

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF KENTUCKY
ASHLAND DIVISION**

IN RE:) Chapter 11
)
SPECIAL METALS CORPORATION, et al.,) Bankruptcy Nos. 02-10335 -
) 02-10338
)
) JOINTLY ADMINISTERED
)
) JUDGE WILLIAM S. HOWARD

**ORDER APPROVING FIRST AND FINAL INTERIM FEE APPLICATION OF MELLON
CONSULTANTS, INC., F/K/A BUCK CONSULTANTS, INC. FOR FINAL
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES**

This matter having come before the Court upon the First and Final Application of Mellon Consultants, Inc., f/k/a Buck Consultants, Inc. for a First and Final Allowance of Compensation and Reimbursement of Expenses ("Final Application"), a hearing on the Final Application having been held, and this Court being otherwise sufficiently advised, it is hereby:

ORDERED that the Final Application be and hereby is APPROVED; and it is further

ORDERED that the Mellon Consultants, Inc. is hereby awarded final approval of its professional fees for financial audit services for the period of December 1, 2002 through and including November 30, 2003 in the amount of \$715,676.00, plus reimbursement of necessary and reasonable expenses incurred during the Final Fee Period in the amount of \$4,622.06 for a total of \$720,298.06; and it is further

ORDERED that the Debtors are directed to immediately pay Mellon Consultants, Inc. all unpaid fees and expenses accrued during the Final Fee Period, including any holdback.

Dated: _____

The Honorable William S. Howard
United States Bankruptcy Judge

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***The affixing of this Court's electronic seal below is proof this document  
has been signed by the Judge and electronically entered by the Clerk in the  
official record of this case.***



**Signed By:**  
***William S. Howard***  
**Bankruptcy Judge**  
**Dated: Tuesday, March 16, 2004**  
**(wsh)**

**Pursuant to Local Rule 9022-1(c), counsel for the Debtors shall cause a copy of this order to be served on each of the parties listed below pursuant to Local Rule 9022-1(a) and shall file with the court a certificate of service of the order upon such parties within ten (10) days hereof.**

Special Metals Corporation  
Attn: Dennis Wanlass  
Vice President and Chief Financial Officer  
Special Metals Corporation  
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Attn: Robert Rosenberg  
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