

**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 GRANTING APPLICATION FOR REIMBURSEMENT OF EXPENSES OF  
JOHN O. ALLEN  
AS A MEMBER OF THE COMMITTEE OF RETIRED PERSONS**

AND NOW, upon consideration of the Application by the Debtors pursuant to 11 U.S.C. §503(b)(3)(F) and §1114 for an order authorizing the reimbursement of expenses incurred by John O. Allen in furtherance of his duties as a member of the Committee of Retired Persons (“Application”), and the Court having jurisdiction to consider the Application and the relief sought therein in accordance with 28 U.S.C. §1334, and due notice of the Application having been provided, and the Court having found that cause exists for allowance of reimbursement for actual and necessary expenses incurred by John O. Allen as a member of the Committee of Retired Persons (“Committee”), and after due deliberation and sufficient cause appearing therefore, it is hereby

ORDERED that the Application is APPROVED in all respects; and it is further

ORDERED that in accordance with 11 U.S.C. §503(b)(3)(F), John O. Allen is allowed reimbursement as an administrative expense of his expenses incurred in furtherance of his duties as a member of the Committee in the amount of \$2,262.36, and it is further

ORDERED that the Debtors shall immediately reimburse John O. Allen for the allowed expenses.

Pursuant to Local Rule 9022-1(c), counsel for the Debtors shall serve this order on: (i) Special Metals Corporation, Attn: Dennis Wanlass, Vice President and Chief Financial Officer, Special Metals Corporation, 3200 Riverside Drive, Huntington, WV 25705-1771 (ii) counsel to the Debtors, McGuireWoods LLP, 625 Liberty Avenue, 23rd Floor, Dominion Tower, Pittsburgh, PA 15222; (iii) counsel to the Committee, Blank Rome LLP, Attn: Mark E. Richards, Chrysler Building, 405 Lexington Avenue, New York, New York 10174-0208, and Stoll, Keenon & Park, LLP, Attn: Gregory D. Pavey, 300 West Vine Street, Suite 2100, Lexington, Kentucky 40507; (iv) Credit Lyonnais, New York Branch, for itself and as agent for the syndicated lender group under the Credit Agreement dated as of October 28, 1998, as amended, c/o Latham & Watkins, Attn: Robert Rosenberg and Shari Siegel, Esquire, 885 Third Avenue, Suite 1000, New York, NY 10022; Tracey N. Wise, Wise & DelCotto, 219 North Upper Street, Lexington, KY 40507 and (v) the Office of the United States Trustee, 100 East Vine Street, Suite 803, Lexington, Kentucky 40507.

LEX:639708.1

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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, February 03, 2004**  
**(jms)**