new fee orders entered; upload to extranet; print and facsimile to client; update fee order chart in Word	.50
08/04/03	HRH	Review and obtain Donlin Recano retention documentation upon attorney's request	.30
08/05/03	DIS	Telephone conference with B. Kogut regarding Bond Schoenk retention	.10
08/06/03	DIS	Telephone conference with B. Kogut regarding Bond Schoenk retention	.20
08/06/03	HRH	Review SMC conflict checks as per attorney's request	.30
08/07/03	HRH	Obtain order granting final fees and expenses submitted by W. Wyatt upon attorney's request	.20
08/08/03	RGS	Review July invoice and discuss with J. Van Horn	.20
08/08/03	JEV	Review and edit fee petition	1.30
08/09/03	RGS	Review and revise July fee petition	.30
08/11/03	RGS	Conference with D. Austin regarding Bailes PHL	.10
08/11/03	DIS	Conference with R. Sable regarding W. Wyatt's application; review proposed retention agreement	.30
08/11/03	JEV	Telephone conversation with B. Sweeney of Jenkins regarding filing procedures	.10
08/12/03	DIS	E-mail correspondence with G. Schaaf regarding Bailes appearance	.10
08/15/03	RGS	Final revisions to July fee petition	.30
08/15/03	JEV	Telephone conversation with K. Wilson of Greenebaum regarding professional retention issues	.10

08/16/03	DIS	Draft application to engage Bond Schoeneck & King as special counsel	1.40
08/19/03	DIS	Telephone conference with B. Sweeney regarding representation issues	.10
08/19/03	HRH	Research McGuireWoods invoices as per attorney's request	.40
08/20/03	MJA	Review and print new fee orders; forward to client; upload to extranet; import into summation; update Word fee order chart	3.50
08/21/03	MJA	Run docket search for further orders entered	.30
08/22/03	RGS	Review G. Schaaf's e-mail regarding Bright Consultants and discuss response with G. Schaaf	.40
08/24/03	JEV	Prepare sixteenth monthly fee application and exhibits	1.60
08/25/03	RGS	Review and revise July fee petition and discuss with J. Van Horn (.4); conference with D. Swan regarding W. Wyatt retention (.2)	.60
08/25/03	DIS	Review W. Wyatt's executive compensation plan report; draft application to engage W. Wyatt	1.10
08/25/03	JEV	Conference with R. Sable regarding fee petition and make final revisions to same and exhibits and finalize	.60
08/26/03	MJA	Search extranet for W. Wyatt's affidavit per D. Swann's request; print and forward to requesting attorney	.30
08/27/03	DIS	Prepare application to expand engagement of W. Wyatt	1.90
08/27/03	DIS	Prepare supplemental statement under Bankruptcy Rule 2014 to disclose Congress Financial representation	1.20
08/27/03	DIS	Prepare application to engage Bond Schoeneck as Special Counsel	1.30
08/27/03	MJA	Locate McGuireWoods affidavit on extranet (.1); print and forward to D. Swan as requested (.1)	.20
08/28/03	RGS	Telephone conference with D. Wanlass regarding W. Wyatt retention and other issues	.30

08/28/03 DIS	Revise Bond Schoeneck's application and e-mail to B. Kogut	.60
08/28/03 DIS	Revise W. Wyatt's application (.1); telephone call to D. Wanlass (.1); telephone conference with R. Crouch (.1)	.30
08/28/03 DIS	Telephone conference with R. Sable regarding 2014 statement and W. Wyatt's application	.20

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Robert G. Sable	\$410.00	2.2	\$902.00
David I. Swan	\$235.00	8.8	\$2,068.00
James E. Van Horn	\$170.00	3.7	\$629.00
Heather Rajoppi Hickman	\$110.00	1.2	\$132.00
Mary Jo Albright	\$105.00	4.8	\$504.00
		<hr/>	<hr/>
	TOTAL FEES	20.7	\$4,235.00

TOTAL FOR MATTER 2035688-0022

\$4,235.00

**Re: Retention of Professionals and
Fee Applications
Our File No. 2035688-0022
For Services Rendered Through Sep 30, 2003**

09/02/03	DIS	Review Bond Schoeneck local counsel list and review ordinary course professional motion	.20
09/03/03	JEV	Gather documents for interim fee application and review with staff for creating exhibits; multiple conferences with staff regarding formatting and presentation of exhibits and data for interim fee application	1.20
09/03/03	MJA	Update fee application and order chart	.50
09/05/03	JEV	Review and edit fee petition	1.20
09/08/03	DIS	Review Bond Schoeneck's changes to retention application and revise further	.50
09/08/03	DIS	Review e-mail inquiries from D. Bias and R. McDonald; investigate retention and fee applications of Ernst & Young	.40
09/08/03	TMC	Draft and edit all fee application exhibits for interim (four month) fee application	3.60
09/08/03	MJA	Discussion with D. Swan regarding sample language for notice paragraph in application to hire professional	.20
09/08/03	MJA	Review Ernst & Young's fee application orders at D. Swan's request; track down original order as to Ernst & Young	1.00
09/09/03	DIS	Revise and follow-up with B. Kogut regarding Bond Schoeneck retention	.40
09/09/03	DIS	Telephone conference with E. Bradley of National City regarding return of funds (.1); telephone conference with E. Bennett regarding amended plan (.1)	.20
09/09/03	TMC	Draft additional exhibits to interim (four month) fee application	2.30

09/10/03 DIS	Telephone conference with R. McDonald regarding Ernst & Young and other professional engagement issues	.20
09/10/03 DIS	Ordinary course affidavits for local professionals in loan transaction	.20
09/10/03 JEV	E-mail correspondence with R. Rhoades regarding fourth interim fee application	.10
09/10/03 JEV	Complete review and edits of seventeenth monthly fee petition detail	.70
09/10/03 JEV	Draft interim fee application (1.7); review and format exhibits (1.2)	2.90
09/10/03 JEV	Multiple conferences with staff regarding compiling data for fourth interim fee application	.30
09/11/03 DIS	E-mail correspondence with B. Kogut regarding Bond Schoeneck retention	.10
09/11/03 JEV	Interim fee application preparation	1.80
09/11/03 JEV	Make revisions to interim fee application	.60
09/12/03 DIS	Telephone conference with B. Kogut regarding Bond Schoeneck application (.3); revise motion and order and send with administrative order (.5)	.80
09/12/03 JEV	Prepare SMC fee petition revisions and exhibits	1.20
09/12/03 HRH	Telephone conferences with B. Weinberg regarding scheduling of interim fee application hearings (.3); research regarding same (.1)	.40
09/15/03 JEV	E-mail correspondence and telephone conversation with S. Robinson of Greenebaum regarding fourth interim fee application	.20
09/16/03 RGS	Review and revise August fee petition	.50
09/17/03 DIS	E-mail from B. Kogut regarding Bond Schoeneck's application; accept changes; review W. Wyatt's application and 2014 affidavit	.30
09/17/03 MJA	Upload and print new fee orders entered; index into summation and forward copies on to client	1.00

09/18/03 MJA	Update fee application and order chart (1.8); upload fee orders to extranet (.2); import docket descriptions to extranet (1.0)	3.00
09/23/03 JEV	Prepare seventeenth monthly fee application and exhibits	1.70
09/24/03 JEV	Make revisions to seventeenth monthly fee petition	.30
09/26/03 JEV	Telephone conversations with K. Wilson of Greenebaum regarding fee application procedures	.20
09/26/03 JEV	Make revisions to monthly fee application and exhibits	.60
09/26/03 JEV	Draft and revise fee petition (.2); format for filing (.2); coordinate service issues and filing with Greenebaum (.2)	.60
09/26/03 JEV	Coordinate additional service issues relating to amended notices of hearing for motion to assume executory contracts and 17th monthly fee application	.40
09/26/03 MJA	Update fee order chart, print recent orders entered and forward to client for processing	1.00
09/29/03 DIS	Telephone conference with B. Kogut (.2); final revision to application to engage Bond Schoeneck and arrange for filing (.4)	.60
09/29/03 DIS	Finalize R. Sable 2014 supplemental affidavit and arrange for filing	.20
09/29/03 JEV	Conference with D. Swan regarding Bond Schoeneck retention issues	.10
09/29/03 JEV	Telephone conversation with B. Kogut regarding Bond Schoeneck retention and fee application process (.2); gather fee application documents, review and forward to B. Kogut (.4)	.60

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Robert G. Sable	\$410.00	0.5	\$205.00
David I. Swan	\$235.00	4.1	\$963.50
James E. Van Horn	\$170.00	14.7	\$2,499.00
Heather Rajoppi Hickman	\$110.00	0.4	\$44.00
Thomas Matthew Collins	\$110.00	5.9	\$649.00
Mary Jo Albright	\$105.00	6.7	\$703.50

Special Metals Corporation

File Number: 2035688

Invoice No. 90588396

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October 14, 2003

TOTAL FEES

32.3

\$5,064.00

TOTAL FOR MATTER 2035688-0022

\$5,064.00

**Re: Retention of Professionals and
Fee Applications
Our File No. 2035688-0022
For Services Rendered Through Oct 31, 2003**

12/16/02 DAA	Telephone call and e-mail to G. Schaaf regarding W. Wyatt fee application	.10
12/16/02 DAA	Conference with R. Sable regarding W. Wyatt fee application	.10
10/01/03 DAA	Draft application for reimbursement of retiree expenses	.60
10/04/03 RGS	Review and revise September fee petition and memorandum to J. Van Horn	.30
10/08/03 JEV	Review and edit fee petition	1.40
10/09/03 DIS	Conference with M. Albright regarding accumulated professional fees	.20
10/09/03 MJA	Locate fees from most recent interim and monthly applications filed by all billing professionals and estimate September and October fees and report calculations to D. Swan	2.50
10/10/03 RGS	Review message from D. Wanlass; review prior order and respond to D. Wanlass	.50
10/10/03 DIS	Conference with R. Sable regarding Hatch Associates retention	.20
10/10/03 JEV	Review and revise fee petition	.90
10/10/03 HRH	Obtain order granting retention of Hatch Associates	.20
10/10/03 MJA	Type calculation particulars for billing professional fees estimates and forward calculations to D. Swan and R. Sable	1.00
10/11/03 RGS	Telephone conference with G. Schaaf regarding U.S. Trustee issues and supplemental affidavit (.2); prepare second supplement (.6)	.80
10/12/03 RGS	Review and revise September fee petition and memorandum to J. Van Horn	.80

10/13/03	RGS	Respond to G. Schaaf's e-mail regarding affidavit	.20
10/13/03	DIS	Telephone conference with B. Kogut regarding Bond Schoeneck application and administrative order	.20
10/13/03	JEV	Final review and revisions to fee petition	.60
10/13/03	JEV	Review Bond Schoeneck retention issues; conferences with staff; telephone conversation with K. Wilson and e-mail correspondence with B. Kogut regarding same	.80
10/15/03	DIS	E-mail correspondence from P. Boger regarding Hatch Associates and follow-up with D. Austin	.10
10/15/03	DIS	Review Bond Schoeneck order and forward to B. Kogut	.10
10/15/03	MJA	Review order of court regarding application to employ Bond Schoeneck; upload order and forward to B. Kogut at D. Swan's instructions	.40
10/16/03	DIS	Telephone conference with P. Hayden regarding Congress Financial issues and professional fees calculation	.30
10/16/03	JEV	Conference with staff regarding Bond Schoeneck firm retention order entered	.10
10/17/03	DIS	Review Rothchild engagement and order for compensation terms (.3); telephone conference with P. Hayden (.2)	.50
10/20/03	JEV	Prepare eighteenth monthly fee application and exhibits	1.70
10/20/03	JEV	Make revisions to monthly fee application	.70
10/20/03	MJA	Per D.Swan's request: run search for most recent fee applications and orders entered by Rothchild, copy and forward to D. Swan	1.00
10/21/03	JEV	Make revisions to eighteenth monthly fee application and format exhibits	1.30
10/21/03	MJA	Review all fee orders entered, print and forward to SMC; update fee chart	6.50
10/22/03	RGS	Review and finalize September fee petition	.50