

TUNDISH BRICK UNIT	713.0000	713.0000	713.0000	713.0000	713.0000	713.0000	713.0000	713.0000	713.0000
TUNDISH BRICK UNIT	.0030	.0030	.0030	.0030	.0030	.0030	.0030	.0030	.0030
TUNDISH BRICK COST	2.1390	2.1390	2.1390	2.1390	2.1390	2.1390	2.1390	2.1390	2.1390
SUB TOTAL	109.3135	108.3825	108.1223	108.1220	108.1220	108.1220	109.8422	110.0379	
<BYPRODUCT>									
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0164	.0164	.0164	.0164	.0164	.0164	.0164	.0164	.0164
SCRAP MINJS COST PE	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488
SUB TOTAL	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488
<UTILITY>									
ELEC. UNIT PRICE	.0219	.0209	.0207	.0207	.0207	.0207	.0207	.0199	.0194
ELEC. UNIT CONSUMPT	718.0000	708.0000	708.0000	708.0000	708.0000	708.0000	708.0000	731.0000	731.0000
ELEC. COST PER BILL	15.6912	14.7621	14.6667	14.6660	14.6660	14.6660	14.5421	14.1900	14.1900
GAS UNIT PRICE	.0387	.0385	.0385	.0385	.0385	.0385	.0385	.0382	.0382
GAS UNIT CONSUMPTIO	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500
GAS COST PER BILLE	.1566	.1561	.1561	.1561	.1561	.1561	.1552	.1549	.1549
AIR UNIT PRICE	.0277	.0202	.0194	.0194	.0194	.0194	.0167	.0153	.0153
AIR UNIT CONSUMPTIO	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600
AIR COST PER BILLET	.2177	.1584	.1526	.1524	.1524	.1524	.1313	.1202	.1202
O2 N2 UNIT PRICE	.1854	.1570	.1534	.1534	.1534	.1534	.1131	.0985	.0985
O2 N2 UNIT CONSUMPT	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800
O2 N2 COST PER BILL	.7566	.6407	.6259	.6259	.6259	.6259	.4613	.4020	.4020
WATER UNIT PRICE	.7893	.6841	.6728	.6728	.6728	.6728	.9457	.8291	.8291
WATER UNIT CONSUMPT	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400
WATER COST PER BILL	1.6890	1.4639	1.4397	1.4397	1.4397	1.4397	2.0237	1.7744	1.7744
SUB TOTAL	18.5111	17.1812	17.0410	17.0401	17.0401	17.0401	17.3136	16.6415	16.6415
VARIABLE COST TOTA	126.8758	124.6149	124.2144	124.2133	124.2133	124.2133	126.2070	125.7306	125.7306
*<FIXED COST>***									
PRODUCTION OF BILLE	892,000.0000	798,000.0000	821,000.0000	821,000.0000	821,000.0000	821,000.0000	1082000	1231000	1231000
TOTAL LABOR COST FO	1088,506.6667	816,380.0000	816,380.0000	816,380.0000	816,380.0000	816,380.0000	1275230	1275230	1275230
TOTAL DEPRECIATION	14128,500.0000	10596400	10596400	10596400	10596400	10596400	17159400	18471400	18471400
TOTAL REPAIR COST F	6111,000.0000	4583000	4583000	4583000	4583000	4583000	7127000	7127000	7127000
TOTAL PRECEEDING PR	17052,725.1591	12795067	12795067	12795067	12795067	12795067	22058923	23869923	23869923
TOTAL OTHER FIXED C	1261,328.0550	948,746.0780	948,746.0780	948,746.0780	948,746.0780	948,746.0780	1278697	1278697	1278697
FIXED COST TOTAL	44,4418	37,2677	36,2236	36,2236	36,2236	36,2236	45,1934	42,2602	42,2602
GRAND TOTAL	171.3176	161.8826	160.4380	160.4369	160.4369	160.4369	171.4004	167.9907	167.9907

BMP COST ACCOUNTING SHEET PHASE 2

	1987	1988	1989	1990	1991	1992	1993
<VARIABLE COST>							
<RAW MATERIALS>							
BILLET UNIT PRICE	126.8758	124.6149	124.2144	124.2133	124.2133	126.2070	125.7306
BILLET UNIT CONSUMPT	1.0420	1.0420	1.0420	1.0420	1.0420	1.0420	1.0420
BILLET COST PER BAR	132.2046	129.8487	129.4314	129.4303	129.4303	131.5077	131.0112
SUB TOTAL	132.2046	129.8487	129.4314	129.4303	129.4303	131.5077	131.0112
<BYPRODUCT>							
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0260	.0260	.0260	.0260	.0260	.0260	.0260
SCRAP MINUS COST PE	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042
SUB TOTAL	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042
<UTILITY>							
ELEC. UNIT PRICE	.0219	.0209	.0207	.0207	.0207	.0199	.0194
ELEC. UNIT CONSUMPT	86.0000	86.0000	86.0000	86.0000	86.0000	86.0000	86.0000
ELEC. COST PER BAR	1.8795	1.7931	1.7815	1.7815	1.7815	1.7108	1.6694
GAS UNIT PRICE	.0387	.0385	.0385	.0385	.0385	.0383	.0382
GAS UNIT CONSUMPTIO	29.5000	29.5000	29.5000	29.5000	29.5000	29.5000	29.5000
GAS COST PER BAR	1.1404	1.1371	1.1370	1.1370	1.1370	1.1302	1.1282
AIR UNIT PRICE	.0277	.0202	.0194	.0194	.0194	.0167	.0153
AIR UNIT CONSUMPTIO	19.3000	19.3000	19.3000	19.3000	19.3000	19.3000	19.3000
AIR COST PER BAR	.5346	.3890	.3747	.3743	.3743	.3225	.2951
O2 N2 UNIT PRICE	.1854	.1570	.1534	.1534	.1534	.1131	.0985
O2 N2 UNIT CONSUMPT	.0000	.0000	.0000	.0000	.0000	.0000	.0000
O2 N2 COST PER BAR	.0000	.0000	.0000	.0000	.0000	.0000	.0000
WATER UNIT PRICE	.7893	.6841	.6728	.6728	.6728	.9457	.8291
WATER UNIT CONSUMPT	.6882	.6882	.6882	.6882	.6882	.6882	.6882
WATER COST PER BAR	.5432	.4708	.4630	.4630	.4630	.6508	.5706
SUB TOTAL	4.0977	3.7900	3.7562	3.7558	3.7558	3.8143	3.6633
VARIABLE COST TOTA	134.7980	132.1345	131.6834	131.6818	131.6818	133.8178	133.1703
<FIXED COST>							
PRODUCTION OF BAR	446,000.0000	418,000.0000	425,000.0000	425,000.0000	425,000.0000	427,000.0000	427,000.0000
TOTAL LABOR COST FO	394,220.0000	295,665.0000	295,665.0000	295,665.0000	295,665.0000	322,805.0000	322,805.0000
TOTAL DEPRECIATION	4298,500.0000	3223900	3223900	3223900	3223900	3223900	3223900
TOTAL REPAIR COST F	1783,000.0000	1337000	1337000	1337000	1337000	1337000	1337000

TOTAL PRECEDING PR2833, 906.7545	17484037	16988343	16965540	16965540	20921824	19833483
TOTAL OTHER FIXED C 1225,404.2530	921,803.1380	921,803.1380	921,803.1380	921,803.1380	1233503	1233503
FIXED COST TOTAL	80.7960	55.6517	53.5151	53.5151	63.3233	60.7745
GRAND TOTAL	215.5941	187.7862	185.1969	185.1969	197.1411	193.9447

RMP COST ACCOUNTING SHEET PHASE 2

	1987	1988	1989	1990	1991	1992	1993
*<VARIABLE COST>**							
<RAW MATERIALS>							
BILLET UNIT PRICE	126.8758	124.6149	124.2144	124.2133	124.2133	126.2070	125.7306
BILLET UNIT CONSUMPT	1.0310	1.0310	1.0310	1.0310	1.0310	1.0310	1.0310
BILLET COST PER ROD	130.8089	128.4780	128.0651	128.0639	128.0639	130.1194	129.6282
SUB TOTAL	130.8089	128.4780	128.0651	128.0639	128.0639	130.1194	129.6282
<BYPRODUCT>							
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0160	.0160	.0160	.0160	.0160	.0150	.0150
SCRAP MINUS COST PE	.9257	.9257	.9257	.9257	.9257	.8678	.8678
SUB TOTAL	.9257	.9257	.9257	.9257	.9257	.8678	.8678
<UTILITY>							
ELEC. UNIT PRICE	.0219	.0209	.0207	.0207	.0207	.0199	.0194
ELEC. UNIT CONSUMPT	144.0000	144.0000	144.0000	144.0000	144.0000	135.0000	131.0000
ELEC. COST PER ROD	3.1470	3.0025	2.9831	2.9829	2.9829	2.6856	2.5429
GAS UNIT PRICE	.0387	.0385	.0385	.0385	.0385	.0383	.0382
GAS UNIT CONSUMPTIO	32.5000	32.5000	32.5000	32.5000	32.5000	31.7000	31.3000
GAS COST PER ROD	1.2564	1.2528	1.2526	1.2526	1.2526	1.2145	1.1970
AIR UNIT PRICE	.0277	.0202	.0194	.0194	.0194	.0167	.0153
AIR UNIT CONSUMPTIO	30.0000	30.0000	30.0000	30.0000	30.0000	27.0000	25.0000
AIR COST PER ROD	.8310	.6046	.5824	.5818	.5818	.4512	.3822
O2 N2 UNIT PRICE	.1854	.1570	.1534	.1534	.1534	.1131	.0985
O2 N2 UNIT CONSUMPT	.0000	.0000	.0000	.0000	.0000	.0000	.0000
O2 N2 COST PER ROD	.0000	.0000	.0000	.0000	.0000	.0000	.0000
WATER UNIT PRICE	.7893	.6841	.6728	.6728	.6728	.9457	.8291
WATER UNIT CONSUMPT	.8545	.8545	.8545	.8545	.8545	.8182	.8000
WATER COST PER ROD	.6745	.5846	.5749	.5749	.5749	.7737	.6633
SUB TOTAL	5.9089	5.4444	5.3930	5.3923	5.3923	5.1250	4.7855
VARIABLE COST TOTA	135.7922	132.9967	132.5324	132.5305	132.5305	134.3766	133.5458
*<FIXED COST>**							
PRODUCTION OF ROD	178,000.0000	293,000.0000	319,000.0000	320,000.0000	320,000.0000	571,000.0000	693,000.0000
TOTAL LABOR COST FO	363,713.3333	272,785.0000	272,785.0000	272,785.0000	272,785.0000	331,605.0000	331,605.0000
TOTAL DEPRECIATION	3182,200.0000	2937400	2937400	2937400	2937400	5325400	5324400
TOTAL REPAIR COST F	1493,000.0000	1120000	1120000	1120000	1120000	1808000	1808000

TOTAL PRECEDING PRI1308,151.1262	12255557	12751250	12774053	12774053	27977427	32188768
TOTAL OTHER FIXED C 1223,882.0580	920,661.4880	920,661.4880	920,661.4880	920,661.4880	12333900	12333900
FIXED COST TOTAL	98.7132	56.4329	56.3278	56.3278	64.2318	58.9995
GRAND TOTAL	234.5053	188.9653	188.8584	188.8584	198.6083	192.5454

DRP COST ACCOUNTING SHEET PHASE 2

	1994	1995	1996	1997	1998	1999	2000
<VARIABLE COST>							
<RAW MATERIALS>							
PELLET UNIT PRICE	34.1650	34.1650	34.1650	34.1650	34.1650	34.1650	34.1650
PELLET UNIT CONSUMPT	1.0150	1.0150	1.0150	1.0150	1.0150	1.0150	1.0150
PELLET COST PER DRI	34.6775	34.6775	34.6775	34.6775	34.6775	34.6775	34.6775
IRON ORE UNIT PRICE	32.2950	32.2950	32.2950	32.2950	32.2950	32.2950	32.2950
IRON ORE UNIT CONSU	.4350	.4350	.4350	.4350	.4350	.4350	.4350
IRON ORE COST PER D	14.0483	14.0483	14.0483	14.0483	14.0483	14.0483	14.0483
B. LIME UNIT PRICE	28.2641	28.2641	27.9731	27.9642	27.9642	27.9642	27.9642
B. LIME UNIT CONSUM	.0007	.0007	.0007	.0007	.0007	.0007	.0007
B. LIME COST PER DR	.0198	.0198	.0196	.0196	.0196	.0196	.0196
SUB TOTAL	48.7456	48.7456	48.7454	48.7454	48.7454	48.7454	48.7454
<BYPRODUCT>							
OXIDE FINE UNIT PRI	11.0000	11.0000	11.0000	11.0000	11.0000	11.0000	11.0000
OXIDE FINE UNIT COT	.0450	.0450	.0450	.0450	.0450	.0450	.0450
FINE MINUS COST PER	.4950	.4950	.4950	.4950	.4950	.4950	.4950
SUB TOTAL	.4950	.4950	.4950	.4950	.4950	.4950	.4950
<UTILITY>*							
ELEC. UNIT PRICE	.0194	.0194	.0184	.0183	.0183	.0183	.0183
ELEC. UNIT CONSUMPT	110.0000	110.0000	110.0000	110.0000	110.0000	110.0000	110.0000
ELEC. COST PER DRI	2.1353	2.1353	2.0293	2.0130	2.0130	2.0130	2.0130
GAS UNIT PRICE	.0382	.0382	.0381	.0381	.0381	.0381	.0381
GAS UNIT CONSUMPTIO	270.0000	270.0000	270.0000	270.0000	270.0000	270.0000	270.0000
GAS COST PER DRI	10.3256	10.3256	10.2930	10.2930	10.2930	10.2930	10.2930
AIR UNIT PRICE	.0153	.0153	.0104	.0104	.0104	.0104	.0104
AIR UNIT CONSUMPTIO	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000
AIR COST PER DRI	.1070	.1070	.0726	.0726	.0726	.0726	.0726
O2 N2 UNIT PRICE	.0985	.0985	.0623	.0623	.0623	.0623	.0623
O2 N2 UNIT CONSUMPT	2.0000	2.0000	1.0000	1.0000	1.0000	1.0000	1.0000
O2 N2 COST PER DRI	.0985	.0985	.0623	.0623	.0623	.0623	.0623
WATER UNIT PRICE	.8291	.8249	.6894	.6894	.6894	.6894	.6894
WATER UNIT CONSUMPT	1.3000	1.3000	1.3000	1.3000	1.3000	1.3000	1.3000
WATER COST PER DRI	1.0779	1.0724	.8962	.8962	.8962	.8962	.8962
SUB TOTAL	13.7443	13.7388	13.3533	13.3369	13.3369	13.3369	13.3369
VARIABLE COST T	61.9949	61.9894	61.6036	61.5873	61.5873	61.5873	61.5873
<FIXED COST>							

PRODUCTION OF DRI	1327,000.0000	1327000	1327000	1327000	1327000	1327000	1327000
TOTAL LABOR COST FO	172,680.0000	172,680.0000	172,680.0000	172,680.0000	172,680.0000	172,680.0000	172,680.0000
TOTAL DEPRECIATION	12,984,500.0000	12,984,500	12,983,000	12,981,500	12,981,500	12,981,500	12,981,500
TOTAL SPECIAL REPAIR	220,000.0000	220,000	220,000	220,000	220,000	220,000	220,000
TOTAL REPAIR COST F	4,980,000.0000	4,980,000	4,980,000	4,980,000	4,980,000	4,980,000	4,980,000
TOTAL OTHER FIXED C	1225,772.7020	1225,773	1,166,693	1,166,673	1,166,673	1,166,673	1,166,673
FIXED COST TOTAL	16,2494	16,2494	16,2037	16,2026	16,2026	16,2026	16,2026
GRAND TOTAL	78,2443	78,2388	77,8074	77,7899	77,7899	77,7899	77,7899

LCP COST ACCOUNTING SHEET PHASE 2

	1994	1995	1996	1997	1998	1999	2000
<VARIABLE COST>							
<RAW MATERIALS>							
LIME STONE UNIT PRI	12.0000	12.0000	12.0000	12.0000	12.0000	12.0000	12.0000
LIME STONE UNIT CON	1.9800	1.9800	1.9800	1.9800	1.9800	1.9800	1.9800
LIME STONE COST PER	23.7600	23.7600	23.7600	23.7600	23.7600	23.7600	23.7600
SUB TOTAL	23.7600	23.7600	23.7600	23.7600	23.7600	23.7600	23.7600
<BYPRODUCT>							
LIME FINE UNIT PRIC	2.2500	2.2500	2.2500	2.2500	2.2500	2.2500	2.2500
LIME FINE UNIT OUTP	.2700	.2700	.2700	.2700	.2700	.2700	.2700
LIME FINE MINUS COS	.6075	.6075	.6075	.6075	.6075	.6075	.6075
SUB TOTAL	.6075	.6075	.6075	.6075	.6075	.6075	.6075
<UTILITY>							
ELEC. UNIT PRICE	.0194	.0194	.0184	.0183	.0183	.0183	.0183
ELEC. UNIT CONSUMPT	60.0000	60.0000	60.0000	60.0000	60.0000	60.0000	60.0000
ELEC. COST PER BURN	1.1647	1.1647	1.1069	1.0980	1.0980	1.0980	1.0980
GAS UNIT PRICE	.0382	.0382	.0381	.0381	.0381	.0381	.0381
GAS UNIT CONSUMPTIO	85.0000	85.0000	85.0000	85.0000	85.0000	85.0000	85.0000
GAS COST PER BURNT	3.2507	3.2507	3.2404	3.2404	3.2404	3.2404	3.2404
AIR UNIT PRICE	.0153	.0153	.0104	.0104	.0104	.0104	.0104
AIR UNIT CONSUMPTIO	45.0000	45.0000	45.0000	45.0000	45.0000	45.0000	45.0000
AIR COST PER BURNT	.6880	.6880	.4664	.4664	.4664	.4664	.4664
O2 N2 UNIT PRICE	.0985	.0985	.0623	.0623	.0623	.0623	.0623
O2 N2 UNIT CONSUMPT	.0000	.0000	.0000	.0000	.0000	.0000	.0000
O2 N2 COST PER BURN	.0000	.0000	.0000	.0000	.0000	.0000	.0000
WATER UNIT PRICE	.8291	.8249	.6894	.6894	.6894	.6894	.6894
WATER UNIT CONSUMPT	.0100	.0100	.0100	.0100	.0100	.0100	.0100
WATER COST PER BURN	.0083	.0082	.0069	.0069	.0069	.0069	.0069
SUB TOTAL	5.1116	5.1116	4.8206	4.8117	4.8117	4.8117	4.8117
VARIABLE COST TOTAL	28.2641	28.2641	27.9731	27.9642	27.9642	27.9642	27.9642
<FIXED COST>							
PRODUCTION OF BURNT	50,000.0000	50,000.0000	50,000.0000	50,000.0000	50,000.0000	50,000.0000	50,000.0000
TOTAL LABOR COST FO	43,750.0000	43,750.0000	43,750.0000	43,750.0000	43,750.0000	43,750.0000	43,750.0000
TOTAL DEPRECIATION	668,800.0000	668,800.0000	668,000.0000	667,500.0000	667,500.0000	667,500.0000	667,500.0000
TOTAL SPECIAL REPAI	74,000.0000	74,000.0000	74,000.0000	74,000.0000	74,000.0000	74,000.0000	74,000.0000

TOTAL REPAIR COST F	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000
TOTAL OTHER FIXED C	1220,420.7620	1220421	1161341	1161321	1161321	1161321	1161321	1161321	1161321
FIXED COST TOTAL	46.1394	46.1394	44.9418	44.9274	44.9274	44.9274	44.9274	44.9274	44.9274
GRAND TOTAL	74.4035	74.4035	72.9149	72.8916	72.8916	72.8916	72.8916	72.8916	72.8916

SMP COST ACCOUNTING SHEET PHASE 2

	1994	1995	1996	1997	1998	1999	2000
<VARIABLE COST>*							
<RAW MATERIALS AND SUPPLIES>							
DRI UNIT PRICE	61.9949	61.9894	61.6036	61.5873	61.5873	61.5873	61.5873
DRI UNIT CONSUMPTIO	1.0770	1.0770	1.0770	1.0770	1.0770	1.0770	1.0770
DRI COST PER BILLET	66.7685	66.7626	66.3471	66.3295	66.3295	66.3295	66.3295
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT CONSUMPT	.1200	.1200	.1200	.1200	.1200	.1200	.1200
SCRAP COST PER BILL	6.9426	6.9426	6.9426	6.9426	6.9426	6.9426	6.9426
BURNT LIME UNIT PRI	28.2641	28.2641	27.9731	27.9642	27.9642	27.9642	27.9642
BURNT LIME UNIT CON	.0410	.0410	.0410	.0410	.0410	.0410	.0410
BURNT LIME COST PER	1.1588	1.1588	1.1469	1.1465	1.1465	1.1465	1.1465
FLOURSPAR UNIT PRIC	205.9000	205.9000	205.9000	205.9000	205.9000	205.9000	205.9000
FLOURSPAR UNIT CONS	.0020	.0020	.0020	.0020	.0020	.0020	.0020
FLOURSPAR COST PER	.4118	.4118	.4118	.4118	.4118	.4118	.4118
FE-MN UNIT PRICE	357.3600	357.3600	357.3600	357.3600	357.3600	357.3600	357.3600
FE-MN UNIT CONSUMPT	.0140	.0140	.0140	.0140	.0140	.0140	.0140
FE-MN COST PER BILL	5.0030	5.0030	5.0030	5.0030	5.0030	5.0030	5.0030
FE-SI UNIT PRICE	518.8050	518.8050	518.8050	518.8050	518.8050	518.8050	518.8050
FE-SI UNIT CONSUMPT	.0049	.0049	.0049	.0049	.0049	.0049	.0049
FE-SI COST PER BILL	2.5421	2.5421	2.5421	2.5421	2.5421	2.5421	2.5421
AL UNIT PRICE	766.5000	766.5000	766.5000	766.5000	766.5000	766.5000	766.5000
AL UNIT CONSUMPTION	.0001	.0001	.0001	.0001	.0001	.0001	.0001
AL COST PER BILLRT	.0767	.0767	.0767	.0767	.0767	.0767	.0767
COKE BREEZE UNIT PR	97.1250	97.1250	97.1250	97.1250	97.1250	97.1250	97.1250
COKE BREEZE UNIT CO	.0013	.0013	.0013	.0013	.0013	.0013	.0013
COKE BREEZE COST PE	.1263	.1263	.1263	.1263	.1263	.1263	.1263
ELECTRODE UNIT PRIC	2,045.8200	2,045.8200	2,045.8200	2,045.8200	2,045.8200	2,045.8200	2,045.8200
ELECTRODE UNIT CONS	.0041	.0041	.0041	.0041	.0041	.0041	.0041
ELECTRODE COST PER	8.3879	8.3879	8.3879	8.3879	8.3879	8.3879	8.3879
FETTLING MATERIALS	427.0000	427.0000	427.0000	427.0000	427.0000	427.0000	427.0000
FETTLING MATERIALS	.0260	.0260	.0260	.0260	.0260	.0260	.0260
FETTLING MATERIALS	11.1020	11.1020	11.1020	11.1020	11.1020	11.1020	11.1020
FURNACE BRICK UNIT	1,207.0000	1,207.0000	1,207.0000	1,207.0000	1,207.0000	1,207.0000	1,207.0000
FURNACE BRICK UNIT	.0026	.0026	.0026	.0026	.0026	.0026	.0026
FURNACE BRICK COST	3.1382	3.1382	3.1382	3.1382	3.1382	3.1382	3.1382
LADLE BRICK UNIT PR	747.0000	747.0000	747.0000	747.0000	747.0000	747.0000	747.0000
LADLE BRICK UNIT CO	.0030	.0030	.0030	.0030	.0030	.0030	.0030
LADLE BRICK COST PE	2.2410	2.2410	2.2410	2.2410	2.2410	2.2410	2.2410

TUNDISH BRICK UNIT	713.0000	713.0000	713.0000	713.0000	713.0000	713.0000	713.0000	713.0000	713.0000
TUNDISH BRICK UNIT	.0030	.0030	.0030	.0030	.0030	.0030	.0030	.0030	.0030
TUNDISH BRICK COST	2.1390	2.1390	2.1390	2.1390	2.1390	2.1390	2.1390	2.1390	2.1390
SUB TOTAL	110.0379	110.0320	109.6046	109.5866	109.5866	109.5866	109.5866	109.5866	109.5866
<BYPRODUCT>									
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0164	.0164	.0164	.0164	.0164	.0164	.0164	.0164	.0164
SCRAP MINUS COST PE	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488
SUB TOTAL	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488
<UTILITY>									
ELEC. UNIT PRICE	.0194	.0194	.0184	.0183	.0183	.0183	.0183	.0183	.0183
ELEC. UNIT CONSUMPT	731.0000	731.0000	731.0000	731.0000	731.0000	731.0000	731.0000	731.0000	731.0000
ELEC. COST PER BILLE	14.1900	14.1900	13.4857	13.3771	13.3771	13.3771	13.3771	13.3771	13.3771
GAS UNIT PRICE	.0382	.0382	.0381	.0381	.0381	.0381	.0381	.0381	.0381
GAS UNIT CONSUMPTIO	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500
GAS COST PER BILLE	.1549	.1549	.1544	.1544	.1544	.1544	.1544	.1544	.1544
AIR UNIT PRICE	.0153	.0153	.0104	.0104	.0104	.0104	.0104	.0104	.0104
AIR UNIT CONSUMPTIO	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600
AIR COST PER BILLET	.1202	.1202	.0815	.0815	.0815	.0815	.0815	.0815	.0815
O2 N2 UNIT PRICE	.0985	.0985	.0623	.0623	.0623	.0623	.0623	.0623	.0623
O2 N2 UNIT CONSUMPT	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800
O2 N2 COST PER BILLE	.4020	.4020	.2540	.2540	.2540	.2540	.2540	.2540	.2540
WATER UNIT PRICE	.8291	.8249	.6894	.6894	.6894	.6894	.6894	.6894	.6894
WATER UNIT CONSUMPT	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400
WATER COST PER BILLE	1.7744	1.7653	1.4752	1.4752	1.4752	1.4752	1.4752	1.4752	1.4752
SUB TOTAL	16.6415	16.6324	15.4508	15.3422	15.3422	15.3422	15.3422	15.3422	15.3422
VARIABLE COST TOTA	125.7306	125.7156	124.1065	123.9800	123.9800	123.9800	123.9800	123.9800	123.9800
<FIXED COST>									
PRODUCTION OF BILLE	1231,000.0000	1231000	1231000	1231000	1231000	1231000	1231000	1231000	1231000
TOTAL LABOR COST FO	1275,230.0000	1275230	1275230	1275230	1275230	1275230	1275230	1275230	1275230
TOTAL DEPRECIATION	18471,400.0000	18471400	18438700	18438700	18438700	18438700	18438700	18438700	18438700
TOTAL REPAIR COST F	7127,000.0000	7127000	7127000	7127000	7127000	7127000	7127000	7127000	7127000
TOTAL PRECEEDING PR	23869,923.4640	23869923	23749463	23749463	23749463	23749463	23749463	23749463	23749463
TOTAL OTHER FIXED C	1278,697.4420	1278697	1219617	1219597	1219597	1219597	1219597	1219597	1219597
FIXED COST TOTAL	42.2602	42.2602	42.0877	42.0859	42.0859	42.0859	42.0859	42.0859	42.0859
GRAND TOTAL	167.9907	167.9757	166.1943	166.0659	166.0659	166.0659	166.0659	166.0659	166.0659

BMP COST ACCOUNTING SHEET PHASE 2

	1994	1995	1996	1997	1998	1999	2000
*<VARIABLE COST>**							
<RAW MATERIALS>							
BILLET UNIT PRICE	125.7306	125.7156	124.1065	123.9800	123.9800	123.9800	123.9800
BILLET UNIT CONSUMPT	1.0420	1.0420	1.0420	1.0420	1.0420	1.0420	1.0420
BILLET COST PER BAR	131.0112	130.9956	129.3190	129.1872	129.1872	129.1872	129.1872
SUB TOTAL	131.0112	130.9956	129.3190	129.1872	129.1872	129.1872	129.1872
<BYPRODUCT>							
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0260	.0260	.0260	.0260	.0260	.0260	.0260
SCRAP MINUS COST PE	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042
SUB TOTAL	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042
<UTILITY>							
ELEC. UNIT PRICE	.0194	.0194	.0184	.0183	.0183	.0183	.0183
ELEC. UNIT CONSUMPT	86.0000	86.0000	86.0000	86.0000	86.0000	86.0000	86.0000
ELEC. COST PER BAR	1.6694	1.6694	1.5865	1.5738	1.5738	1.5738	1.5738
GAS UNIT PRICE	.0382	.0382	.0391	.0381	.0381	.0381	.0381
GAS UNIT CONSUMPTIO	29.5000	29.5000	29.5000	29.5000	29.5000	29.5000	29.5000
GAS COST PER BAR	1.1282	1.1282	1.1246	1.1246	1.1246	1.1246	1.1246
AIR UNIT PRICE	.0153	.0153	.0104	.0104	.0104	.0104	.0104
AIR UNIT CONSUMPTIO	19.3000	19.3000	19.3000	19.3000	19.3000	19.3000	19.3000
AIR COST PER BAR	.2951	.2951	.2000	.2000	.2000	.2000	.2000
O2 N2 UNIT PRICE	.0985	.0985	.0623	.0623	.0623	.0623	.0623
O2 N2 UNIT CONSUMPT	.0000	.0000	.0000	.0000	.0000	.0000	.0000
O2 N2 COST PER BAR	.0000	.0000	.0000	.0000	.0000	.0000	.0000
WATER UNIT PRICE	.8291	.8249	.6894	.6894	.6894	.6894	.6894
WATER UNIT CONSUMPT	.6882	.6882	.6882	.6882	.6882	.6882	.6882
WATER COST PER BAR	.5706	.5677	.4744	.4744	.4744	.4744	.4744
SUB TOTAL	3.6633	3.6604	3.3856	3.3728	3.3728	3.3728	3.3728
VARIABLE COST TOTA	133.1703	133.1518	131.2004	131.0558	131.0558	131.0558	131.0558
*<FIXED COST>**							
PRODUCTION OF BAR	427,000.0000	427,000.0000	427,000.0000	427,000.0000	427,000.0000	427,000.0000	427,000.0000
TOTAL LABOR COST FO	322,805.0000	322,805.0000	322,805.0000	322,805.0000	322,805.0000	322,805.0000	322,805.0000
TOTAL DEPRECIATION	3223,960.0000	3223,900	3214,100	3212,100	3212,100	3212,100	3212,100
TOTAL REPAIR COST F	1337,000.0000	1337,000	1337,000	1337,000	1337,000	1337,000	1337,000

TOTAL PRECEDING PRI	1983,483.1579	1983,483	1975,2567	1975,1705	1975,1705	1975,1705	1975,1514
TOTAL OTHER FIXED C	1233,503.2820	1233,503	1174,423	1174,403	1174,403	1174,403	1174,403
FIXED COST TOTAL	60.7745	60.7745	60.4236	60.4169	60.4169	60.4169	60.4164
GRAND TOTAL	193.9447	193.9262	191.6240	191.4727	191.4727	191.4727	191.4722

RMP COST ACCOUNTING SHEET PHASE 2

	1994	1995	1996	1997	1998	1999	2000
*<VARIABLE COST>**							
<RAW MATERIALS>							
BILLET UNIT PRICE	125.7306	125.7156	124.1065	123.9800	123.9800	123.9800	123.9800
BILLET UNIT CONSUMPT	1.0310	1.0310	1.0310	1.0310	1.0310	1.0310	1.0310
BILLET COST PER ROD	129.6282	129.6128	127.9538	127.8234	127.8234	127.8234	127.8234
SUB TOTAL	129.6282	129.6128	127.9538	127.8234	127.8234	127.8234	127.8234
<BYPRODUCT>							
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0150	.0150	.0150	.0150	.0150	.0150	.0150
SCRAP MINUS COST PE	.8678	.8678	.8678	.8678	.8678	.8678	.8678
SUB TOTAL	.8678	.8678	.8678	.8678	.8678	.8678	.8678
<UTILITY>							
ELEC. UNIT PRICE	.0194	.0194	.0184	.0183	.0183	.0183	.0183
ELEC. UNIT CONSUMPT	131.0000	131.0000	131.0000	131.0000	131.0000	131.0000	131.0000
ELEC. COST PER ROD	2.5429	2.5429	2.4167	2.3973	2.3973	2.3973	2.3973
GAS UNIT PRICE	.0382	.0382	.0381	.0381	.0381	.0381	.0381
GAS UNIT CONSUMPTIO	31.3000	31.3000	31.3000	31.3000	31.3000	31.3000	31.3000
GAS COST PER ROD	1.1970	1.1970	1.1932	1.1932	1.1932	1.1932	1.1932
AIR UNIT PRICE	.0153	.0153	.0104	.0104	.0104	.0104	.0104
AIR UNIT CONSUMPTIO	25.0000	25.0000	25.0000	25.0000	25.0000	25.0000	25.0000
AIR COST PER ROD	.3822	.3822	.2591	.2591	.2591	.2591	.2591
O2 N2 UNIT PRICE	.0985	.0985	.0623	.0623	.0623	.0623	.0623
O2 N2 UNIT CONSUMPT	.0000	.0000	.0000	.0000	.0000	.0000	.0000
O2 N2 COST PER ROD	.0000	.0000	.0000	.0000	.0000	.0000	.0000
WATER UNIT PRICE	.8291	.8249	.6894	.6894	.6894	.6894	.6894
WATER UNIT CONSUMPT	.8000	.8000	.8000	.8000	.8000	.8000	.8000
WATER COST PER ROD	.6633	.6599	.5515	.5515	.5515	.5515	.5515
SUB TOTAL	4.7855	4.7821	4.4206	4.4011	4.4011	4.4011	4.4011
VARIABLE COST TOTA	133.5458	133.5270	131.5066	131.3567	131.3567	131.3567	131.3567
*<FIXED COST>**							
PRODUCTION OF ROD	693,000.0000	693,000.0000	693,000.0000	693,000.0000	693,000.0000	693,000.0000	693,000.0000
TOTAL LABOR COST FO	331,605.0000	331,605.0000	331,605.0000	331,605.0000	331,605.0000	331,605.0000	331,605.0000
TOTAL DEPRECIATION	5324,400.0000	5324,400.0000	5324,400.0000	5324,400.0000	5324,400.0000	5324,400.0000	5324,400.0000
TOTAL REPAIR COST F	1808,000.0000	1808,000.0000	1808,000.0000	1808,000.0000	1808,000.0000	1808,000.0000	1808,000.0000

TOTAL PRECEDING PR32188,767.7481	32188768	32057444	52056046	32056046	32056046	32056046	3205736
TOTAL OTHER FIXED C 1233,899.7220	1233900	1174820	1174800	1174800	1174800	1174800	1174800
FIXED COST TOTAL	58.9995	58.7248	58.7227	58.7227	58.7227	58.7227	58.7223
GRAND TOTAL	192.5454	190.2313	190.0794	190.0794	190.0794	190.0794	190.0789

DRP COST ACCOUNTING SHEET PHASE 2

	2001	2002	2003	2004	2005	2006	2007
<VARIABLE COST>							
<GRAM MATERIALS>							
PELLET UNIT PRICE	34.1650	34.1650	34.1650	34.1650	34.1650	34.1650	34.1650
PELLET UNIT CONSUMP	1.0150	1.0150	1.0150	1.0150	1.0150	1.0150	1.0150
PELLET COST PER DRI	34.6775	34.6775	34.6775	34.6775	34.6775	34.6775	34.6775
IRON ORE UNIT PRICE	32.2950	32.2950	32.2950	32.2950	32.2950	32.2950	32.2950
IRON ORE UNIT CONSU	.4350	.4350	.4350	.4350	.4350	.4350	.4350
IRON ORE COST PER D	14.0483	14.0483	14.0483	14.0483	14.0483	14.0483	14.0483
B. LIME UNIT PRICE	27.9148	27.9148	27.9148	27.9148	27.9148	27.9148	27.9148
B. LIME UNIT CONSUM	.0007	.0007	.0007	.0007	.0007	.0007	.0007
B. LIME COST PER DR	.0195	.0195	.0195	.0195	.0195	.0195	.0195
SUB TOTAL	48.7454	48.7453	48.7453	48.7453	48.7453	48.7453	48.7455
<BYPRODUCT>							
OXIDE FINE UNIT PRI	11.0000	11.0000	11.0000	11.0000	11.0000	11.0000	11.0000
OXIDE FINE UNIT DUT	.0450	.0450	.0450	.0450	.0450	.0450	.0450
FINE MINUS COST PER	.4950	.4950	.4950	.4950	.4950	.4950	.4950
SUB TOTAL	.4950	.4950	.4950	.4950	.4950	.4950	.4950
<UTILITY>							
ELEC. UNIT PRICE	.0183	.0181	.0181	.0181	.0181	.0181	.0188
ELEC. UNIT CONSUMPT	110.0000	110.0000	110.0000	110.0000	110.0000	110.0000	110.0000
ELEC. COST PER DRI	2.0130	1.9924	1.9924	1.9924	1.9924	1.9924	2.0657
GAS UNIT PRICE	.0381	.0381	.0381	.0381	.0381	.0381	.0382
GAS UNIT CONSUMPTIO	270.0000	270.0000	270.0000	270.0000	270.0000	270.0000	270.0000
GAS COST PER DRI	10.2930	10.2930	10.2930	10.2930	10.2930	10.2930	10.3124
AIR UNIT PRICE	.0104	.0096	.0096	.0096	.0096	.0096	.0125
AIR UNIT CONSUMPTIO	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000
AIR COST PER DRI	.0726	.0669	.0669	.0669	.0669	.0669	.0875
O2 N2 UNIT PRICE	.0623	.0623	.0623	.0623	.0623	.0623	.0840
O2 N2 UNIT CONSUMPT	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
O2 N2 COST PER DRI	.0623	.0623	.0623	.0623	.0623	.0623	.0840
WATER UNIT PRICE	.6894	.5257	.5257	.5257	.5257	.5257	.6093
WATER UNIT CONSUMPT	1.3000	1.3000	1.3000	1.3000	1.3000	1.3000	1.3000
WATER COST PER DRI	.8962	.6834	.6834	.6834	.6834	.6834	.7921
SUB TOTAL	13.3369	13.0979	13.0979	13.0979	13.0979	13.0979	13.3418
VARIABLE COST T	61.5873	61.3482	61.3482	61.3482	61.3482	61.3482	61.5923
<FIXED COST>							

PRODUCTION OF DRI	1327,000.0000	1327000	1327000	1327000	1327000	1327000	1327000
TOTAL LABOR COST FO	172,680.0000	172,680.0000	172,680.0000	172,680.0000	172,680.0000	172,680.0000	172,680.0000
TOTAL DEPRECIATION	11546,700.0000	10112000	10112000	10112000	10112000	10112000	7418000
TOTAL SPECIAL REPAIR	2200,000.0000	2200000	2200000	2200000	2200000	2200000	2200000
TOTAL REPAIR COST F	4980,000.0000	4980000	4980000	4980000	4980000	4980000	7564000
TOTAL OTHER FIXED C	1166,672.7020	1056273	1056273	1056273	1056273	1056273	1090673
FIXED COST TOTAL	15,1214	13,9570	13,9570	13,9570	13,9570	13,9570	13,9800
GRAND TOTAL	76,7087	75,3052	75,3052	75,3052	75,3052	75,3052	75,4923

LCP COST ACCOUNTING SHEET PHASE 2

	2001	2002	2003	2004	2005	2006	2007
<VARIABLE COST>							
<RAW MATERIALS>							
LIME STONE UNIT PRI	12.0000	12.0000	12.0000	12.0000	12.0000	12.0000	12.0000
LIME STONE UNIT CON	1.9800	1.9800	1.9800	1.9800	1.9800	1.9800	1.9800
LIME STONE COST PER	23.7600	23.7600	23.7600	23.7600	23.7600	23.7600	23.7600
SUB TOTAL	23.7600	23.7600	23.7600	23.7600	23.7600	23.7600	23.7600
<BYPRODUCT>							
LIME FINE UNIT PRIC	2.2500	2.2500	2.2500	2.2500	2.2500	2.2500	2.2500
LIME FINE UNIT OUTP	.2700	.2700	.2700	.2700	.2700	.2700	.2700
LIME FINE MINUS COS	.6075	.6075	.6075	.6075	.6075	.6075	.6075
SUB TOTAL	.6075	.6075	.6075	.6075	.6075	.6075	.6075
<UTILITY>							
ELEC. UNIT PRICE	.0183	.0181	.0181	.0181	.0181	.0181	.0188
ELEC. UNIT CONSUMPT	60.0000	60.0000	60.0000	60.0000	60.0000	60.0000	60.0000
ELEC. COST PER BURNT	1.0980	1.0868	1.0868	1.0868	1.0868	1.0868	1.1268
GAS UNIT PRICE	.0381	.0381	.0381	.0381	.0381	.0381	.0382
GAS UNIT CONSUMPTIO	85.0000	85.0000	85.0000	85.0000	85.0000	85.0000	85.0000
GAS COST PER BURNT	3.2404	3.2404	3.2404	3.2404	3.2404	3.2404	3.2465
AIR UNIT PRICE	.0104	.0096	.0096	.0096	.0096	.0096	.0125
AIR UNIT CONSUMPTIO	45.0000	45.0000	45.0000	45.0000	45.0000	45.0000	45.0000
AIR COST PER BURNT	.4664	.4299	.4299	.4299	.4299	.4299	.5626
O2 N2 UNIT PRICE	.0623	.0623	.0623	.0623	.0623	.0623	.0840
O2 N2 UNIT CONSUMPT	.0000	.0000	.0000	.0000	.0000	.0000	.0000
O2 N2 COST PER BURNT	.0000	.0000	.0000	.0000	.0000	.0000	.0000
WATER UNIT PRICE	.6894	.5257	.5257	.5257	.5257	.5257	.6093
WATER UNIT CONSUMPT	.0100	.0100	.0100	.0100	.0100	.0100	.0100
WATER COST PER BURNT	.0069	.0053	.0053	.0053	.0053	.0053	.0061
SUB TOTAL	4.8117	4.7623	4.7623	4.7623	4.7623	4.7623	4.9420
VARIABLE COST TOTAL	27.9642	27.9148	27.9148	27.9148	27.9148	27.9148	28.0945
<FIXED COST>							
PRODUCTION OF BURNT	50,000.0000	50,000.0000	50,000.0000	50,000.0000	50,000.0000	50,000.0000	50,000.0000
TOTAL LABOR COST FO	43,750.0000	43,750.0000	43,750.0000	43,750.0000	43,750.0000	43,750.0000	43,750.0000
TOTAL DEPRECIATION	489,900.0000	334,000.0000	334,000.0000	334,000.0000	334,000.0000	334,000.0000	334,000.0000
TOTAL SPECIAL REPAI	74,000.0000	74,000.0000	74,000.0000	74,000.0000	74,000.0000	74,000.0000	74,000.0000

TOTAL REPAIR COST F	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000	601,000.0000
TOTAL OTHER FIXED C	1161,320.7620	1050921	1050921	1050921	1050921	1050921	1050921	1050921	1050921	1085321
FIXED COST TOTAL	41.3794	36.0534	36.0534	36.0534	36.0534	36.0534	36.0534	36.0534	36.0534	42.7614
GRAND TOTAL	69.3436	63.9682	63.9682	63.9682	63.9682	63.9682	63.9682	63.9682	63.9682	70.8559

SMP COST ACCOUNTING SHEET PHASE 2

	2001	2002	2003	2004	2005	2006	2007
<VARIABLE COST>*							
<RAW MATERIALS AND SUPPLIES>							
DRI UNIT PRICE	61.5873	61.3482	61.3482	61.3482	61.3482	61.3482	61.5923
DRI UNIT CONSUMPTIO	1.0770	1.0770	1.0770	1.0770	1.0770	1.0770	1.0770
DRI COST PER BILLET	66.3295	66.0720	66.0720	66.0720	66.0720	66.0720	66.3349
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT CONSUMPT	.1200	.1200	.1200	.1200	.1200	.1200	.1200
SCRAP COST PER BILL	6.9426	6.9426	6.9426	6.9426	6.9426	6.9426	6.9426
BURNT LIME UNIT PRI	27.9642	27.9148	27.9148	27.9148	27.9148	27.9148	28.0945
BURNT LIME UNIT CON	.0410	.0410	.0410	.0410	.0410	.0410	.0410
BURNT LIME COST PER	1.1465	1.1445	1.1445	1.1445	1.1445	1.1445	1.1519
FLOURSPAR UNIT PRIC	205.9000	205.9000	205.9000	205.9000	205.9000	205.9000	205.9000
FLOURSPAR UNIT CONS	.0020	.0020	.0020	.0020	.0020	.0020	.0020
FLOURSPAR COST PER	.4118	.4118	.4118	.4118	.4118	.4118	.4118
FE-MN UNIT PRICE	357.3600	357.3600	357.3600	357.3600	357.3600	357.3600	357.3600
FE-MN UNIT CONSUMPT	.0140	.0140	.0140	.0140	.0140	.0140	.0140
FE-MN COST PER BILL	5.0030	5.0030	5.0030	5.0030	5.0030	5.0030	5.0030
FE-SI UNIT PRICE	518.8050	518.8050	518.8050	518.8050	518.8050	518.8050	518.8050
FE-SI UNIT CONSUMPT	.0049	.0049	.0049	.0049	.0049	.0049	.0049
FE-SI COST PER BILL	2.5421	2.5421	2.5421	2.5421	2.5421	2.5421	2.5421
AL UNIT PRICE	766.5000	766.5000	766.5000	766.5000	766.5000	766.5000	766.5000
AL UNIT CONSUMPTION	.0001	.0001	.0001	.0001	.0001	.0001	.0001
AL COST PER BILLRT	.0767	.0767	.0767	.0767	.0767	.0767	.0767
COKE BREEZE UNIT PR	97.1250	97.1250	97.1250	97.1250	97.1250	97.1250	97.1250
COKE BREEZE UNIT CO	.0013	.0013	.0013	.0013	.0013	.0013	.0013
COKE BREEZE COST PE	.1263	.1263	.1263	.1263	.1263	.1263	.1263
ELECTRODE UNIT PRIC	2,045.8200	2,045.8200	2,045.8200	2,045.8200	2,045.8200	2,045.8200	2,045.8200
ELECTRODE UNIT CONS	.0041	.0041	.0041	.0041	.0041	.0041	.0041
ELECTRODE COST PER	8.3879	8.3879	8.3879	8.3879	8.3879	8.3879	8.3879
FETTLING MATERIALS	427.0000	427.0000	427.0000	427.0000	427.0000	427.0000	427.0000
FETTLING MATERIALS	.0260	.0260	.0260	.0260	.0260	.0260	.0260
FETTLING MATERIALS	11.1020	11.1020	11.1020	11.1020	11.1020	11.1020	11.1020
FURNACE BRICK UNIT	1,207.0000	1,207.0000	1,207.0000	1,207.0000	1,207.0000	1,207.0000	1,207.0000
FURNACE BRICK UNIT	.0026	.0026	.0026	.0026	.0026	.0026	.0026
FURNACE BRICK COST	3.1382	3.1382	3.1382	3.1382	3.1382	3.1382	3.1382
LADLE BRICK UNIT PR	747.0000	747.0000	747.0000	747.0000	747.0000	747.0000	747.0000
LADLE BRICK UNIT CO	.0030	.0030	.0030	.0030	.0030	.0030	.0030
LADLE BRICK COST PE	2.2410	2.2410	2.2410	2.2410	2.2410	2.2410	2.2410

TUNDISH BRICK UNIT	713.0000	713.0000	713.0000	713.0000	713.0000	713.0000	713.0000	713.0000	713.0000
TUNDISH BRICK UNIT	.0030	.0030	.0030	.0030	.0030	.0030	.0030	.0030	.0030
TUNDISH BRICK COST	2.1390	2.1390	2.1390	2.1390	2.1390	2.1390	2.1390	2.1390	2.1390
SUB TOTAL	109.5866	109.3271	109.3271	109.3271	109.3271	109.3271	109.3271	109.3271	109.5973

<BYPRODUCT>

SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0164	.0164	.0164	.0164	.0164	.0164	.0164	.0164	.0164
SCRAP MINUS COST PE	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488
SUB TOTAL	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488

<UTILITY>

ELEC. UNIT PRICE	.0183	.0181	.0181	.0181	.0181	.0181	.0181	.0181	.0188
ELEC. UNIT CONSUMPT	731.0000	731.0000	731.0000	731.0000	731.0000	731.0000	731.0000	731.0000	731.0000
ELEC. COST PER BILLE	13.5771	13.2404	13.2404	13.2404	13.2404	13.2404	13.2404	13.2404	13.7276

GAS UNIT PRICE	.0381	.0381	.0381	.0381	.0381	.0381	.0381	.0381	.0382
GAS UNIT CONSUMPTIO	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500
GAS COST PER BILLE	.1544	.1544	.1544	.1544	.1544	.1544	.1544	.1544	.1547

AIR UNIT PRICE	.0104	.0096	.0096	.0096	.0096	.0096	.0096	.0096	.0125
AIR UNIT CONSUMPTIO	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600
AIR COST PER BILLET	.0815	.0751	.0751	.0751	.0751	.0751	.0751	.0751	.0983

O2 N2 UNIT PRICE	.0623	.0623	.0623	.0623	.0623	.0623	.0623	.0623	.0840
O2 N2 UNIT CONSUMPT	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800
O2 N2 COST PER BILLE	.2540	.2540	.2540	.2540	.2540	.2540	.2540	.2540	.3427

WATER UNIT PRICE	.6894	.5257	.5257	.5257	.5257	.5257	.5257	.5257	.6093
WATER UNIT CONSUMPT	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400
WATER COST PER BILLET	1.4752	1.1249	1.1249	1.1249	1.1249	1.1249	1.1249	1.1249	1.3040

SUB TOTAL	15.3422	14.8488	14.8488	14.8488	14.8488	14.8488	14.8488	14.8488	15.6272
VARIABLE COST TOYA	123.9800	123.2271	123.2271	123.2271	123.2271	123.2271	123.2271	123.2271	124.2757

*<FIXED COST>***

PRODUCTION OF BILLE	1231,000.0000	1231000	1231000	1231000	1231000	1231000	1231000	1231000	1231000
TOTAL LABOR COST FO	1275,230.0000	1275230	1275230	1275230	1275230	1275230	1275230	1275230	1275230
TOTAL DEPRECIATION	13346,600.0000	13346600	13346600	13346600	13346600	13346600	13346600	13346600	10243600
TOTAL REPAIR COST F	7127,000.0000	7127000	7127000	7127000	7127000	7127000	7127000	7127000	11711000
TOTAL PRECEEDING PR	22155,023.4640	20323623	20323623	20323623	20323623	20323623	20323623	20323623	20583423
TOTAL OTHER FIXED C	1219,597.4420	1109197	1109197	1109197	1109197	1109197	1109197	1109197	1143597
FIXED COST TOTAL	36,6397	35,0785	35,0785	35,0785	35,0785	35,0785	35,0785	35,0785	36,5206
GRAND TOTAL	160,6197	158,3056	158,3056	158,3056	158,3056	158,3056	158,3056	158,3056	160,7963

BMP COST ACCOUNTING SHEET PHASE 2

	2001	2002	2003	2004	2005	2006	2007
*<VARIABLE COST>**							
<RAW MATERIALS>							
BILLET UNIT PRICE	123.9800	123.2271	123.2271	123.2271	123.2271	123.2271	124.2757
BILLET UNIT CONSUMPT	1.0420	1.0420	1.0420	1.0420	1.0420	1.0420	1.0420
BILLET COST PER BAR	129.1872	128.4026	128.4026	128.4026	128.4026	128.4026	129.4953
SUB TOTAL	129.1872	128.4026	128.4026	128.4026	128.4026	128.4026	129.4953
<BYPRODUCT>							
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0260	.0260	.0260	.0260	.0260	.0260	.0260
SCRAP MINUS COST PE	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042
SUB TOTAL	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042
<UTILITY>							
ELEC. UNIT PRICE	.0183	.0181	.0181	.0181	.0181	.0181	.0183
ELEC. UNIT CONSUMPT	86.0000	86.0000	86.0000	86.0000	86.0000	86.0000	86.0000
ELEC. COST PER BAR	1.5738	1.5577	1.5577	1.5577	1.5577	1.5577	1.6150
GAS UNIT PRICE	.0381	.0381	.0381	.0381	.0381	.0381	.0382
GAS UNIT CONSUMPTIO	29.5000	29.5000	29.5000	29.5000	29.5000	29.5000	29.5000
GAS COST PER BAR	1.1246	1.1246	1.1246	1.1246	1.1246	1.1246	1.1267
AIR UNIT PRICE	.0104	.0096	.0096	.0096	.0096	.0096	.0125
AIR UNIT CONSUMPTIO	19.3000	19.3000	19.3000	19.3000	19.3000	19.3000	19.3000
AIR COST PER BAR	.2000	.1844	.1844	.1844	.1844	.1844	.2413
O2 N2 UNIT PRICE	.0623	.0623	.0623	.0623	.0623	.0623	.0840
O2 N2 UNIT CONSUMPT	.0000	.0000	.0000	.0000	.0000	.0000	.0000
O2 N2 COST PER BAR	.0000	.0000	.0000	.0000	.0000	.0000	.0000
WATER UNIT PRICE	.6894	.5257	.5257	.5257	.5257	.5257	.6093
WATER UNIT CONSUMPT	.6882	.6882	.6882	.6882	.6882	.6882	.6882
WATER COST PER BAR	.4744	.3618	.3618	.3618	.3618	.3618	.4193
SUB TOTAL	3.3728	3.2284	3.2284	3.2284	3.2284	3.2284	3.4024
VARIABLE COST TOTA	131.0558	130.1268	130.1268	130.1268	130.1268	130.1268	131.3934
*<FIXED COST>**							
PRODUCTION OF BAR	427,000.0000	427,000.0000	427,000.0000	427,000.0000	427,000.0000	427,000.0000	427,000.0000
TOTAL LABOR COST FO	322,805.0000	322,805.0000	322,805.0000	322,805.0000	322,805.0000	322,805.0000	322,805.0000
TOTAL DEPRECIATION	1974,800.0000	1727200	1727200	1727200	1727200	1727200	1727200
TOTAL REPAIR COST F	1337,000.0000	1337000	1337000	1337000	1337000	1337000	2674000

TOTAL PRECEEDING PRI	171.95,690.6579	16463004	16463004	16463004	16463004	16463004	17139799
TOTAL OTHER FIXED C	1174,403.2820	1064003	1064003	1064003	1064003	1064003	1098403
FIXED COST TOTAL	51.5333	48.9790	48.9790	48.9790	48.9790	48.9790	53.7757
GRAND TOTAL	182.5890	179.1058	179.1058	179.1058	179.1058	179.1058	185.1691

RMP COST ACCOUNTING SHEET PHASE 2

	2001	2002	2003	2004	2005	2006	2007
*<VARIABLE COST>***							
<RAW MATERIALS>							
BILLET UNIT PRICE	123.9800	123.2271	123.2271	123.2271	123.2271	123.2271	124.2757
BILLET UNIT CONSUMPT	1.0310	1.0310	1.0310	1.0310	1.0310	1.0310	1.0310
BILLET COST PER ROD	127.8234	127.0471	127.0471	127.0471	127.0471	127.0471	128.1282
SUB TOTAL	127.8234	127.0471	127.0471	127.0471	127.0471	127.0471	128.1282
<BYPRODUCT>							
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0150	.0150	.0150	.0150	.0150	.0150	.0150
SCRAP MINUS COST PE	.8678	.8678	.8678	.8678	.8678	.8678	.8678
SUB TOTAL	.8678	.8678	.8678	.8678	.8678	.8678	.8678
<UTILITY>							
ELEC. UNIT PRICE	.0183	.0181	.0181	.0181	.0181	.0181	.0188
ELEC. UNIT CONSUMPT	131.0000	131.0000	131.0000	131.0000	131.0000	131.0000	131.0000
ELEC. COST PER ROD	2.3973	2.3728	2.3728	2.3728	2.3728	2.3728	2.4601
GAS UNIT PRICE	.0381	.0381	.0381	.0381	.0381	.0381	.0382
GAS UNIT CONSUMPTIO	31.3000	31.3000	31.3000	31.3000	31.3000	31.3000	31.3000
GAS COST PER ROD	1.1932	1.1932	1.1932	1.1932	1.1932	1.1932	1.1955
AIR UNIT PRICE	.0104	.0096	.0096	.0096	.0096	.0096	.0125
AIR UNIT CONSUMPTIO	25.0000	25.0000	25.0000	25.0000	25.0000	25.0000	25.0000
AIR COST PER ROD	.2591	.2388	.2388	.2388	.2388	.2388	.3126
O2 N2 UNIT PRICE	.0623	.0623	.0623	.0623	.0623	.0623	.0840
O2 N2 UNIT CONSUMPT	.0000	.0000	.0000	.0000	.0000	.0000	.0000
O2 N2 COST PER ROD	.0000	.0000	.0000	.0000	.0000	.0000	.0000
WATER UNIT PRICE	.6894	.5257	.5257	.5257	.5257	.5257	.6093
WATER UNIT CONSUMPT	.8000	.8000	.8000	.8000	.8000	.8000	.8000
WATER COST PER ROD	.5515	.4205	.4205	.4205	.4205	.4205	.4875
SUB TOTAL	4.4011	4.2253	4.2253	4.2253	4.2253	4.2253	4.4556
VARIABLE COST TOTA	131.3567	130.4046	130.4046	130.4046	130.4046	130.4046	131.7160
<FIXED COST>							
PRODUCTION OF ROD	693,000.0000	693,000.0000	693,000.0000	693,000.0000	693,000.0000	693,000.0000	693,000.0000
TOTAL LABOR COST FO	331,605.0000	331,605.0000	331,605.0000	331,605.0000	331,605.0000	331,605.0000	331,605.0000
TOTAL DEPRECIATION	5221,000.0000	4080800	4080800	4080800	4080800	4080800	2971800
TOTAL REPAIR COST F	1808,000.0000	1808000	1808000	1808000	1808000	1808000	2928000

TOTAL PRECEDING PR27907,760.2481	26718646	26718646	26718646	26718646	26718646	26718646	26718646	26718646	26718646	27817051
TOTAL OTHER FIXED C 1174,799.7220	1064400	1064400	1064400	1064400	1064400	1064400	1064400	1064400	1064400	1098800
FIXED COST TOTAL	52.5875	49.0670	49.0670	49.0670	49.0670	49.0670	49.0670	49.0670	49.0670	50.7175
GRAND TOTAL	183.9442	179.4717	179.4717	179.4717	179.4717	179.4717	179.4717	179.4717	179.4717	182.4336

DRP COST ACCOUNTING SHEET PHASE 2
 2008 2009 2010 2011

*<VARIABLE COST>**				
<GRAM MATERIALS>				
PELLET UNIT PRICE	34.1650	34.1650	34.1650	34.1650
PELLET UNIT CONSUMPT	1.0150	1.0150	1.0150	1.0150
PELLET COST PER DRI	34.6775	34.6775	34.6775	34.6775
IRON ORE UNIT PRICE	32.2950	32.2950	32.2950	32.2950
IRON ORE UNIT CONSU	.4350	.4350	.4350	.4350
IRON ORE COST PER D	14.0483	14.0483	14.0483	14.0483
B. LIME UNIT PRICE	28.0945	28.0945	28.0945	28.0945
B. LIME UNIT CONSUM	.0007	.0007	.0007	.0007
B. LIME COST PER DR	.0197	.0197	.0197	.0197
SUB TOTAL	48.7455	48.7455	48.7455	48.7455
<BYPRODUCT>				
OXIDE FINE UNIT PRI	11.0000	11.0000	11.0000	11.0000
OXIDE FINE UNIT OUT	.0450	.0450	.0450	.0450
FINE MINUS COST PER	.4950	.4950	.4950	.4950
SUB TOTAL	.4950	.4950	.4950	.4950
<UTILITY>				
ELEC. UNIT PRICE	.0188	.0188	.0188	.0188
ELEC. UNIT CONSUMPT	110.0000	110.0000	110.0000	110.0000
ELEC. COST PER DRI	2.0657	2.0657	2.0657	2.0657
GAS UNIT PRICE	.0382	.0382	.0382	.0382
GAS UNIT CONSUMPTIO	270.0000	270.0000	270.0000	270.0000
GAS COST PER DRI	10.3124	10.3124	10.3124	10.3124
AIR UNIT PRICE	.0125	.0125	.0125	.0125
AIR UNIT CONSUMPTIO	7.0000	7.0000	7.0000	7.0000
AIR COST PER DRI	.0875	.0875	.0875	.0875
O2 N2 UNIT PRICE	.0840	.0840	.0840	.0840
O2 N2 UNIT CONSUMPT	1.0000	1.0000	1.0000	1.0000
O2 N2 COST PER DRI	.0840	.0840	.0840	.0840
WATER UNIT PRICE	.6093	.6093	.6093	.6093
WATER UNIT CONSUMPT	1.3000	1.3000	1.3000	1.3000
WATER COST PER DRI	.7921	.7921	.7921	.7921
SUB TOTAL	13.3418	13.3418	13.3418	13.3418
VARIABLE COST T	61.5923	61.5923	61.5923	61.5923
*<FIXED COST>**				

PRODUCTION OF DRI	1327,000.0000	1327000	1327000	1327000
TOTAL LABOR COST FO	172,680.0000	172,680.0000	172,680.0000	172,680.0000
TOTAL DEPRECIATION	6521,000.0000	6521000	6521000	6521000
TOTAL SPECIAL REPAIR	2200,000.0000	2200000	2200000	2200000
TOTAL REPAIR COST F	7564,000.0000	7564000	7564000	7564000
TOTAL OTHER FIXED C	1090,672.7020	1090673	1090673	1090673
FIXED COST TOTAL	13,2241	13,2241	13,2241	13,2241
GRAND TOTAL	74,8163	74,8163	74,8163	74,8163

LCP: COST ACCOUNTING SHEET PHASE 2
2009 2010 2011

2008

<VARIABLE COST>
<RAW MATERIALS>

LINE STONE UNIT PRI	12.0000	12.0000	12.0000	12.0000
LINE STONE UNIT CON	1.9800	1.9800	1.9800	1.9800
LINE STONE COST PER	23.7600	23.7600	23.7600	23.7600
SUB TOTAL	23.7600	23.7600	23.7600	23.7600

<BYPRODUCT>

LINE FINE UNIT PRIC	2.2500	2.2500	2.2500	2.2500
LINE FINE UNIT OUTP	.2700	.2700	.2700	.2700
LINE FINE MINUS COS	.6075	.6075	.6075	.6075
SUB TOTAL	.6075	.6075	.6075	.6075

<UTILITY>

ELEC. UNIT PRICE	.0188	.0188	.0188	.0188
ELEC. UNIT CONSUMPT	60.0000	60.0000	60.0000	60.0000
ELEC. COST PER BURNT	1.1268	1.1268	1.1268	1.1268
GAS UNIT PRICE	.0382	.0382	.0382	.0382
GAS UNIT CONSUMPTIO	85.0000	85.0000	85.0000	85.0000
GAS COST PER BURNT	3.2465	3.2465	3.2465	3.2465

AIR UNIT PRICE

AIR UNIT CONSUMPTIO	.0125	.0125	.0125	.0125
AIR COST PER BURNT	45.0000	45.0000	45.0000	45.0000
	.5626	.5626	.5626	.5626

O2 N2 UNIT PRICE

O2 N2 UNIT CONSUMPT	.0840	.0840	.0840	.0840
O2 N2 COST PER BURNT	.0000	.0000	.0000	.0000

WATER UNIT PRICE

WATER UNIT CONSUMPT	.6093	.6093	.6093	.6093
WATER COST PER BURNT	.0100	.0100	.0100	.0100
	.0061	.0061	.0061	.0061

SUB TOTAL

	4.9420	4.9420	4.9420	4.9420
VARIABLE COST TOTAL	28.0945	28.0945	28.0945	28.0945

<FIXED COST>

PRODUCTION OF BURNT	50,000.0000	50,000.0000	50,000.0000	50,000.0000
TOTAL LABOR COST FO	43,750.0000	43,750.0000	43,750.0000	43,750.0000
TOTAL DEPRECIATION	334,000.0000	334,000.0000	334,000.0000	334,000.0000
TOTAL SPECIAL REPAI	74,000.0000	74,000.0000	74,000.0000	74,000.0000

TOTAL REPAIR COST F	601,000.0000	601,000.0000	601,000.0000	601,000.0000
TOTAL OTHER FIXED C	1085,320.7620	1085321	1085321	1085321
FIXED COST TOTAL	42,7614	42,7614	42,7614	42,7614
GRAND TOTAL	70,8559	70,8559	70,8559	70,8559

SMP COST ACCOUNTING SHEET PHASE 2
2009 2010 2011

2008

<VARIABLE COST>

<RAM MATERIALS AND SUPPLIES>

	2008	2009	2010	2011
DRI UNIT PRICE	61.5923	61.5923	61.5923	61.5923
DRI UNIT CONSUMPTIO	1.0770	1.0770	1.0770	1.0770
DRI COST PER BILLET	66.3349	66.3349	66.3349	66.3349
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT CONSUMPT	.1200	.1200	.1200	.1200
SCRAP COST PER BILL	6.9426	6.9426	6.9426	6.9426
BURNT LIME UNIT PRI	28.0945	28.0945	28.0945	28.0945
BURNT LIME UNIT CON	.0410	.0410	.0410	.0410
BURNT LIME COST PER	1.1519	1.1519	1.1519	1.1519
FLOURSPAR UNIT PRIC	205.9000	205.9000	205.9000	205.9000
FLOURSPAR UNIT CONS	.0020	.0020	.0020	.0020
FLOURSPAR COST PER	.4118	.4118	.4118	.4118
FE-MN UNIT PRICE	357.3600	357.3600	357.3600	357.3600
FE-MN UNIT CONSUMPT	.0140	.0140	.0140	.0140
FE-MN COST PER BILL	5.0030	5.0030	5.0030	5.0030
FE-SI UNIT PRICE	518.8050	518.8050	518.8050	518.8050
FE-SI UNIT CONSUMPT	.0049	.0049	.0049	.0049
FE-SI COST PER BILL	2.5421	2.5421	2.5421	2.5421
AL UNIT PRICE	766.5000	766.5000	766.5000	766.5000
AL UNIT CONSUMPTION	.0001	.0001	.0001	.0001
AL COST PER BILLRT	.0767	.0767	.0767	.0767
COKE BREEZE UNIT PR	97.1250	97.1250	97.1250	97.1250
COKE BREEZE UNIT CO	.0013	.0013	.0013	.0013
COKE BREEZE COST PE	.1263	.1263	.1263	.1263
ELECTRODE UNIT PRIC	2,045.8200	2,045.8200	2,045.8200	2,045.8200
ELECTRODE UNIT CONS	.0041	.0041	.0041	.0041
ELECTRODE COST PER	8.3879	8.3879	8.3879	8.3879
FETTLING MATERIALS	427.0000	427.0000	427.0000	427.0000
FETTLING MATERIALS	.0260	.0260	.0260	.0260
FETTLING MATERIALS	11.1020	11.1020	11.1020	11.1020
FURNACE BRICK UNIT	1,207.0000	1,207.0000	1,207.0000	1,207.0000
FURNACE BRICK UNIT	.0026	.0026	.0026	.0026
FURNACE BRICK COST	3.1382	3.1382	3.1382	3.1382
LADLE BRICK UNIT PR	747.0000	747.0000	747.0000	747.0000
LADLE BRICK UNIT CO	.0030	.0030	.0030	.0030
LADLE BRICK COST PE	2.2410	2.2410	2.2410	2.2410

TUNDISH BRICK UNIT	713.0000	713.0000	713.0000	713.0000	713.0000
TUNDISH BRICK UNIT	.0030	.0030	.0030	.0030	.0030
TUNDISH BRICK COST	2.1390	2.1390	2.1390	2.1390	2.1390
SUB TOTAL	109.5973	109.5973	109.5973	109.5973	109.5973
<BYPRODUCT>					
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0164	.0164	.0164	.0164	.0164
SCRAP MINUS COST PE	.9488	.9488	.9488	.9488	.9488
SUB TOTAL	.9488	.9488	.9488	.9488	.9488
<UTILITY>					
ELEC. UNIT PRICE	.0188	.0188	.0188	.0188	.0188
ELEC. UNIT CONSUMPT	731.0000	731.0000	731.0000	731.0000	731.0000
ELEC. COST PER BILL	13.7276	13.7276	13.7276	13.7276	13.7276
GAS UNIT PRICE	.0382	.0382	.0382	.0382	.0382
GAS UNIT CONSUMPTIO	4.0500	4.0500	4.0500	4.0500	4.0500
GAS COST PER BILLE	.1547	.1547	.1547	.1547	.1547
AIR UNIT PRICE	.0125	.0125	.0125	.0125	.0125
AIR UNIT CONSUMPTIO	7.8600	7.8600	7.8600	7.8600	7.8600
AIR COST PER BILLET	.0983	.0983	.0983	.0983	.0983
O2 N2 UNIT PRICE	.0840	.0840	.0840	.0840	.0840
O2 N2 UNIT CONSUMPT	4.0800	4.0800	4.0800	4.0800	4.0800
O2 N2 COST PER BILL	.3427	.3427	.3427	.3427	.3427
WATER UNIT PRICE	.6093	.6093	.6093	.6093	.6093
WATER UNIT CONSUMPT	2.1400	2.1400	2.1400	2.1400	2.1400
WATER COST PER BILL	1.3040	1.3040	1.3040	1.3040	1.3040
SUB TOTAL	15.6272	15.6272	15.6272	15.6272	15.6272
VARIABLE COST TOTA	124.2757	124.2757	124.2757	124.2757	124.2757
<FIXED COST>					
PRODUCTION OF BILLE	1231,000.0000	1231000	1231000	1231000	1231000
TOTAL LABOR COST FO	1275,230.0000	1275230	1275230	1275230	1275230
TOTAL DEPRECIATION	9621,600.0000	9621600	9621600	9621600	9621600
TOTAL REPAIR COST FI	11711,000.0000	11711000	11711000	11711000	11711000
TOTAL PRECEEDING PR	19686,423.4640	19686423	19686423	19686423	19686423
TOTAL OTHER FIXED C	1143,597.4420	1143597	1143597	1143597	1143597
FIXED COST TOTAL	35.2866	35.2866	35.2866	35.2866	35.2866
GRAND TOTAL	159.5623	159.5623	159.5623	159.5623	159.5623

BMP COST ACCOUNTING SHEET PHASE 2

2008

2009

2010

2011

<VARIABLE COST>
 <RAW MATERIALS>

BILLET UNIT PRICE	124.2757	124.2757	124.2757	124.2757
BILLET UNIT CONSUMPT	1.0420	1.0420	1.0420	1.0420
BILLET COST PER BAR	129.4953	129.4953	129.4953	129.4953
SUB TOTAL	129.4953	129.4953	129.4953	129.4953

<BYPRODUCT>*

SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0260	.0260	.0260	.0260
SCRAP MINUS COST PE	1.5042	1.5042	1.5042	1.5042
SUB TOTAL	1.5042	1.5042	1.5042	1.5042

<UTILITY>*

ELEC. UNIT PRICE	.0188	.0188	.0188	.0188
ELEC. UNIT CONSUMPT	86.0000	86.0000	86.0000	86.0000
ELEC. COST PER BAR	1.6150	1.6150	1.6150	1.6150
GAS UNIT PRICE	.0382	.0382	.0382	.0382
GAS UNIT CONSUMPTIO	29.5000	29.5000	29.5000	29.5000
GAS COST PER BAR	1.1267	1.1267	1.1267	1.1267
AIR UNIT PRICE	.0125	.0125	.0125	.0125
AIR UNIT CONSUMPTIO	19.3000	19.3000	19.3000	19.3000
AIR COST PER BAR	.2413	.2413	.2413	.2413

O2 N2 UNIT PRICE

O2 N2 UNIT CONSUMPT	.0840	.0840	.0840	.0840
O2 N2 COST PER BAR	.0000	.0000	.0000	.0000
WATER UNIT PRICE	.6093	.6093	.6093	.6093
WATER UNIT CONSUMPT	.6882	.6882	.6882	.6882
WATER COST PER BAR	.4193	.4193	.4193	.4193
SUB TOTAL	3.4024	3.4024	3.4024	3.4024

VARIABLE COST TOTA

VARIABLE COST TOTA	131.3934	131.3934	131.3934	131.3934
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<FIXED COST>

PRODUCTION OF BAR	427,000.0000	427,000.0000	427,000.0000	427,000.0000
TOTAL LABOR COST FO	322,805.0000	322,805.0000	322,805.0000	322,805.0000
TOTAL DEPRECIATION	1727,200.0000	1727,200.0000	1727,200.0000	1727,200.0000
TOTAL REPAIR COST F	2674,000.0000	2674,000.0000	2674,000.0000	2674,000.0000

TOTAL PRECEEDING PRI 1650,680.6579	1650681	1650681	1650681
TOTAL OTHER FIXED C 1098,403.2820	1098403	1098403	1098403
FIXED COST TOTAL	52.4194	52.4194	52.4194
GRAND TOTAL	183.8129	183.8129	183.8129

RMP COST ACCOUNTING SHEET PHASE 2
2011

2008

2009

2010

2011

<VARIABLE COST>

<RAW MATERIALS>

BILLET UNIT PRICE	124.2757	124.2757	124.2757	124.2757
BILLET UNIT CONSUMPT	1.0310	1.0310	1.0310	1.0310
BILLET COST PER ROD	128.1282	128.1282	128.1282	128.1282
SUB TOTAL	128.1282	128.1282	128.1282	128.1282

<BYPRODUCT>

SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0150	.0150	.0150	.0150
SCRAP MINUS COST PE	.8678	.8678	.8678	.8678
SUB TOTAL	.8678	.8678	.8678	.8678

<UTILITY>

ELEC. UNIT PRICE	.0188	.0188	.0188	.0188
ELEC. UNIT CONSUMPT	131.0000	131.0000	131.0000	131.0000
ELEC. COST PER ROD	2.4601	2.4601	2.4601	2.4601

GAS UNIT PRICE

GAS UNIT CONSUMPTIO	.0382	.0382	.0382	.0382
GAS UNIT CONSUMPTIO	31.3000	31.3000	31.3000	31.3000
GAS COST PER ROD	1.1955	1.1955	1.1955	1.1955

AIR UNIT PRICE

AIR UNIT CONSUMPTIO	.0125	.0125	.0125	.0125
AIR UNIT CONSUMPTIO	25.0000	25.0000	25.0000	25.0000
AIR COST PER ROD	.3126	.3126	.3126	.3126

O2 N2 UNIT PRICE

O2 N2 UNIT CONSUMPT	.0840	.0840	.0840	.0840
O2 N2 UNIT CONSUMPT	.0000	.0000	.0000	.0000
O2 N2 COST PER ROD	.0000	.0000	.0000	.0000

WATER UNIT PRICE

WATER UNIT CONSUMPT	.6093	.6093	.6093	.6093
WATER UNIT CONSUMPT	.8000	.8000	.8000	.8000
WATER COST PER ROD	.4875	.4875	.4875	.4875

SUB TOTAL

SUB TOTAL	4.4556	4.4556	4.4556	4.4556
VARIABLE COST TOTA	131.7160	131.7160	131.7160	131.7160

<FIXED COST>

PRODUCTION OF ROD

693,000.0000

331,605.0000

331,605.0000

331,605.0000

2971,800.0000

2971,800.0000

2928,000.0000

2928,000.0000

2928,000.0000

2928,000.0000

2928,000.0000

2928,000.0000

2928,000.0000

2928,000.0000

TOTAL PRECEEDING PR26877,170.2481	26877170	26877170	26877170
TOTAL OTHER FIXED C 1098,799.7220	1098800	1098800	1098800
FIXED COST TOTAL	49.3613	49.3613	49.3613
GRAND TOTAL	181.0773	181.0773	181.0773

INPUT: QUIT

Table 9-21 Manufacturing Cost (Case IV: With Expansion)

DRP COST ACCOUNTING SHEET PHASE 2							
	1987	1988	1989	1990	1991	1992	1993
*<VARIABLE COST>**							
<RAW MATERIALS>							
PELLET UNIT PRICE	34.1650	35.1900	36.2460	37.3330	38.4530	39.0660	39.0660
PELLET UNIT CONSUMPT	1.0150	1.0150	1.0150	1.0150	1.0150	1.0150	1.0150
PELLET COST PER DRI	34.6775	35.7179	36.7897	37.8930	39.0298	39.6520	39.6520
IRON ORE UNIT PRICE	32.2950	33.2640	34.2620	35.2900	36.3480	36.3480	36.3480
IRON ORE UNIT CONSU	.4350	.4350	.4350	.4350	.4350	.4350	.4350
IRON ORE COST PER D	14.0483	14.4698	14.9040	15.3512	15.8114	15.8114	15.8114
B. LIME UNIT PRICE	34.8437	34.1258	34.0536	34.0520	34.0520	33.0500	32.4590
B. LIME UNIT CONSUM	.0007	.0007	.0007	.0007	.0007	.0007	.0007
B. LIME COST PER DR	.0244	.0239	.0238	.0238	.0238	.0231	.0227
SUB TOTAL	48.7502	50.2116	51.7175	53.2680	54.8650	55.4865	55.4861
<BYPRODUCT>							
OXIDE FINE UNIT PRI	11.0000	11.0000	11.0000	11.0000	11.0000	11.0000	11.0000
OXIDE FINE UNIT OUT	.0450	.0450	.0450	.0450	.0450	.0450	.0450
FINE MINUS COST PER	.4950	.4950	.4950	.4950	.4950	.4950	.4950
SUB TOTAL	.4950	.4950	.4950	.4950	.4950	.4950	.4950
<UTILITY>							
ELEC. UNIT PRICE	.0219	.0209	.0207	.0207	.0207	.0199	.0195
ELEC. UNIT CONSUMPT	110.0000	110.0000	110.0000	110.0000	110.0000	110.0000	110.0000
ELEC. COST PER DRI	2.4040	2.2935	2.2787	2.2786	2.2786	2.1943	2.1406
GAS UNIT PRICE	.0879	.0878	.0878	.0878	.0878	.0875	.0875
GAS UNIT CONSUMPTIO	270.0000	270.0000	270.0000	270.0000	270.0000	270.0000	270.0000
GAS COST PER DRI	23.7246	23.6943	23.6932	23.6932	23.6932	23.6307	23.6123
AIR UNIT PRICE	.0277	.0202	.0194	.0194	.0194	.0170	.0155
AIR UNIT CONSUMPTIO	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000
AIR COST PER DRI	.1939	.1411	.1359	.1358	.1358	.1189	.1084
O2 N2 UNIT PRICE	.1854	.1570	.1534	.1534	.1534	.1131	.0985
O2 N2 UNIT CONSUMPT	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
O2 N2 COST PER DRI	.1854	.1570	.1534	.1534	.1534	.1131	.0985
WATER UNIT PRICE	.7893	.6841	.6728	.6728	.6728	.9935	.8707
WATER UNIT CONSUMPT	1.3000	1.3000	1.3000	1.3000	1.3000	1.3000	1.3000
WATER COST PER DRI	1.0261	.8893	.8746	.8746	.8746	1.2916	1.1320
SUB TOTAL	27.5339	27.1752	27.1358	27.1356	27.1356	27.3485	27.0918
VARIABLE COST T	75.7891	76.8918	78.3583	79.9086	81.5056	82.3400	82.0829
*<FIXED COST>**							

PRODUCTION OF DRI	845,000.0000	716,000.0000	716,000.0000	716,000.0000	716,000.0000	716,000.0000	716,000.0000	1119000	1327000
TOTAL LABOR COST FO	106,266.6667	79,700.0000	79,700.0000	79,700.0000	79,700.0000	79,700.0000	79,700.0000	172,680.0000	172,680.0000
TOTAL DEPRECIATION	7656,000.0000	5743500	5743500	5743500	5743500	5743500	5743500	11728500	13722500
TOTAL SPECIAL REPAIR	2000,000.0000	1500000	1500000	1500000	1500000	1500000	1500000	2200000	2200000
TOTAL REPAIR COST F	3444,000.0000	2583000	2583000	2583000	2583000	2583000	2583000	5316000	5316000
TOTAL OTHER FIXED C	1210,385.2624	910,538.8580	910,538.8580	910,538.8580	910,538.8580	910,538.8580	910,538.8580	1257973	1253573
FIXED COST TOYA	17.0635	15.1072	15.1072	15.1072	15.1072	15.1072	15.1072	18.4765	17.0835
GRAND TOTAL	92.8526	91.9990	93.4655	95.0157	96.6128	99.1664	100.8165		

LCP COST ACCOUNTING SHEET PHASE 2

	1987	1988	1989	1990	1991	1992	1993
<VARIABLE COST>							
<RAW MATERIALS>							
LIME STONE UNIT PRI	12.0000	12.0000	12.0000	12.0000	12.0000	12.0000	12.0000
LIME STONE UNIT CON	1.9800	1.9800	1.9800	1.9800	1.9800	1.9800	1.9800
LIME STONE COST PER	23.7600	23.7600	23.7600	23.7600	23.7600	23.7600	23.7600
SUB TOTAL	23.7600	23.7600	23.7600	23.7600	23.7600	23.7600	23.7600
<BYPRODUCT>							
LIME FINE UNIT PRIC	2.2500	2.2500	2.2500	2.2500	2.2500	2.2500	2.2500
LIME FINE UNIT OUTP	.2700	.2700	.2700	.2700	.2700	.2700	.2700
LIME FINE MINUS COS	.6075	.6075	.6075	.6075	.6075	.6075	.6075
SUB TOTAL	.6075	.6075	.6075	.6075	.6075	.6075	.6075
<UTILITY>							
ELEC. UNIT PRICE	.0219	.0209	.0207	.0207	.0207	.0199	.0195
ELEC. UNIT CONSUMPT	65.0000	65.0000	65.0000	65.0000	65.0000	62.0000	60.0000
ELEC. COST PER BURNT	1.4205	1.3553	1.3465	1.3465	1.3465	1.2368	1.1676
GAS UNIT PRICE	.0879	.0878	.0878	.0878	.0878	.0875	.0875
GAS UNIT CONSUMPTIO	90.0000	90.0000	90.0000	90.0000	90.0000	87.0000	85.0000
GAS COST PER BURNT	7.9082	7.8981	7.8977	7.8977	7.8977	7.6143	7.4335
AIR UNIT PRICE	.0277	.0202	.0194	.0194	.0194	.0170	.0155
AIR UNIT CONSUMPTIO	85.0000	85.0000	85.0000	85.0000	85.0000	61.0000	45.0000
AIR COST PER BURNT	2.3546	1.7131	1.6501	1.6486	1.6486	1.0365	.6966
O2 N2 UNIT PRICE	.1854	.1570	.1534	.1534	.1534	.1131	.0985
O2 N2 UNIT CONSUMPT	.0000	.0000	.0000	.0000	.0000	.0000	.0000
O2 N2 COST PER BURNT	.0000	.0000	.0000	.0000	.0000	.0000	.0000
WATER UNIT PRICE	.7893	.6841	.6728	.6728	.6728	.9935	.8707
WATER UNIT CONSUMPT	.0100	.0100	.0100	.0100	.0100	.0100	.0100
WATER COST PER BURNT	.0079	.0068	.0067	.0067	.0067	.0099	.0087
SUB TOTAL	11.6912	10.9733	10.9011	10.8995	10.8995	9.8975	9.3065
VARIABLE COST TOTAL	34.8437	34.1258	34.0536	34.0520	34.0520	33.0500	32.4590
<FIXED COST>							
PRODUCTION OF BURNT	37,000.0000	33,000.0000	34,000.0000	34,000.0000	34,000.0000	44,000.0000	50,000.0000
TOTAL LABOR COST FO	54,320.0000	40,740.0000	40,740.0000	40,740.0000	40,740.0000	43,750.0000	43,750.0000
TOTAL DEPRECIATION	891,700.0000	668,800.0000	668,800.0000	668,800.0000	668,800.0000	668,800.0000	668,800.0000
TOTAL SPECIAL REPAI	80,000.0000	60,000.0000	60,000.0000	60,000.0000	60,000.0000	74,000.0000	74,000.0000

TOTAL REPAIR COST F	400,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000
TOTAL OTHER FIXED C	1208,051.2300	908,788.3280	908,788.3280	908,788.3280	908,788.3280	908,788.3280	908,788.3280	1253221
FIXED COST TOTAL	71.1911	59.9493	58.1861	58.1861	58.1861	58.1861	58.1861	46.7954
GRAND TOTAL	106.0348	94.0751	92.2397	92.2381	92.2381	92.2381	86.2130	79.2544

SMP COST ACCOUNTING SHEET PHASE 2

	1987	1988	1989	1990	1991	1992	1993
<VARIABLE COST>							
<RAW MATERIALS AND SUPPLIES>							
DRI UNIT PRICE	75.7891	76.8918	78.3583	79.9086	81.5056	82.3400	82.0829
DRI UNIT CONSUMPTIO	.9470	.8970	.8720	.8720	.8720	1.0330	1.0770
DRI COST PER BILLET	71.7723	68.9720	68.3285	69.6803	71.0729	85.0573	88.4033
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT CONSUMPT	.2370	.2810	.3040	.3040	.3040	.1590	.1200
SCRAP COST PER BILL	13.7116	16.2573	17.5879	17.5879	17.5879	9.1989	6.9426
BURNT LIME UNIT PRI	34.8437	34.1258	34.0536	34.0520	34.0520	33.0500	32.4590
BURNT LIME UNIT CON	.0410	.0410	.0410	.0410	.0410	.0410	.0410
BURNT LIME COST PER	1.4286	1.3992	1.3962	1.3961	1.3961	1.3551	1.3308
FLOURSPAR UNIT PRIC	205.9000	212.1000	218.4000	225.0000	231.7000	238.7000	238.7000
FLOURSPAR UNIT CONS	.0020	.0020	.0020	.0020	.0020	.0020	.0020
FLOURSPAR COST PER	.4118	.4242	.4368	.4500	.4634	.4774	.4774
FE-MN UNIT PRICE	357.3600	368.0800	379.1200	390.5000	402.2000	414.2800	414.2800
FE-MN UNIT CONSUMPT	.0140	.0140	.0140	.0140	.0140	.0140	.0140
FE-MN COST PER BILL	5.0030	5.1531	5.3077	5.4670	5.6308	5.7999	5.7999
FE-SI UNIT PRICE	518.8050	518.8050	518.8050	518.8050	518.8050	518.8050	518.8050
FE-SI UNIT CONSUMPT	.0049	.0049	.0049	.0049	.0049	.0049	.0049
FE-SI COST PER BILL	2.5421	2.5421	2.5421	2.5421	2.5421	2.5421	2.5421
AL UNIT PRICE	766.5000	766.5000	766.5000	766.5000	766.5000	766.5000	766.5000
AL UNIT CONSUMPTION	.0001	.0001	.0001	.0001	.0001	.0001	.0001
AL COST PER BILLRT	.0767	.0767	.0767	.0767	.0767	.0767	.0767
COKE BREEZE UNIT PR	97.1250	97.1250	97.1250	97.1250	97.1250	97.1250	97.1250
COKE BREEZE UNIT CO	.0013	.0013	.0013	.0013	.0013	.0013	.0013
COKE BREEZE COST PE	.1263	.1263	.1263	.1263	.1263	.1263	.1263
ELECTRODE UNIT PRIC	2,045.8200	2,107.1900	2,170.6100	2,235.5200	2,302.5900	2,371.6700	2,371.6700
ELECTRODE UNIT CONS	.0041	.0041	.0041	.0041	.0041	.0041	.0041
ELECTRODE COST PER	8.3879	8.6395	8.8987	9.1656	9.4406	9.7238	9.7238
FETTLING MATERIALS	* 427.0000	440.0000	453.0000	467.0000	481.0000	495.0000	495.0000
FETTLING MATERIALS	.0260	.0260	.0260	.0260	.0260	.0260	.0260
FETTLING MATERIALS	11.1020	11.4400	11.7780	12.1420	12.5060	12.8700	12.8700
FURNACE BRICK UNIT	1,207.0000	1,243.0000	1,281.0000	1,319.0000	1,358.0000	1,399.0000	1,399.0000
FURNACE BRICK UNIT	.0026	.0026	.0026	.0026	.0026	.0026	.0026
FURNACE BRICK COST	3.1382	3.2318	3.3306	3.4294	3.5308	3.6374	3.6374
LADLE BRICK UNIT PR	747.0000	769.0000	792.0000	816.0000	841.0000	866.0000	866.0000
LADLE BRICK UNIT CO	.0030	.0030	.0030	.0030	.0030	.0030	.0030
LADLE BRICK COST PE	2.2410	2.5070	2.3760	2.4480	2.5230	2.5980	2.5980

TUNDISH BRICK UNIT	713.0000	734.0000	756.0000	779.0000	802.0000	827.0000	827.0000
TUNDISH BRICK UNIT	.0030	.0030	.0030	.0030	.0030	.0030	.0030
TUNDISH BRICK COST	2.1390	2.2020	2.2680	2.3370	2.4060	2.4810	2.4810
SUB TOTAL	122.0805	122.7710	124.4534	126.8484	129.3026	135.9439	137.0093
<BYPRODUCT>							
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0164	.0164	.0164	.0164	.0164	.0164	.0164
SCRAP MINUS COST PE	.9488	.9488	.9488	.9488	.9488	.9488	.9488
SUB TOTAL	.9488	.9488	.9488	.9488	.9488	.9488	.9488
<UTILITY>							
ELEC. UNIT PRICE	.0219	.0209	.0207	.0207	.0207	.0199	.0195
ELEC. UNIT CONSUMPT	718.0000	708.0000	708.0000	708.0000	708.0000	731.0000	731.0000
ELEC. COST PER BILL	15.6912	14.7621	14.6667	14.6660	14.6660	14.5818	14.2255
GAS UNIT PRICE	.0879	.0878	.0878	.0878	.0878	.0875	.0875
GAS UNIT CONSUMPTIO	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500
GAS COST PER BILLE	.3559	.3554	.3554	.3554	.3554	.3545	.3542
AIR UNIT PRICE	.0277	.0202	.0194	.0194	.0194	.0170	.0155
AIR UNIT CONSUMPTIO	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600
AIR COST PER BILLET	.2177	.1584	.1526	.1524	.1524	.1336	.1217
O2 N2 UNIT PRICE	.1854	.1570	.1534	.1534	.1534	.1131	.0985
O2 N2 UNIT CONSUMPT	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800
O2 N2 COST PER BILL	.7566	.6407	.6259	.6259	.6259	.4613	.4020
WATER UNIT PRICE	.7893	.6841	.6728	.6728	.6728	.9935	.8707
WATER UNIT CONSUMPT	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400
WATER COST PER BILL	1.6890	1.4639	1.4397	1.4397	1.4397	2.1261	1.8634
SUB TOTAL	18.7104	17.3805	17.2403	17.2394	17.2394	17.6572	16.9667
VARIABLE COST TOTA	139.8421	139.2027	140.7448	143.1390	145.5932	152.6523	153.0272
*<FIXED COST>***							
PRODUCTION OF BILLE	892,000.0000	798,000.0000	821,000.0000	821,000.0000	821,000.0000	1082000	1231000
TOTAL LABOR COST FO	1088,506.6667	816,380.0000	816,380.0000	816,380.0000	816,380.0000	1275230	1275230
TOTAL DEPRECIATION	14128,500.0000	10596400	10596400	10596400	10596400	17829400	19275400
TOTAL REPAIR COST F	6111,000.0000	4583000	4583000	4583000	4583000	7512000	7512000
TOTAL PRECEEDING PRI	7052,723.1591	12795067	12795067	12795067	12795067	25014323	25009523
TOTAL OTHER FIXED C	1261,328.0550	948,746.0780	948,746.0780	948,746.0780	948,746.0780	1310897	1311497
FIXED COST TOTAL	44.4418	37.2677	36.2236	36.2236	36.2236	47.0812	44.1784
GRAND TOTAL	184.2839	176.4704	176.9685	179.3627	181.8168	199.7335	197.2057

BMP COST ACCOUNTING SHEET PHASE 2

	1987	1988	1989	1990	1991	1992	1993
<VARIABLE COST>							
<RAW MATERIALS>							
BILLET UNIT PRICE	139.8421	139.2027	140.7448	143.1390	145.5932	152.6523	153.0272
BILLET UNIT CONSUMPT	1.0420	1.0420	1.0420	1.0420	1.0420	1.0420	1.0420
BILLET COST PER BAR	145.7155	145.0493	146.6561	149.1509	151.7081	159.0637	159.4544
SUB TOTAL	145.7155	145.0493	146.6561	149.1509	151.7081	159.0637	159.4544
<BYPRODUCT>							
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0260	.0260	.0260	.0260	.0260	.0260	.0260
SCRAP MINUS COST PE	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042
SUB TOTAL	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042
<UTILITY>							
ELEC. UNIT PRICE	.0219	.0209	.0207	.0207	.0207	.0199	.0195
ELEC. UNIT CONSUMPT	86.0000	86.0000	86.0000	86.0000	86.0000	86.0000	86.0000
ELEC. COST PER BAR	1.8795	1.7951	1.7815	1.7815	1.7815	1.7155	1.6736
GAS UNIT PRICE	.0879	.0878	.0878	.0878	.0878	.0875	.0875
GAS UNIT CONSUMPTIO	29.5000	29.5000	29.5000	29.5000	29.5000	29.5000	29.5000
GAS COST PER BAR	2.5921	2.5888	2.5887	2.5887	2.5887	2.5819	2.5799
AIR UNIT PRICE	.0277	.0202	.0194	.0194	.0194	.0170	.0155
AIR UNIT CONSUMPTIO	19.3000	19.3000	19.3000	19.3000	19.3000	19.3000	19.3000
AIR COST PER BAR	.5346	.3890	.3747	.3743	.3743	.3279	.2988
O2 N2 UNIT PRICE	.1854	.1570	.1534	.1534	.1534	.1131	.0985
O2 N2 UNIT CONSUMPT	.0000	.0000	.0000	.0000	.0000	.0000	.0000
O2 N2 COST PER BAR	.0000	.0000	.0000	.0000	.0000	.0000	.0000
WATER UNIT PRICE	.7893	.6841	.6728	.6728	.6728	.9935	.8707
WATER UNIT CONSUMPT	.6882	.6882	.6882	.6882	.6882	.6882	.6882
WATER COST PER BAR	.5432	.4708	.4630	.4630	.4630	.6837	.5992
SUB TOTAL	5.5494	5.2417	5.2079	5.2075	5.2075	5.3091	5.1515
VARIABLE COST TOYA	149.7606	148.7867	150.3598	152.8541	155.4114	162.8685	163.1016
<FIXED COST>							
PRODUCTION OF BAR	446,000.0000	418,000.0000	425,000.0000	425,000.0000	425,000.0000	427,000.0000	427,000.0000
TOTAL LABOR COST FO	394,220.0000	295,665.0000	295,665.0000	295,665.0000	295,665.0000	322,805.0000	322,805.0000
TOTAL DEPRECIATION	4298,500.0000	3223900	3223900	3223900	3223900	3223900	3223900
TOTAL REPAIR COST F	1783,000.0000	1337000	1337000	1337000	1337000	1337000	1337000

TOTAL PRECEDING PR2033,906.7545	17484037	16983443	16965540	16965540	21795762	20733767
TOTAL OTHER FIXED C 1225,404.2530	921,803.1380	921,803.1380	921,803.1380	921,803.1380	1265703	1266303
FIXED COST TOTAL	80.7960	55.6517	53.5151	53.5151	65.4454	62.9597
GRAND TOTAL	230.5567	204.4384	206.3692	208.9265	228.3139	226.0613

RMP COST ACCOUNTING SHEET PHASE 2

	1987	1988	1989	1990	1991	1992	1993
*<VARIABLE COST>***							
<RAM MATERIALS>							
BILLET UNIT PRICE	139.8421	139.2027	140.7448	143.1390	145.5932	152.6523	153.0272
BILLET UNIT CONSUMPT	1.0310	1.0310	1.0310	1.0310	1.0310	1.0310	1.0310
BILLET COST PER ROD	144.1772	143.5180	145.1079	147.5763	150.1066	157.3845	157.7711
SUB TOTAL	144.1772	143.5180	145.1079	147.5763	150.1066	157.3845	157.7711
<BYPRODUCT>							
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0160	.0160	.0160	.0160	.0160	.0150	.0150
SCRAP MINUS COST PE	.9257	.9257	.9257	.9257	.9257	.8678	.8678
SUB TOTAL	.9257	.9257	.9257	.9257	.9257	.8678	.8678
<UTILITY>							
ELEC. UNIT PRICE	.0219	.0209	.0207	.0207	.0207	.0199	.0195
ELEC. UNIT CONSUMPT	144.0000	144.0000	144.0000	144.0000	144.0000	135.0000	131.0000
ELEC. COST PER ROD	3.1470	3.0025	2.9831	2.9829	2.9829	2.6930	2.5493
GAS UNIT PRICE	.0879	.0878	.0878	.0878	.0878	.0875	.0875
GAS UNIT CONSUMPTIO	32.5000	32.5000	32.5000	32.5000	32.5000	31.7000	31.3000
GAS COST PER ROD	2.8557	2.8521	2.8520	2.8520	2.8520	2.7744	2.7373
AIR UNIT PRICE	.0277	.0202	.0194	.0194	.0194	.0170	.0155
AIR UNIT CONSUMPTIO	30.0000	30.0000	30.0000	30.0000	30.0000	27.0000	25.0000
AIR COST PER ROD	.8310	.6046	.5824	.5818	.5818	.4588	.3870
O2 N2 UNIT PRICE	.1854	.1570	.1534	.1534	.1534	.1131	.0985
O2 N2 UNIT CONSUMPT	.0000	.0000	.0000	.0000	.0000	.0000	.0000
O2 N2 COST PER ROD	.0000	.0000	.0000	.0000	.0000	.0000	.0000
WATER UNIT PRICE	.7893	.6841	.6728	.6728	.6728	.9935	.8707
WATER UNIT CONSUMPT	.8545	.8545	.8545	.8545	.8545	.8182	.8000
WATER COST PER ROD	.6745	.5846	.5749	.5749	.5749	.8129	.6966
SUB TOTAL	7.5082	7.0437	6.9923	6.9916	6.9916	6.7390	6.3702
VARIABLE COST TOTA	150.7598	149.6361	151.1746	153.6423	156.1726	163.2557	163.2734
*<FIXED COST>***							
PRODUCTION OF ROD	178,000.0000	293,000.0000	319,000.0000	320,000.0000	320,000.0000	571,000.0000	693,000.0000
TOTAL LABOR COST FO	363,713.3333	272,785.0000	272,785.0000	272,785.0000	272,785.0000	331,605.0000	331,605.0000
TOTAL DEPRECIATION	3182,200.0000	2937400	2937400	2937400	2937400	5562400	5565400
TOTAL REPAIR COST F	1493,000.0000	1120000	1120000	1120000	1120000	1926000	1926000

TOTAL PRECEDING PRI1308,151.1262	12255557	12751250	12774053	12774053	29146089	33649884
TOTAL OTHER FIXED C 1223,882.0580	920,661.4880	920,661.4880	920,661.4880	920,661.4880	1266100	1266700
FIXED COST TOTAL	98.7132	59.7488	56.3278	56.3278	66.9566	61.6733
GRAND TOTAL	249.4729	209.3849	209.9701	212.5004	230.2122	224.9467

BRP COST ACCOUNTING SHEET PHASE 2

	1994	1995	1996	1997	1998	1999	2000
*<VARIABLE COST>**							
<RAW MATERIALS>*							
PELLET UNIT PRICE	39.0660	39.0660	39.0660	39.0660	39.0660	39.0660	39.0660
PELLET UNIT CONSUMP	1.0150	1.0150	1.0150	1.0150	1.0150	1.0150	1.0150
PELLET COST PER DRI	39.6520	39.6520	39.6520	39.6520	39.6520	39.6520	39.6520
IRON ORE UNIT PRICE	36.3480	36.3480	36.3480	36.3480	36.3480	36.3480	36.3480
IRON ORE UNIT CONSU	.4350	.4350	.4350	.4350	.4350	.4350	.4350
IRON ORE COST PER D	15.8114	15.8114	15.8114	15.8114	15.8114	15.8114	15.8114
B. LIME UNIT PRICE	32.4590	32.4589	32.1679	32.1590	32.1590	32.1590	32.1590
B. LIME UNIT CONSUM	.0007	.0007	.0007	.0007	.0007	.0007	.0007
B. LIME COST PER DR	.0227	.0227	.0225	.0225	.0225	.0225	.0225
SUB TOTAL	55.4861	55.4861	55.4859	55.4859	55.4859	55.4859	55.4859
<BYPRODUCT>*							
OXIDE FINE UNIT PRI	11.0000	11.0000	11.0000	11.0000	11.0000	11.0000	11.0000
OXIDE FINE UNIT OUT	.0450	.0450	.0450	.0450	.0450	.0450	.0450
FINE MINUS COST PER	.4950	.4950	.4950	.4950	.4950	.4950	.4950
SUB TOTAL	.4950	.4950	.4950	.4950	.4950	.4950	.4950
<UTILITY>*							
ELEC. UNIT PRICE	.0195	.0195	.0185	.0185	.0183	.0183	.0183
ELEC. UNIT CONSUMPT	110.0000	110.0000	110.0000	110.0000	110.0000	110.0000	110.0000
ELEC. COST PER DRI	2.1406	2.1406	2.0346	2.0183	2.0183	2.0183	2.0183
GAS UNIT PRICE	.0875	.0875	.0873	.0873	.0873	.0873	.0873
GAS UNIT CONSUMPTIO	270.0000	270.0000	270.0000	270.0000	270.0000	270.0000	270.0000
GAS COST PER DRI	23.6123	23.6123	23.5797	23.5797	23.5797	23.5797	23.5797
AIR UNIT PRICE	.0155	.0155	.0106	.0106	.0106	.0106	.0106
AIR UNIT CONSUMPTIO	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000
AIR COST PER DRI	.1084	.1084	.0739	.0739	.0739	.0739	.0739
O2 N2 UNIT PRICE	.0985	.0985	.0623	.0623	.0623	.0623	.0623
O2 N2 UNIT CONSUMPT	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
O2 N2 COST PER DRI	.0985	.0985	.0623	.0623	.0623	.0623	.0623
WATER UNIT PRICE	.8707	.8665	.7310	.7310	.7310	.7310	.7310
WATER UNIT CONSUMPT	1.3000	1.3000	1.3000	1.3000	1.3000	1.3000	1.3000
WATER COST PER DRI	1.1320	1.1265	.9503	.9503	.9503	.9503	.9503
SUB TOTAL	27.0918	27.0865	26.7007	26.6844	26.6844	26.6844	26.6844
VARIABLE COST T	82.0829	82.0774	81.6916	81.6753	81.6753	81.6753	81.6753
*<FIXED COST>**							

PRODUCTION OF DRI	1327,000.0000	1327000	1327000	1327000	1327000	1327000	1327000
TOTAL LABOR COST FO	172,680.0000	172,680.0000	172,680.0000	172,680.0000	172,680.0000	172,680.0000	172,680.0000
TOTAL DEPRECIATION	13722,500.0000	13722500	13721000	13719500	13719500	13719500	13719500
TOTAL SPECIAL REPAIR	220,000.0000	220000	220000	220000	220000	220000	220000
TOTAL REPAIR COST F	5316,000.0000	5316000	5316000	5316000	5316000	5316000	5316000
TOTAL OTHER FIXED C	1258,572.7020	1258573	1199493	1199473	1199473	1199473	1199473
FIXED COST TOTAL	17,0835	17,0835	17,0378	17,0367	17,0367	17,0367	17,0367
GRAND TOTAL	99,1664	99,1609	98,7294	98,7119	98,7119	98,7119	98,7119

LCP COST ACCOUNTING SHEET PHASE 2

	1994	1995	1996	1997	1998	1999	2000
<VARIABLE COST>							
<RAW MATERIALS>							
LIME STONE UNIT PRI	12.0000	12.0000	12.0000	12.0000	12.0000	12.0000	12.0000
LIME STONE UNIT CON	1.9800	1.9800	1.9800	1.9800	1.9800	1.9800	1.9800
LIME STONE COST PER	23.7600	23.7600	23.7600	23.7600	23.7600	23.7600	23.7600
SUB TOTAL	23.7600	23.7600	23.7600	23.7600	23.7600	23.7600	23.7600
<BYPRODUCT>							
LIME FINE UNIT PRIC	2.2500	2.2500	2.2500	2.2500	2.2500	2.2500	2.2500
LIME FINE UNIT OUTP	.2700	.2700	.2700	.2700	.2700	.2700	.2700
LIME FINE MINUS COS	.6075	.6075	.6075	.6075	.6075	.6075	.6075
SUB TOTAL	.6075	.6075	.6075	.6075	.6075	.6075	.6075
<UTILITY>							
ELEC. UNIT PRICE	.0195	.0195	.0185	.0183	.0183	.0183	.0183
ELEC. UNIT CONSUMPT	60.0000	60.0000	60.0000	60.0000	60.0000	60.0000	60.0000
ELEC. COST PER BURN	1.1676	1.1676	1.1098	1.1009	1.1009	1.1009	1.1009
GAS UNIT PRICE	.0875	.0875	.0873	.0873	.0873	.0873	.0873
GAS UNIT CONSUMPTIO	85.0000	85.0000	85.0000	85.0000	85.0000	85.0000	85.0000
GAS COST PER BURNT	7.4335	7.4335	7.4232	7.4232	7.4232	7.4232	7.4232
AIR UNIT PRICE	.0155	.0155	.0106	.0106	.0106	.0106	.0106
AIR UNIT CONSUMPTIO	45.0000	45.0000	45.0000	45.0000	45.0000	45.0000	45.0000
AIR COST PER BURNT	.6966	.6966	.4751	.4751	.4751	.4751	.4751
O2 N2 UNIT PRICE	.0985	.0985	.0623	.0623	.0623	.0623	.0623
O2 N2 UNIT CONSUMPT	.0000	.0000	.0000	.0000	.0000	.0000	.0000
O2 N2 COST PER BURN	.0000	.0000	.0000	.0000	.0000	.0000	.0000
WATER UNIT PRICE	.8707	.8665	.7310	.7310	.7310	.7310	.7310
WATER UNIT CONSUMPT	.0100	.0100	.0100	.0100	.0100	.0100	.0100
WATER COST PER BURN	.0087	.0087	.0073	.0073	.0073	.0073	.0073
SUB TOTAL	9.3065	9.3064	9.0154	9.0065	9.0065	9.0065	9.0065
VARIABLE COST TOTAL	32.4590	32.4589	32.1679	32.1590	32.1590	32.1590	32.1590
<FIXED COST>							
PRODUCTION OF BURNT	50,000.0000	50,000.0000	50,000.0000	50,000.0000	50,000.0000	50,000.0000	50,000.0000
TOTAL LABOR COST FC	43,750.0000	43,750.0000	43,750.0000	43,750.0000	43,750.0000	43,750.0000	43,750.0000
TOTAL DEPRECIATION	668,800.0000	668,800.0000	668,000.0000	667,300.0000	667,300.0000	667,300.0000	667,300.0000
TOTAL SPECIAL REPAI	74,000.0000	74,000.0000	74,000.0000	74,000.0000	74,000.0000	74,000.0000	74,000.0000

TOTAL REPAIR COST F	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000
TOTAL OTHER FIXED C	1253,220.7620	1253221	1194141	1194121	1194121	1194121	1194121	1194121	1194121
FIXED COST TOTAL	46.7954	46.7954	45.5978	45.5834	45.5834	45.5834	45.5834	45.5834	45.5834
GRAND TOTAL	79.2544	79.2543	77.7657	77.7424	77.7424	77.7424	77.7424	77.7424	77.7424

SMP COST ACCOUNTING SHEET PHASE 2

1994

1995

1996

1997

1998

1999

2000

	1994	1995	1996	1997	1998	1999	2000
<VARIABLE COST>							
<RAW MATERIALS AND SUPPLIES>							
DRI UNIT PRICE	82.0829	82.0774	81.6916	81.6753	81.6753	81.6753	81.6753
DRI UNIT CONSUMPTIO	1.0770	1.0770	1.0770	1.0770	1.0770	1.0770	1.0770
DRI COST PER BILLET	88.4033	88.3974	87.9819	87.9643	87.9643	87.9643	87.9643
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT CONSUMPT	.1200	.1200	.1200	.1200	.1200	.1200	.1200
SCRAP COST PER BILL	6.9426	6.9426	6.9426	6.9426	6.9426	6.9426	6.9426
BURNT LIME UNIT PRI	32.4590	32.4589	32.1679	32.1590	32.1590	32.1590	32.1590
BURNT LIME UNIT CON	.0410	.0410	.0410	.0410	.0410	.0410	.0410
BURNT LIME COST PER	1.3308	1.3308	1.3189	1.3185	1.3185	1.3185	1.3185
FLOURSPAR UNIT PRIC	238.7000	238.7000	238.7000	238.7000	238.7000	238.7000	238.7000
FLOURSPAR UNIT CONS	.0020	.0020	.0020	.0020	.0020	.0020	.0020
FLOURSPAR COST PER	.4774	.4774	.4774	.4774	.4774	.4774	.4774
FE-MN UNIT PRICE	414.2800	414.2800	414.2800	414.2800	414.2800	414.2800	414.2800
FE-MN UNIT CONSUMPT	.0140	.0140	.0140	.0140	.0140	.0140	.0140
FE-MN COST PER BILL	5.7999	5.7999	5.7999	5.7999	5.7999	5.7999	5.7999
FE-SI UNIT PRICE	518.8050	518.8050	518.8050	518.8050	518.8050	518.8050	518.8050
FE-SI UNIT CONSUMPT	.0049	.0049	.0049	.0049	.0049	.0049	.0049
FE-SI COST PER BILL	2.5421	2.5421	2.5421	2.5421	2.5421	2.5421	2.5421
AL UNIT PRICE	766.5000	766.5000	766.5000	766.5000	766.5000	766.5000	766.5000
AL UNIT CONSUMPTION	.0001	.0001	.0001	.0001	.0001	.0001	.0001
AL COST PER BILLRT	.0767	.0767	.0767	.0767	.0767	.0767	.0767
COKE BREEZE UNIT PR	97.1250	97.1250	97.1250	97.1250	97.1250	97.1250	97.1250
COKE BREEZE UNIT CO	.0013	.0013	.0013	.0013	.0013	.0013	.0013
COKE BREEZE COST PE	.1263	.1263	.1263	.1263	.1263	.1263	.1263
ELECTRODE UNIT PRIC	2,371.6700	2,371.6700	2,371.6700	2,371.6700	2,371.6700	2,371.6700	2,371.6700
ELECTRODE UNIT CONS	.0041	.0041	.0041	.0041	.0041	.0041	.0041
ELECTRODE COST PER	9.7238	9.7238	9.7238	9.7238	9.7238	9.7238	9.7238
FETTLING MATERIALS	495.0000	495.0000	495.0000	495.0000	495.0000	495.0000	495.0000
FETTLING MATERIALS	.0260	.0260	.0260	.0260	.0260	.0260	.0260
FETTLING MATERIALS	12.8700	12.8700	12.8700	12.8700	12.8700	12.8700	12.8700
FURNACE BRICK UNIT	1,399.0000	1,399.0000	1,399.0000	1,399.0000	1,399.0000	1,399.0000	1,399.0000
FURNACE BRICK UNIT	.0026	.0026	.0026	.0026	.0026	.0026	.0026
FURNACE BRICK COST	3.6374	3.6374	3.6374	3.6374	3.6374	3.6374	3.6374
LADLE BRICK UNIT PR	866.0000	866.0000	866.0000	866.0000	866.0000	866.0000	866.0000
LADLE BRICK UNIT CO	.0030	.0030	.0030	.0030	.0030	.0030	.0030
LADLE BRICK COST PE	2.5980	2.5980	2.5980	2.5980	2.5980	2.5980	2.5980

TUNDISH BRICK UNIT	827.0000	827.0000	827.0000	827.0000	827.0000	827.0000	827.0000	827.0000	827.0000	827.0000	827.0000	827.0000	827.0000
TUNDISH BRICK UNIT	.0030	.0030	.0030	.0030	.0030	.0030	.0030	.0030	.0030	.0030	.0030	.0030	.0030
TUNDISH BRICK COST	2.4810	2.4810	2.4810	2.4810	2.4810	2.4810	2.4810	2.4810	2.4810	2.4810	2.4810	2.4810	2.4810
SUB TOTAL	137.0093	137.0034	136.5760	136.5580	136.5580	136.5580	136.5580	136.5580	136.5580	136.5580	136.5580	136.5580	136.5580
<BYPRODUCT>													
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0164	.0164	.0164	.0164	.0164	.0164	.0164	.0164	.0164	.0164	.0164	.0164	.0164
SCRAP MINUS COST PE	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488
SUB TOTAL	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488
<UTILITY>													
ELEC. UNIT PRICE	.0195	.0195	.0185	.0183	.0183	.0183	.0183	.0183	.0183	.0183	.0183	.0183	.0183
ELEC. UNIT CONSUMPT	731.0000	731.0000	731.0000	731.0000	731.0000	731.0000	731.0000	731.0000	731.0000	731.0000	731.0000	731.0000	731.0000
ELEC. COST PER BILLE	14.2255	14.2255	13.5211	13.4125	13.4125	13.4125	13.4125	13.4125	13.4125	13.4125	13.4125	13.4125	13.4125
GAS UNIT PRICE	.0875	.0875	.0873	.0873	.0873	.0873	.0873	.0873	.0873	.0873	.0873	.0873	.0873
GAS UNIT CONSUMPTIO	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500
GAS COST PER BILLE	.3542	.3542	.3537	.3537	.3537	.3537	.3537	.3537	.3537	.3537	.3537	.3537	.3537
AIR UNIT PRICE	.0155	.0155	.0106	.0106	.0106	.0106	.0106	.0106	.0106	.0106	.0106	.0106	.0106
AIR UNIT CONSUMPTIO	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600
AIR COST PER BILLET	.1217	.1217	.0830	.0830	.0830	.0830	.0830	.0830	.0830	.0830	.0830	.0830	.0830
O2 N2 UNIT PRICE	.0985	.0985	.0623	.0623	.0623	.0623	.0623	.0623	.0623	.0623	.0623	.0623	.0623
O2 N2 UNIT CONSUMPT	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800
O2 N2 COST PER BILLE	.4020	.4020	.2540	.2540	.2540	.2540	.2540	.2540	.2540	.2540	.2540	.2540	.2540
WATER UNIT PRICE	.8707	.8665	.7310	.7310	.7310	.7310	.7310	.7310	.7310	.7310	.7310	.7310	.7310
WATER UNIT CONSUMPT	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400
WATER COST PER BILL	1.8634	1.8544	1.5643	1.5643	1.5643	1.5643	1.5643	1.5643	1.5643	1.5643	1.5643	1.5643	1.5643
SUB TOTAL	16.9667	16.9577	15.7761	15.6675	15.6675	15.6675	15.6675	15.6675	15.6675	15.6675	15.6675	15.6675	15.6675
VARIABLE COST TOTA	153.0272	153.0122	151.4032	151.2767	151.2767	151.2767	151.2767	151.2767	151.2767	151.2767	151.2767	151.2767	151.2767
*<FIXED COST>***													
PRODUCTION OF BILLE	1231.0000	1231.0000	1231.0000	1231.0000	1231.0000	1231.0000	1231.0000	1231.0000	1231.0000	1231.0000	1231.0000	1231.0000	1231.0000
TOTAL LABOR COST FO	1275.2300	1275.2300	1275.2300	1275.2300	1275.2300	1275.2300	1275.2300	1275.2300	1275.2300	1275.2300	1275.2300	1275.2300	1275.2300
TOTAL DEPRECIATION	19275.4000	19275.4000	19242.7000	19242.7000	19242.7000	19242.7000	19242.7000	19242.7000	19242.7000	19242.7000	19242.7000	19242.7000	19242.7000
TOTAL REPAIR COST F	7512.0000	7512.0000	7512.0000	7512.0000	7512.0000	7512.0000	7512.0000	7512.0000	7512.0000	7512.0000	7512.0000	7512.0000	7512.0000
TOTAL PRECEDING PR25009,523,4640	25009523	24889063	24889063	24889063	24889063	24889063	24889063	24889063	24889063	24889063	24889063	24889063	24889063
TOTAL OTHER FIXED C	1311,497,4420	1311,497,4420	1252417	1252397	1252397	1252397	1252397	1252397	1252397	1252397	1252397	1252397	1252397
FIXED COST TOTAL	44.1784	44.1784	44.0060	44.0060	44.0060	44.0060	44.0060	44.0060	44.0060	44.0060	44.0060	44.0060	44.0060
GRAND TOTAL	197.2057	197.1907	195.4092	195.2808	195.2808	195.2808	195.2808	195.2808	195.2808	195.2808	195.2808	195.2808	195.2808

BMP COST ACCOUNTING SHEET PHASE 2

	1994	1995	1996	1997	1998	1999	2000
*<VARIABLE COST>**							
<RAW MATERIALS>*							
BILLET UNIT PRICE	153.0272	153.0122	151.4032	151.2767	151.2767	151.2767	151.2767
BILLET UNIT CONSUMPT	1.0420	1.0420	1.0420	1.0420	1.0420	1.0420	1.0420
BILLET COST PER BAR	159.4544	159.4388	157.7621	157.6303	157.6303	157.6303	157.6303
SUB TOTAL	159.4544	159.4388	157.7621	157.6303	157.6303	157.6303	157.6303
<BYPRODUCT>*							
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0260	.0260	.0260	.0260	.0260	.0260	.0260
SCRAP MINUS COST PE	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042
SUB TOTAL	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042
<UTILITY>*							
ELEC. UNIT PRICE	.0195	.0195	.0185	.0183	.0183	.0183	.0183
ELEC. UNIT CONSUMPT	86.0000	86.0000	86.0000	86.0000	86.0000	86.0000	86.0000
ELEC. COST PER BAR	1.6736	1.6736	1.5907	1.5779	1.5779	1.5779	1.5779
GAS UNIT PRICE	.0875	.0875	.0873	.0873	.0873	.0873	.0873
GAS UNIT CONSUMPTIO	29.5000	29.5000	29.5000	29.5000	29.5000	29.5000	29.5000
GAS COST PER BAR	2.5799	2.5799	2.5763	2.5763	2.5763	2.5763	2.5763
AIR UNIT PRICE	.0155	.0155	.0106	.0106	.0106	.0106	.0106
AIR UNIT CONSUMPTIO	19.3000	19.3000	19.3000	19.3000	19.3000	19.3000	19.3000
AIR COST PER BAR	.2988	.2988	.2038	.2038	.2038	.2038	.2038
O2 N2 UNIT PRICE	.0985	.0985	.0623	.0623	.0623	.0623	.0623
O2 N2 UNIT CONSUMPT	.0000	.0000	.0000	.0000	.0000	.0000	.0000
O2 N2 COST PER BAR	.0000	.0000	.0000	.0000	.0000	.0000	.0000
WATER UNIT PRICE	.8707	.8665	.7310	.7310	.7310	.7310	.7310
WATER UNIT CONSUMPT	.6882	.6882	.6882	.6882	.6882	.6882	.6882
WATER COST PER BAR	.5992	.5963	.5031	.5031	.5031	.5031	.5031
SUB TOTAL	5.1515	5.1486	4.8738	4.8611	4.8611	4.8611	4.8611
VARIABLE COST TOTA	163.1016	163.0831	161.1317	160.9871	160.9871	160.9871	160.9871
*<FIXED COST>**							
PRODUCTION OF BAR	427,000.0000	427,000.0000	427,000.0000	427,000.0000	427,000.0000	427,000.0000	427,000.0000
TOTAL LABOR COST FO	322,805.0000	322,805.0000	322,805.0000	322,805.0000	322,805.0000	322,805.0000	322,805.0000
TOTAL DEPRECIATION	3223,900.0000	3223,900	3214,100	3212,100	3212,100	3212,100	3212,100
TOTAL REPAIR COST F	1337,000.0000	1337,000	1337,000	1337,000	1337,000	1337,000	1337,000

TOTAL PRECEEDING PR20733,766.9079	20733767	20652850	20651989	20651989	20651989	20651798
TOTAL OTHER FIXED C 1266,303.2820	1266303	1207223	1207203	1207203	1207203	1207203
FIXED COST TOTAL	62.9597	62.6088	62.6021	62.6021	62.6021	62.6017
GRAND TOTAL	226.0613	223.7406	223.5892	223.5892	223.5892	223.5888

RMP COST ACCOUNTING SHEET PHASE 2

	1994	1995	1996	1997	1998	1999	2000
<VARIABLE COST>							
<RAW MATERIALS>							
BILLET UNIT PRICE	153.0272	153.0122	151.4032	151.2767	151.2767	151.2767	151.2767
BILLET UNIT CONSUMPT	1.0310	1.0310	1.0310	1.0310	1.0310	1.0310	1.0310
BILLET COST PER ROD	157.7711	157.7556	156.0967	155.9662	155.9662	155.9662	155.9662
SUB TOTAL	157.7711	157.7556	156.0967	155.9662	155.9662	155.9662	155.9662
<BYPRODUCT>							
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0150	.0150	.0150	.0150	.0150	.0150	.0150
SCRAP MINUS COST PE	.8678	.8678	.8678	.8678	.8678	.8678	.8678
SUB TOTAL	.8678	.8678	.8678	.8678	.8678	.8678	.8678
<UTILITY>							
ELEC. UNIT PRICE	.0195	.0195	.0185	.0183	.0183	.0183	.0183
ELEC. UNIT CONSUMPT	131.0000	131.0000	131.0000	131.0000	131.0000	131.0000	131.0000
ELEC. COST PER ROD	2.5493	2.5493	2.4231	2.4036	2.4036	2.4036	2.4036
GAS UNIT PRICE	.0875	.0875	.0873	.0873	.0873	.0873	.0873
GAS UNIT CONSUMPTIO	31.3000	31.3000	31.3000	31.3000	31.3000	31.3000	31.3000
GAS COST PER ROD	2.7373	2.7373	2.7335	2.7335	2.7335	2.7335	2.7335
AIR UNIT PRICE	.0155	.0155	.0106	.0106	.0106	.0106	.0106
AIR UNIT CONSUMPTIO	25.0000	25.0000	25.0000	25.0000	25.0000	25.0000	25.0000
AIR COST PER ROD	.3870	.3870	.2639	.2639	.2639	.2639	.2639
O2 N2 UNIT PRICE	.0985	.0985	.0623	.0623	.0623	.0623	.0623
O2 N2 UNIT CONSUMPT	.0000	.0000	.0000	.0000	.0000	.0000	.0000
O2 N2 COST PER ROD	.0000	.0000	.0000	.0000	.0000	.0000	.0000
WATER UNIT PRICE	.8707	.8665	.7310	.7310	.7310	.7310	.7310
WATER UNIT CONSUMPT	.8000	.8000	.8000	.8000	.8000	.8000	.8000
WATER COST PER ROD	.6966	.6932	.5848	.5848	.5848	.5848	.5848
SUB TOTAL	6.3702	6.3668	6.0053	5.9858	5.9858	5.9858	5.9858
VARIABLE COST TOTA	163.2734	163.2546	161.2341	161.0842	161.0842	161.0842	161.0842
<FIXED COST>							
PRODUCTION OF ROD	693,000.0000	693,000.0000	693,000.0000	693,000.0000	693,000.0000	693,000.0000	693,000.0000
TOTAL LABOR COST FO	331,605.0000	331,605.0000	331,605.0000	331,605.0000	331,605.0000	331,605.0000	331,605.0000
TOTAL DEPRECIATION	5565,400.0000	5565,400.0000	5565,400.0000	5565,400.0000	5565,400.0000	5565,400.0000	5565,400.0000
TOTAL REPAIR COST F	1926,000.0000	1926,000.0000	1926,000.0000	1926,000.0000	1926,000.0000	1926,000.0000	1926,000.0000

TOTAL PRECEDING PR33649,883.9981	53649884	33518560	33517162	33517162	33517162	33516853
TOTAL OTHER FIXED C 1266,699.7220	1266700	1207620	1207600	1207600	1207600	1207600
FIXED COST TOTAL	61.6733	61.3985	61.3965	61.3965	61.3965	61.3960
GRAND TOTAL	224.9279	222.6327	222.4807	222.4807	222.4807	222.4803

DRP COST ACCOUNTING SHEET PHASE 2

	2001	2002	2003	2004	2005	2006	2007
<VARIABLE COST>							
<RAW MATERIALS>							
PELLET UNIT PRICE	39.0660	39.0660	39.0660	39.0660	39.0660	39.0660	39.0660
PELLET UNIT CONSUMP	1.0150	1.0150	1.0150	1.0150	1.0150	1.0150	1.0150
PELLET COST PER DRI	39.6520	39.6520	39.6520	39.6520	39.6520	39.6520	39.6520
IRON ORE UNIT PRICE	36.3480	36.3480	36.3480	36.3480	36.3480	36.3480	36.3480
IRON ORE UNIT CONSU	.4350	.4350	.4350	.4350	.4350	.4350	.4350
IRON ORE COST PER D	15.8114	15.8114	15.8114	15.8114	15.8114	15.8114	15.8114
B. LIME UNIT PRICE	32.1590	32.1055	32.1055	32.1055	32.1055	32.1055	32.2852
B. LIME UNIT CONSUM	.0007	.0007	.0007	.0007	.0007	.0007	.0007
B. LIME COST PER DR	.0225	.0225	.0225	.0225	.0225	.0225	.0226
SUB TOTAL	55.4859	55.4858	55.4858	55.4858	55.4858	55.4858	55.4860
<BYPRODUCT>							
OXIDE FINE UNIT PRI	11.0000	11.0000	11.0000	11.0000	11.0000	11.0000	11.0000
OXIDE FINE UNIT COT	.0450	.0450	.0450	.0450	.0450	.0450	.0450
FINE MINUS COST PER	.4950	.4950	.4950	.4950	.4950	.4950	.4950
SUB TOTAL	.4950	.4950	.4950	.4950	.4950	.4950	.4950
<UTILITY>							
ELEC. UNIT PRICE	.0183	.0181	.0181	.0181	.0181	.0181	.0188
ELEC. UNIT CONSUMPT	110.0000	110.0000	110.0000	110.0000	110.0000	110.0000	110.0000
ELEC. COST PER DRI	2.0183	1.9958	1.9958	1.9958	1.9958	1.9958	2.0691
GAS UNIT PRICE	.0873	.0873	.0873	.0873	.0873	.0873	.0874
GAS UNIT CONSUMPTIO	270.0000	270.0000	270.0000	270.0000	270.0000	270.0000	270.0000
GAS COST PER DRI	23.5797	23.5797	23.5797	23.5797	23.5797	23.5797	23.5991
AIR UNIT PRICE	.0106	.0097	.0097	.0097	.0097	.0097	.0126
AIR UNIT CONSUMPTIO	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000	7.0000
AIR COST PER DRI	.0739	.0678	.0678	.0678	.0678	.0678	.0884
O2 N2 UNIT PRICE	.0623	.0623	.0623	.0623	.0623	.0623	.0840
O2 N2 UNIT CONSUMPT	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
O2 N2 COST PER DRI	.0623	.0623	.0623	.0623	.0623	.0623	.0840
WATER UNIT PRICE	.7310	.5514	.5514	.5514	.5514	.5514	.6350
WATER UNIT CONSUMPT	1.3000	1.3000	1.3000	1.3000	1.3000	1.3000	1.3000
WATER COST PER DRI	.9503	.7168	.7168	.7168	.7168	.7168	.8255
SUB TOTAL	26.6844	26.4222	26.4222	26.4222	26.4222	26.4222	26.6662
VARIABLE COST T	81.6753	81.4131	81.4131	81.4131	81.4131	81.4131	81.6571
<FIXED COST>							

PRODUCTION OF DRI	1327,000.0000	1327000	1327000	1327000	1327000	1327000	1327000
TOTAL LABOR COST FO	172,680.0000	172,680.0000	172,680.0000	172,680.0000	172,680.0000	172,680.0000	172,680.0000
TOTAL DEPRECIATION	12284,700.0000	10850000	10850000	10850000	10850000	10850000	7885000
TOTAL SPECIAL REPAIR	2200,000.0000	2200000	2200000	2200000	2200000	2200000	2200000
TOTAL REPAIR COST F	5316,000.0000	5316000	5316000	5316000	5316000	5316000	7899000
TOTAL OTHER FIXED C	1199,472.7020	1078273	1078273	1078273	1078273	1078273	1112673
FIXED COST TOTAL	15,9554	14,7829	14,7829	14,7829	14,7829	14,7829	14,5210
GRAND TOTAL	97,6307	96,1960	96,1960	96,1960	96,1960	96,1960	96,1781

LCP COST ACCOUNTING SHEET PHASE 2

	2001	2002	2003	2004	2005	2006	2007
*<VARIABLE COST>**							
<RAW MATERIALS>							
LIME STONE UNIT PRI	12.0000	12.0000	12.0000	12.0000	12.0000	12.0000	12.0000
LIME STONE UNIT CON	1.9800	1.9800	1.9800	1.9800	1.9800	1.9800	1.9800
LIME STONE COST PER	23.7600	23.7600	23.7600	23.7600	23.7600	23.7600	23.7600
SUB TOTAL	23.7600	23.7600	23.7600	23.7600	23.7600	23.7600	23.7600
<BYPRODUCT>							
LIME FINE UNIT PRIC	2.2500	2.2500	2.2500	2.2500	2.2500	2.2500	2.2500
LIME FINE UNIT OUTP	.2700	.2700	.2700	.2700	.2700	.2700	.2700
LIME FINE MINUS COS	.6075	.6075	.6075	.6075	.6075	.6075	.6075
SUB TOTAL	.6075	.6075	.6075	.6075	.6075	.6075	.6075
<UTILITY>							
ELEC. UNIT PRICE	.0183	.0181	.0181	.0181	.0181	.0181	.0188
ELEC. UNIT CONSUMPT	60.0000	60.0000	60.0000	60.0000	60.0000	60.0000	60.0000
ELEC. COST PER BURN	1.1009	1.0886	1.0886	1.0886	1.0886	1.0886	1.1286
GAS UNIT PRICE	.0873	.0873	.0873	.0873	.0873	.0873	.0874
GAS UNIT CONSUMPTIO	85.0000	85.0000	85.0000	85.0000	85.0000	85.0000	85.0000
GAS COST PER BURNT	7.4232	7.4232	7.4232	7.4232	7.4232	7.4232	7.4294
AIR UNIT PRICE	.0106	.0097	.0097	.0097	.0097	.0097	.0126
AIR UNIT CONSUMPTIO	45.0000	45.0000	45.0000	45.0000	45.0000	45.0000	45.0000
AIR COST PER BURNT	.4751	.4357	.4357	.4357	.4357	.4357	.5684
O2 N2 UNIT PRICE	.0623	.0623	.0623	.0623	.0623	.0623	.0840
O2 N2 UNIT CONSUMPT	.0000	.0000	.0000	.0000	.0000	.0000	.0000
O2 N2 COST PER BURN	.0000	.0000	.0000	.0000	.0000	.0000	.0000
WATER UNIT PRICE	.7310	.5514	.5514	.5514	.5514	.5514	.6350
WATER UNIT CONSUMPT	.0100	.0100	.0100	.0100	.0100	.0100	.0100
WATER COST PER BURN	.0073	.0055	.0055	.0055	.0055	.0055	.0064
SUB TOTAL	9.0065	8.9530	8.9530	8.9530	8.9530	8.9530	9.1327
VARIABLE COST TOTAL	32.1590	32.1055	32.1055	32.1055	32.1055	32.1055	32.2852
<FIXED COST>							
PRODUCTION OF BURNT	50,000.0000	50,000.0000	50,000.0000	50,000.0000	50,000.0000	50,000.0000	50,000.0000
TOTAL LABOR COST FO	43,750.0000	43,750.0000	43,750.0000	43,750.0000	43,750.0000	43,750.0000	43,750.0000
TOTAL DEPRECIATION	489,900.0000	334,000.0000	334,000.0000	334,000.0000	334,000.0000	334,000.0000	334,000.0000
TOTAL SPECIAL REPAI	74,000.0000	74,000.0000	74,000.0000	74,000.0000	74,000.0000	74,000.0000	74,000.0000

TOTAL REPAIR COST F	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000	300,000.0000	601,000.0000
TOTAL OTHER FIXED C	1194,120.7620	1072921	1072921	1072921	1072921	1072921	1072921	1072921	1107321
FIXED COST TOTAL	42,0354	36,4934	36,4934	36,4934	36,4934	36,4934	36,4934	36,4934	43,2014
GRAND TOTAL	74,1944	68,5989	68,5989	68,5989	68,5989	68,5989	68,5989	68,5989	75,4266

SMP COST ACCOUNTING SHEET PHASE 2

	2001	2002	2003	2004	2005	2006	2007
<VARIABLE COST>							
<RAW MATERIALS AND SUPPLIES>							
DRI UNIT PRICE	81.6753	81.4131	81.4131	81.4131	81.4131	81.4131	81.6571
DRI UNIT CONSUMPTIO	1.0770	1.0770	1.0770	1.0770	1.0770	1.0770	1.0770
DRI COST PER BILLET	87.9643	87.6819	87.6819	87.6819	87.6819	87.6819	87.9447
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT CONSUMPT	.1200	.1200	.1200	.1200	.1200	.1200	.1200
SCRAP COST PER BILL	6.9426	6.9426	6.9426	6.9426	6.9426	6.9426	6.9426
BURNT LIME UNIT PRY	32.1590	32.1055	32.1055	32.1055	32.1055	32.1055	32.2852
BURNT LIME UNIT CON	.0410	.0410	.0410	.0410	.0410	.0410	.0410
BURNT LIME COST PER	1.3185	1.3163	1.3163	1.3163	1.3163	1.3163	1.3237
FLOURSPAR UNIT PRIC	238.7000	238.7000	238.7000	238.7000	238.7000	238.7000	238.7000
FLOURSPAR UNIT CONS	.0020	.0020	.0020	.0020	.0020	.0020	.0020
FLOURSPAR COST PER	.4774	.4774	.4774	.4774	.4774	.4774	.4774
FE-MN UNIT PRICE	414.2800	414.2800	414.2800	414.2800	414.2800	414.2800	414.2800
FE-MN UNIT CONSUMPT	.0140	.0140	.0140	.0140	.0140	.0140	.0140
FE-MN COST PER BILL	5.7999	5.7999	5.7999	5.7999	5.7999	5.7999	5.7999
FE-SI UNIT PRICE	518.8050	518.8050	518.8050	518.8050	518.8050	518.8050	518.8050
FE-SI UNIT CONSUMPT	.0049	.0049	.0049	.0049	.0049	.0049	.0049
FE-SI COST PER BILL	2.5421	2.5421	2.5421	2.5421	2.5421	2.5421	2.5421
AL UNIT PRICE	766.5000	766.5000	766.5000	766.5000	766.5000	766.5000	766.5000
AL UNIT CONSUMPTION	.0001	.0001	.0001	.0001	.0001	.0001	.0001
AL COST PER BILLRT	.0767	.0767	.0767	.0767	.0767	.0767	.0767
COKE BREEZE UNIT PR	97.1250	97.1250	97.1250	97.1250	97.1250	97.1250	97.1250
COKE BREEZE UNIT CO	.0013	.0013	.0013	.0013	.0013	.0013	.0013
COKE BREEZE COST PE	.1263	.1263	.1263	.1263	.1263	.1263	.1263
ELECTRODE UNIT PRIC	2,371.6700	2,371.6700	2,371.6700	2,371.6700	2,371.6700	2,371.6700	2,371.6700
ELECTRODE UNIT CONS	.0041	.0041	.0041	.0041	.0041	.0041	.0041
ELECTRODE COST PER	9.7238	9.7238	9.7238	9.7238	9.7238	9.7238	9.7238
FETTLING MATERIALS	495.0000	495.0000	495.0000	495.0000	495.0000	495.0000	495.0000
FETTLING MATERIALS	.0260	.0260	.0260	.0260	.0260	.0260	.0260
FETTLING MATERIALS	12.8700	12.8700	12.8700	12.8700	12.8700	12.8700	12.8700
FURNACE BRICK UNIT	1,399.0000	1,399.0000	1,399.0000	1,399.0000	1,399.0000	1,399.0000	1,399.0000
FURNACE BRICK UNIT	.0026	.0026	.0026	.0026	.0026	.0026	.0026
FURNACE BRICK COST	3.6374	3.6374	3.6374	3.6374	3.6374	3.6374	3.6374
LADLE BRICK UNIT PR	866.0000	866.0000	866.0000	866.0000	866.0000	866.0000	866.0000
LADLE BRICK UNIT CO	.0030	.0030	.0030	.0030	.0030	.0030	.0030
LADLE BRICK COST PE	2.5980	2.5980	2.5980	2.5980	2.5980	2.5980	2.5980

TUNDISH BRICK UNIT	827.0000	827.0000	827.0000	827.0000	827.0000	827.0000	827.0000	827.0000	827.0000
TUNDISH BRICK UNIT	.0030	.0030	.0030	.0030	.0030	.0030	.0030	.0030	.0030
TUNDISH BRICK COST	2.4810	2.4810	2.4810	2.4810	2.4810	2.4810	2.4810	2.4810	2.4810
SUB TOTAL	136.5580	136.2734	136.2734	136.2734	136.2734	136.2734	136.2734	136.2734	136.5437
<BYPRODUCT>									
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0164	.0164	.0164	.0164	.0164	.0164	.0164	.0164	.0164
SCRAP MINUS COST PE	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488
SUB TOTAL	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488	.9488
<UTILITY>									
ELEC. UNIT PRICE	.0181	.0181	.0181	.0181	.0181	.0181	.0181	.0181	.0181
ELEC. UNIT CONSUMPT	731.0000	731.0000	731.0000	731.0000	731.0000	731.0000	731.0000	731.0000	731.0000
ELEC. COST PER BILL	13.4125	13.2628	13.2628	13.2628	13.2628	13.2628	13.2628	13.2628	13.7500
GAS UNIT PRICE	.0873	.0873	.0873	.0873	.0873	.0873	.0873	.0873	.0874
GAS UNIT CONSUMPTIO	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500	4.0500
GAS COST PER BILLE	.3537	.3537	.3537	.3537	.3537	.3537	.3537	.3537	.3540
AIR UNIT PRICE	.0106	.0097	.0097	.0097	.0097	.0097	.0097	.0097	.0126
AIR UNIT CONSUMPTIO	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600	7.8600
AIR COST PER BILLET	.0830	.0761	.0761	.0761	.0761	.0761	.0761	.0761	.0993
O2 N2 UNIT PRICE	.0623	.0623	.0623	.0623	.0623	.0623	.0623	.0623	.0840
O2 N2 UNIT CONSUMPT	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800	4.0800
O2 N2 COST PER BILL	.2540	.2540	.2540	.2540	.2540	.2540	.2540	.2540	.3427
WATER UNIT PRICE	.7310	.5514	.5514	.5514	.5514	.5514	.5514	.5514	.6350
WATER UNIT CONSUMPT	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400	2.1400
WATER COST PER BILL	1.5643	1.1799	1.1799	1.1799	1.1799	1.1799	1.1799	1.1799	1.3590
SUB TOTAL	15.6675	15.1265	15.1265	15.1265	15.1265	15.1265	15.1265	15.1265	15.9049
VARIABLE COST TOTA	151.2767	150.4511	150.4511	150.4511	150.4511	150.4511	150.4511	150.4511	151.4997
*<FIXED COST>***									
PRODUCTION OF BILLE	1231,000,0000	1231000	1231000	1231000	1231000	1231000	1231000	1231000	1231000
TOTAL LABOR COST FO	1275,230,0000	1275230	1275230	1275230	1275230	1275230	1275230	1275230	1275230
TOTAL DEPRECIATION	14150,600,0000	14150600	14150600	14150600	14150600	14150600	14150600	14150600	10729600
TOTAL REPAIR COST F	7512,000,0000	7512000	7512000	7512000	7512000	7512000	7512000	7512000	12095000
TOTAL PRECEEDING PR	25274,623,4640	21441623	21441623	21441623	21441623	21441623	21441623	21441623	21429423
TOTAL OTHER FIXED C	1252,397,4420	1131197	1131197	1131197	1131197	1131197	1131197	1131197	1165597
FIXED COST TOTAL	38.5580	36.9705	36.9705	36.9705	36.9705	36.9705	36.9705	36.9705	37.9325
GRAND TOTAL	189.8346	187.4215	187.4215	187.4215	187.4215	187.4215	187.4215	187.4215	189.4322

BMP COST ACCOUNTING SHEET PHASE 2

	2001	2002	2003	2004	2005	2006	2007
*<VARIABLE COST>**							
<RAW MATERIALS>							
BILLET UNIT PRICE	151.2767	150.4511	150.4511	150.4511	150.4511	150.4511	151.4997
BILLET UNIT CONSUMPT	1.0420	1.0420	1.0420	1.0420	1.0420	1.0420	1.0420
BILLET COST PER BAR	157.6303	156.7700	156.7700	156.7700	156.7700	156.7700	157.8627
SUB TOTAL	157.6303	156.7700	156.7700	156.7700	156.7700	156.7700	157.8627
<BYPRODUCT>							
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0260	.0260	.0260	.0260	.0260	.0260	.0260
SCRAP MINUS COST PE	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042
SUB TOTAL	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042	1.5042
<UTILITY>							
ELEC. UNIT PRICE	.0183	.0181	.0181	.0181	.0181	.0181	.0188
ELEC. UNIT CONSUMPT	86.0000	86.0000	86.0000	86.0000	86.0000	86.0000	86.0000
ELEC. COST PER BAR	1.5779	1.5603	1.5603	1.5603	1.5603	1.5603	1.6176
GAS UNIT PRICE	.0873	.0873	.0873	.0873	.0873	.0873	.0874
GAS UNIT CONSUMPTIO	29.5000	29.5000	29.5000	29.5000	29.5000	29.5000	29.5000
GAS COST PER BAR	2.5763	2.5763	2.5763	2.5763	2.5763	2.5763	2.5784
AIR UNIT PRICE	.0106	.0097	.0097	.0097	.0097	.0097	.0126
AIR UNIT CONSUMPTIO	19.3000	19.3000	19.3000	19.3000	19.3000	19.3000	19.3000
AIR COST PER BAR	.2038	.1868	.1868	.1868	.1868	.1868	.2438
O2 N2 UNIT PRICE	.0623	.0623	.0623	.0623	.0623	.0623	.0840
O2 N2 UNIT CONSUMPT	.0000	.0000	.0000	.0000	.0000	.0000	.0000
O2 N2 COST PER BAR	.0000	.0000	.0000	.0000	.0000	.0000	.0000
WATER UNIT PRICE	.7310	.5514	.5514	.5514	.5514	.5514	.6350
WATER UNIT CONSUMPT	.6882	.6882	.6882	.6882	.6882	.6882	.6882
WATER COST PER BAR	.5031	.3795	.3795	.3795	.3795	.3795	.4370
SUB TOTAL	4.8611	4.7029	4.7029	4.7029	4.7029	4.7029	4.8769
VARIABLE COST TOTA	160.9871	159.9687	159.9687	159.9687	159.9687	159.9687	161.2353
*<FIXED COST>**							
PRODUCTION OF BAR	427,000.0000	427,000.0000	427,000.0000	427,000.0000	427,000.0000	427,000.0000	427,000.0000
TOTAL LABOR COST FO	322,805.0000	322,805.0000	322,805.0000	322,805.0000	322,805.0000	322,805.0000	322,805.0000
TOTAL DEPRECIATION	1974,800.0000	1727200	1727200	1727200	1727200	1727200	1727200
TOTAL REPAIR COST F	1337,000.0000	1337000	1337000	1337000	1337000	1337000	2674000

TOTAL PRECEDINGS PRI16095,974.4079	17350936	17350936	17350936	17350936	17350936	17350936	17802412
TOTAL OTHER FIXED C 1207,203.2820	1086003	1086003	1086003	1086003	1086003	1086003	1120403
FIXED COST TOTAL	53.7185	51.1099	51.1099	51.1099	51.1099	51.1099	55.3790
GRAND TOTAL	214.7056	211.0786	211.0786	211.0786	211.0786	211.0786	216.6143

RMP COST ACCOUNTING SHEET PHASE 2

	2001	2002	2003	2004	2005	2006	2007
*<VARIABLE COST>***							
<RAW MATERIALS>							
BILLET UNIT PRICE	151.2767	150.4511	150.4511	150.4511	150.4511	150.4511	151.4997
BILLET UNIT CONSUMPT	1.0310	1.0310	1.0310	1.0310	1.0310	1.0310	1.0310
BILLET COST PER ROD	155.9662	155.1151	155.1151	155.1151	155.1151	155.1151	156.1962
SUB TOTAL	155.9662	155.1151	155.1151	155.1151	155.1151	155.1151	156.1962
<BYPRODUCT>							
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0150	.0150	.0150	.0150	.0150	.0150	.0150
SCRAP MINUS COST PE	.8678	.8678	.8678	.8678	.8678	.8678	.8678
SUB TOTAL	.8678	.8678	.8678	.8678	.8678	.8678	.8678
<UTILITY>							
ELEC. UNIT PRICE	.0183	.0181	.0181	.0181	.0181	.0181	.0188
ELEC. UNIT CONSUMPT	131.0000	131.0000	131.0000	131.0000	131.0000	131.0000	131.0000
ELEC. COST PER ROD	2.4036	2.3768	2.3768	2.3768	2.3768	2.3768	2.4641
GAS UNIT PRICE	.0873	.0873	.0873	.0873	.0873	.0873	.0874
GAS UNIT CONSUMPTIO	31.3000	31.3000	31.3000	31.3000	31.3000	31.3000	31.3000
GAS COST PER ROD	2.7335	2.7335	2.7335	2.7335	2.7335	2.7335	2.7358
AIR UNIT PRICE	.0106	.0097	.0097	.0097	.0097	.0097	.0126
AIR UNIT CONSUMPTIO	25.0000	25.0000	25.0000	25.0000	25.0000	25.0000	25.0000
AIR COST PER ROD	.2639	.2420	.2420	.2420	.2420	.2420	.3158
O2 N2 UNIT PRICE	.0623	.0623	.0623	.0623	.0623	.0623	.0840
O2 N2 UNIT CONSUMPT	.0000	.0000	.0000	.0000	.0000	.0000	.0000
O2 N2 COST PER ROD	.0000	.0000	.0000	.0000	.0000	.0000	.0000
WATER UNIT PRICE	.7310	.5514	.5514	.5514	.5514	.5514	.6350
WATER UNIT CONSUMPT	.8000	.8000	.8000	.8000	.8000	.8000	.8000
WATER COST PER ROD	.5848	.4411	.4411	.4411	.4411	.4411	.5080
SUB TOTAL	5.9858	5.7934	5.7934	5.7934	5.7934	5.7934	6.0236
VARIABLE COST TOTA	161.0842	160.0406	160.0406	160.0406	160.0406	160.0406	161.3520
*<FIXED COST>***							
PRODUCTION OF ROD	693,000.0000	693,000.0000	693,000.0000	693,000.0000	693,000.0000	693,000.0000	693,000.0000
TOTAL LABOR COST FO	331,605.0000	331,605.0000	331,605.0000	331,605.0000	331,605.0000	331,605.0000	331,605.0000
TOTAL DEPRECIATION	5462,000.0000	4321800	4321800	4321800	4321800	4321800	3100800
TOTAL REPAIR COST F	1926,000.0000	1926000	1926000	1926000	1926000	1926000	3046000

TOTAL PRECEDING PR29368,876.4981	28159715	28159715	28159715	28159715	28159715	28159715	28892439
TOTAL OTHER FIXED C 1207,599.7220	1086400	1086400	1086400	1086400	1086400	1086400	1120800
FIXED COST TOTAL	55.2613	51.6963	51.6963	51.6963	51.6963	51.6963	52.6575
GRAND TOTAL	216.3455	211.7369	211.7369	211.7369	211.7369	211.7369	214.0095

DRP COST ACCOUNTING SHEET PHASE 2
 2008 2009 2010 2011

	2008	2009	2010	2011
*<VARIABLE COST>**				
<RAW MATERIALS>				
PELLET UNIT PRICE	39.0660	39.0660	39.0660	39.0660
PELLET UNIT CONSUMP	1.0150	1.0150	1.0150	1.0150
PELLET COST PER DRI	39.6520	39.6520	39.6520	39.6520
IRON ORE UNIT PRICE	36.3480	36.3480	36.3480	36.3480
IRON ORE UNIT CONSU	.4350	.4350	.4350	.4350
IRON ORE COST PER D	15.8114	15.8114	15.8114	15.8114
B. LIME UNIT PRICE	32.2852	32.2852	32.2852	32.2852
B. LIME UNIT CONSUM	.0007	.0007	.0007	.0007
B. LIME COST PER DR	.0226	.0226	.0226	.0226
SUB TOTAL	55.4860	55.4860	55.4860	55.4860
<BYPRODUCT>				
OXIDE FINE UNIT PRI	11.0000	11.0000	11.0000	11.0000
OXIDE FINE UNIT OUT	.0450	.0450	.0450	.0450
FINE MINUS COST PER	.4950	.4950	.4950	.4950
SUB TOTAL	.4950	.4950	.4950	.4950
<UTILITY>				
ELEC. UNIT PRICE	.0188	.0188	.0188	.0188
ELEC. UNIT CONSUMPT	110.0000	110.0000	110.0000	110.0000
ELEC. COST PER DRI	2.0691	2.0691	2.0691	2.0691
GAS UNIT PRICE	.0874	.0874	.0874	.0874
GAS UNIT CONSUMPTIO	270.0000	270.0000	270.0000	270.0000
GAS COST PER DRI	23.5991	23.5991	23.5991	23.5991
AIR UNIT PRICE	.0126	.0126	.0126	.0126
AIR UNIT CONSUMPTIO	7.0000	7.0000	7.0000	7.0000
AIR COST PER DRI	.0884	.0884	.0884	.0884
O2 N2 UNIT PRICE	.0840	.0840	.0840	.0840
O2 N2 UNIT CONSUMPT	1.0000	1.0000	1.0000	1.0000
O2 N2 COST PER DRI	.0840	.0840	.0840	.0840
WATER UNIT PRICE	.6350	.6350	.6350	.6350
WATER UNIT CONSUMPT	1.3000	1.3000	1.3000	1.3000
WATER COST PER DRI	.8255	.8255	.8255	.8255
SUB TOTAL	26.6662	26.6662	26.6662	26.6662
VARIABLE COST T	81.6571	81.6571	81.6571	81.6571
*<FIXED COST>**				

PRODUCTION OF DRI	1327,000.0000	1327000	1327000	1327000
TOTAL LABOR COST FO	172,680.0000	172,680.0000	172,680.0000	172,680.0000
TOTAL DEPRECIATION	6893,000.0000	6893000	6893000	6893000
TOTAL SPECIAL REPAIR	2200,000.0000	2200000	2200000	2200000
TOTAL REPAIR COST F	7899,000.0000	7899000	7899000	7899000
TOTAL OTHER FIXED C	1112,672.7020	1112673	1112673	1112673
FIXED COST TOTAL	13,7734	13,7734	13,7734	13,7734
GRAND TOTAL	95,4306	95,4306	95,4306	95,4306

LCP COST ACCOUNTING SHEET PHASE 2

2008

2009

2010

2011

*<VARIABLE COST>**
 <RAW MATERIALS>*

LIME STONE UNIT PRI	12.0000	12.0000	12.0000	12.0000
LIME STONE UNIT CON	1.9800	1.9800	1.9800	1.9800
LIME STONE COST PER	23.7600	23.7600	23.7600	23.7600
SUB TOTAL	23.7600	23.7600	23.7600	23.7600

<BYPRODUCT>*

LIME FINE UNIT PRIC	2.2500	2.2500	2.2500	2.2500
LIME FINE UNIT OUTP	.2700	.2700	.2700	.2700
LIME FINE MINUS COS	.6075	.6075	.6075	.6075
SUB TOTAL	.6075	.6075	.6075	.6075

<UTILITY>*

ELEC. UNIT PRICE	.0188	.0188	.0188	.0188
ELEC. UNIT CONSUMPT	60.0000	60.0000	60.0000	60.0000
ELEC. COST PER BURN	1.1286	1.1286	1.1286	1.1286
GAS UNIT PRICE	.0874	.0874	.0874	.0874
GAS UNIT CONSUMPTIO	85.0000	85.0000	85.0000	85.0000
GAS COST PER BURNT	7.4294	7.4294	7.4294	7.4294

AIR UNIT PRICE

AIR UNIT PRICE	.0126	.0126	.0126	.0126
AIR UNIT CONSUMPTIO	45.0000	45.0000	45.0000	45.0000
AIR COST PER BURNT	.5684	.5684	.5684	.5684

O2 N2 UNIT PRICE

O2 N2 UNIT PRICE	.0840	.0840	.0840	.0840
O2 N2 UNIT CONSUMPT	.0000	.0000	.0000	.0000
O2 N2 COST PER BURN	.0000	.0000	.0000	.0000

WATER UNIT PRICE

WATER UNIT PRICE	.6350	.6350	.6350	.6350
WATER UNIT CONSUMPT	.0100	.0100	.0100	.0100
WATER COST PER BURN	.0064	.0064	.0064	.0064

SUB TOTAL

SUB TOTAL	9.1327	9.1327	9.1327	9.1327
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VARIABLE COST TOTAL

VARIABLE COST TOTAL	32.2852	32.2852	32.2852	32.2852
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*<FIXED COST>**

PRODUCTION OF BURNT	50,000.0000	50,000.0000	50,000.0000	50,000.0000
TOTAL LABOR COST FC	43,750.0000	43,750.0000	43,750.0000	43,750.0000
TOTAL DEPRECIATION	334,000.0000	334,000.0000	334,000.0000	334,000.0000
TOTAL SPECIAL REPAI	74,000.0000	74,000.0000	74,000.0000	74,000.0000

TOTAL REPAIR COST F	601,000.0000	601,000.0000	601,000.0000	601,000.0000	601,000.0000
TOTAL OTHER FIXED C	1107,320.7620	1107321	1107321	1107321	1107321
FIXED COST TOTAL	43.2014	43.2014	43.2014	43.2014	43.2014
GRAND TOTAL	75.4866	75.4866	75.4866	75.4866	75.4866

SMP COST ACCOUNTING SHEET PHASE 2
2009 2010 2011

2008
*<VARIABLE COST>***
<RAW MATERIALS AND SUPPLIES>

	2008	2009	2010	2011
DRI UNIT PRICE	81.6571	81.6571	81.6571	81.6571
DRI UNIT CONSUMPTIO	1.0770	1.0770	1.0770	1.0770
DRI COST PER BILLET	87.9447	87.9447	87.9447	87.9447
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT CONSUMPT	.1200	.1200	.1200	.1200
SCRAP COST PER BILL	6.9426	6.9426	6.9426	6.9426
BURNT LIME UNIT PRI	32.2852	32.2852	32.2852	32.2852
BURNT LIME UNIT CON	.0410	.0410	.0410	.0410
BURNT LIME COST PER	1.3237	1.3237	1.3237	1.3237
FLOURSPAR UNIT PRIC	238.7000	238.7000	238.7000	238.7000
FLOURSPAR UNIT CONS	.0020	.0020	.0020	.0020
FLOURSPAR COST PER	.4774	.4774	.4774	.4774
FE-MN UNIT PRICE	414.2800	414.2800	414.2800	414.2800
FE-MN UNIT CONSUMPT	.0140	.0140	.0140	.0140
FE-MN COST PER BILL	5.7999	5.7999	5.7999	5.7999
FE-SI UNIT PRICE	518.8050	518.8050	518.8050	518.8050
FE-SI UNIT CONSUMPT	.0049	.0049	.0049	.0049
FE-SI COST PER BILL	2.5421	2.5421	2.5421	2.5421
AL UNIT PRICE	766.5000	766.5000	766.5000	766.5000
AL UNIT CONSUMPTION	.0001	.0001	.0001	.0001
AL COST PER BILLRT	.0767	.0767	.0767	.0767
COKE BREEZE UNIT PR	97.1250	97.1250	97.1250	97.1250
COKE BREEZE UNIT CO	.0013	.0013	.0013	.0013
COKE BREEZE COST PE	.1263	.1263	.1263	.1263
ELECTRODE UNIT PRIC	2,371.6700	2,371.6700	2,371.6700	2,371.6700
ELECTRODE UNIT CONS	.0041	.0041	.0041	.0041
ELECTRODE COST PER	9.7238	9.7238	9.7238	9.7238
FETTLING MATERIALS	495.0000	495.0000	495.0000	495.0000
FETTLING MATERIALS	.0260	.0260	.0260	.0260
FETTLING MATERIALS	12.8700	12.8700	12.8700	12.8700
FURNACE BRICK UNIT	1,399.0000	1,399.0000	1,399.0000	1,399.0000
FURNACE BRICK UNIT	.0026	.0026	.0026	.0026
FURNACE BRICK COST	3.6374	3.6374	3.6374	3.6374
LADLE BRICK UNIT PR	866.0000	866.0000	866.0000	866.0000
LADLE BRICK UNIT CO	.0030	.0030	.0030	.0030
LADLE BRICK COST PE	2.5980	2.5980	2.5980	2.5980

TUNDISH BRICK UNIT	827.0000	827.0000	827.0000	827.0000
TUNDISH BRICK UNIT	.0030	.0030	.0030	.0030
TUNDISH BRICK COST	2.4810	2.4810	2.4810	2.4810
SUB TOTAL	136.5437	136.5437	136.5437	136.5437
<BYPRODUCT>				
SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0164	.0164	.0164	.0164
SCRAP MINUS COST PE	.9488	.9488	.9488	.9488
SUB TOTAL	.9488	.9488	.9488	.9488
<UTILITY>				
ELEC. UNIT PRICE	.0188	.0188	.0188	.0188
ELEC. UNIT CONSUMPT	731.0000	731.0000	731.0000	731.0000
ELEC. COST PER BILL	13.7500	13.7500	13.7500	13.7500
GAS UNIT PRICE	.0874	.0874	.0874	.0874
GAS UNIT CONSUMPTIO	4.0500	4.0500	4.0500	4.0500
GAS COST PER BILLE	.3540	.3540	.3540	.3540
AIR UNIT PRICE	.0126	.0126	.0126	.0126
AIR UNIT CONSUMPTIO	7.8600	7.8600	7.8600	7.8600
AIR COST PER BILLET	.0993	.0993	.0993	.0993
O2 N2 UNIT PRICE	.0840	.0840	.0840	.0840
O2 N2 UNIT CONSUMPT	4.0800	4.0800	4.0800	4.0800
O2 N2 COST PER BILL	.3427	.3427	.3427	.3427
WATER UNIT PRICE	.6350	.6350	.6350	.6350
WATER UNIT CONSUMPT	2.1400	2.1400	2.1400	2.1400
WATER COST PER BILL	1.3590	1.3590	1.3590	1.3590
SUB TOTAL	15.9049	15.9049	15.9049	15.9049
VARIABLE COST TOTA	151.4997	151.4997	151.4997	151.4997
<FIXED COST>				
PRODUCTION OF BILLE	1231.000.0000	1231000	1231000	1231000
TOTAL LABOR COST FO	1275.230.0000	1275230	1275230	1275230
TOTAL DEPRECIATION	10045.600.0000	10045600	10045600	10045600
TOTAL REPAIR COST F12095.000.0000	12095000	12095000	12095000	12095000
TOTAL PRECEEDING PR20437.423.4640	20437423	20437423	20437423	20437423
TOTAL OTHER FIXED C	1165.597.4420	1165597	1165597	1165597
FIXED COST TOTAL	36.5710	36.5710	36.5710	36.5710
GRAND TOTAL	188.0707	188.0707	188.0707	188.0707

BMP COST ACCOUNTING SHEET PHASE 2

2011

2010

2009

2008

<VARIABLE COST>

<RAM MATERIALS>

BILLET UNIT PRICE	151.4997	151.4997	151.4997	151.4997
BILLET UNIT CONSUMPT	1.0420	1.0420	1.0420	1.0420
BILLET COST PER BAR	157.8627	157.8627	157.8627	157.8627
SUB TOTAL	157.8627	157.8627	157.8627	157.8627

<BYPRODUCT>

SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0260	.0260	.0260	.0260
SCRAP MINUS COST PE	1.5042	1.5042	1.5042	1.5042
SUB TOTAL	1.5042	1.5042	1.5042	1.5042

<UTILITY>

ELEC. UNIT PRICE	.0188	.0188	.0188	.0188
ELEC. UNIT CONSUMPT	86.0000	86.0000	86.0000	86.0000
ELEC. COST PER BAR	1.6176	1.6176	1.6176	1.6176
GAS UNIT PRICE	.0874	.0874	.0874	.0874
GAS UNIT CONSUMPTIO	29.5000	29.5000	29.5000	29.5000
GAS COST PER BAR	2.5784	2.5784	2.5784	2.5784
AIR UNIT PRICE	.0126	.0126	.0126	.0126
AIR UNIT CONSUMPTIO	19.3000	19.3000	19.3000	19.3000
AIR COST PER BAR	.2438	.2438	.2438	.2438

O2 N2 UNIT PRICE

O2 N2 UNIT PRICE	.0840	.0840	.0840	.0840
O2 N2 UNIT CONSUMPT	.0000	.0000	.0000	.0000
O2 N2 COST PER BAR	.0000	.0000	.0000	.0000

WATER UNIT PRICE

WATER UNIT PRICE	.6350	.6350	.6350	.6350
WATER UNIT CONSUMPT	.6882	.6882	.6882	.6882
WATER COST PER BAR	.4370	.4370	.4370	.4370

SUB TOTAL

SUB TOTAL	4.8769	4.8769	4.8769	4.8769
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VARIABLE COST TOTA

VARIABLE COST TOTA	161.2353	161.2353	161.2353	161.2353
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<FIXED COST>

PRODUCTION OF BAR

PRODUCTION OF BAR	427,000.0000	427,000.0000	427,000.0000	427,000.0000
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TOTAL LABOR COST FO

TOTAL LABOR COST FO	322,805.0000	322,805.0000	322,805.0000	322,805.0000
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TOTAL DEPRECIATION

TOTAL DEPRECIATION	1727,200.0000	1727,200.0000	1727,200.0000	1727,200.0000
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TOTAL REPAIR COST F

TOTAL REPAIR COST F	2674,000.0000	2674,000.0000	2674,000.0000	2674,000.0000
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TOTAL PRECEEDING PR17163,436.9079	17163437	17163437	17163437
TOTAL OTHER FIXED C 1120,403.2820	1120403	1120403	1120403
FIX. COST TOTAL	53.8825	53.8825	53.8825
GRAND TOTAL	215.1179	215.1179	215.1179

RMP COST ACCOUNTING SHEET PHASE 2

2008

2009

2010

2011

*<VARIABLE COST>***

<RAW MATERIALS>

BILLET UNIT PRICE	151.4997	151.4997	151.4997	151.4997
BILLET UNIT CONSUMPT	1.0310	1.0310	1.0310	1.0310
BILLET COST PER ROD	156.1962	156.1962	156.1962	156.1962
SUB TOTAL	156.1962	156.1962	156.1962	156.1962

<BYPRODUCT>

SCRAP UNIT PRICE	57.8550	57.8550	57.8550	57.8550
SCRAP UNIT OUTPUT	.0150	.0150	.0150	.0150
SCRAP MINUS COST PE	.8678	.8678	.8678	.8678
SUB TOTAL	.8678	.8678	.8678	.8678

<UTILITY>

ELEC. UNIT PRICE	.0188	.0188	.0188	.0188
ELEC. UNIT CONSUMPT	131.0000	131.0000	131.0000	131.0000
ELEC. COST PER ROD	2.4641	2.4641	2.4641	2.4641

GAS UNIT PRICE

GAS UNIT CONSUMPTIO	31.3000	31.3000	31.3000	31.3000
GAS COST PER ROD	2.7358	2.7358	2.7358	2.7358

AIR UNIT PRICE

AIR UNIT CONSUMPTIO	25.0000	25.0000	25.0000	25.0000
AIR COST PER ROD	.3158	.3158	.3158	.3158

O2 N2 UNIT PRICE

O2 N2 UNIT CONSUMPT	.0840	.0840	.0840	.0840
O2 N2 COST PER ROD	.0000	.0000	.0000	.0000

WATER UNIT PRICE

WATER UNIT CONSUMPT	.6350	.6350	.6350	.6350
WATER COST PER ROD	.8000	.8000	.8000	.8000

SUB TOTAL

SUB TOTAL	6.0236	6.0236	6.0236	6.0236
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VARIABLE COST TOTA

VARIABLE COST TOTA	161.3520	161.3520	161.3520	161.3520
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*<FIXED COST>***

PRODUCTION OF ROD

PRODUCTION OF ROD	693,000.0000	693,000.0000	693,000.0000	693,000.0000
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TOTAL LABOR COST FO

TOTAL LABOR COST FO	331,605.0000	331,605.0000	331,605.0000	331,605.0000
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TOTAL DEPRECIATION

TOTAL DEPRECIATION	3100,800.0000	3100,800.0000	3100,800.0000	3100,800.0000
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TOTAL REPAIR COST F

TOTAL REPAIR COST F	3046,000.0000	3046,000.0000	3046,000.0000	3046,000.0000
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TOTAL PRECEEDING PR27855,413.9981	27855414	27855414	27855414
TOTAL OTHER FIXED C 1120,799.7220	1120800	1120800	1120800
FIXED COST TOTAL	51.1611	51.1611	51.1611
GRAND TOTAL	212.5131	212.5131	212.5131

INPUT:
INPUT: QUIT

9-2. Financial analysis

9-2-1. Assumptions in financial analysis

In the present financial analysis, the increase or the decrease in the net effects relative to the Phase-2 investments (sales, costs and profit in the case with expansion (less) sales, costs and profit in the case without expansion) is analyzed and evaluated by the methods presented in the following paragraphs. The existing plants (in the case without expansion) are dealt with only with reference to the Phase 2.

(1) Selling price of products

In the case where escalation is not considered (Without Escalation Case), calculation was made as to 3 cases, namely, bar & rod \$250 and billet \$200, bar & rod \$260 and billet \$205 and bar & rod \$270 and billet \$210. In the case where escalation is considered, calculation was made for one case, bar & rod \$250 and billet \$200. (With Escalation Case)

Table 9-22 Selling Price of Products

(Unit: US\$/Ton)

Without Escalation Case			With Escalation Case									
Case	Products	Price	Case	Products	Price							
					1987	1988	1989	1990	1991	1992~		
Case I-1	Bar	250.0		Bar	250.0	250.0	250.0	250.0	250.0	250.0		
Case II-1	Rod	250.0	Case IV	Rod	250.0	250.0	250.0	250.0	250.0	250.0		
Case III-1	Billet	200.0		Billet	200.0	200.0	200.0	200.0	200.0	200.0		
Case I-2	Bar	260.0		Bar	250.0	253.8	257.6	261.4	265.3	269.3		
Case II-2	Rod	260.0	Case V	Rod	250.0	253.8	257.6	261.4	265.3	269.3		
Case III-2	Billet	205.0		Billet	200.0	203.0	206.0	209.1	212.3	215.5		
Case I-3	Bar	270.0		Bar	250.0	257.5	265.2	273.2	281.4	289.8		
Case II-3	Rod	270.0	Case VI	Rod	250.0	257.5	265.2	273.2	281.4	289.8		
Case III-3	Billet	210.0		Billet	200.0	206.0	212.2	218.5	225.1	231.9		

(2) Sales costs:

As the present financial analysis is based on the prerequisite of a sales practice in which customers come to the products yard of the Works to take products, the sales costs were assumed to be null.

(3) General and Administrative Expenses:

Labor costs, office building depreciations and other costs associated with the top management, the General Affairs Dept., the Financial Dept., the Marketing Dept., the Construction Dept., and Cairo Office were estimated and calculated as general and administrative expenses. And also the management cost for the existing facilities is treated as general and administrative expenses.

(4) Income tax:

In compliance with the Corporate Income Tax Law of the Arab Republic of Egypt, 32% of pretax profit were assumed to be taxable. In addition, under the provision of the Investment Law 43, the expansion facilities were assumed to be tax-exempted for eight years after start-up as in the case of the existing facilities. For cash flow considerations, payment of the income tax was assumed to occur in the next year.

(5) Dividends:

An amount equal to 60% of the post-tax profit was assumed to be distributed to the investors as dividends. For cash flow considerations, payment of dividends was assumed to occur in the next year.

9-2-2. Methods for financial analysis

In the present financial analysis, the profitability of the project was examined on the basis of the equipment investment and the manufacturing costs as described above, taking account of various conditions of financing and sales plans. The methods adopted for these purposes are as follows:

- (1) Analysis and evaluation regarding cash flow, balance sheet and other financial statements;
- (2) Internal rate of return relative to the invested money and equity; (ROI, ROE)
- (3) Sensitivity analysis.

The project years were considered to cover a period of 20 years after the startup of expansion facilities.

9-2-3. Required funds

- (1) Equipment funds:

The amount of equipment investment required for the present project and the payment schedule thereof are estimated as shown in Table 9-23 (without Escalation Case) and Table 9-24 (with Escalation Case). The without escalation case and the with escalation case as herein used are as defined in Section 1 "Calculation of manufacturing costs" of Chapter 9.

Table 9-23 Payment of equipment funds (without escalation case)

(Unit: US\$1,000)

Item	Year	1988	1989	1990	1991	1992
	Total					
Equipment cost	207,745	0	20,774	176,582	10,389	0
Installation cost	20,866	0	650	4,456	14,701	1,059
Civil eng. & building costs	43,808	0	8,185	24,696	8,704	2,223
Engineering fee	22,953	1,966	4,684	5,804	5,191	5,308
Contingency	15,819	0	1,804	11,114	2,602	299
Total	311,191	1,966	36,097	222,652	41,587	8,889

Note: Contingency was assigned to the individual years by proportionally distributing to the equipment funds. The equipment cost includes 5% import duty.

Table 9-24 Payment of equipment funds (with escalation case)

(Unit: US\$1,000)

Item	Year	1988	1989	1990	1991	1992
	Total					
Equipment cost	232,885	0	23,288	197,951	11,646	0
Installation cost	22,936	0	650	4,767	16,357	1,162
Civil eng. & building costs	48,080	0	9,039	27,259	9,345	2,437
Engineering fee	22,953	1,966	4,684	5,804	5,191	5,308
Contingency	15,819	0	1,804	11,114	2,602	299
Total	342,673	1,966	39,465	246,895	45,141	9,206

Note: Contingency was assigned to the individual years by proportionally distributing to the equipment funds. The equipment cost includes 5% import duty.

(2) Startup costs:

The costs and expenses required for the operation of expansion facilities incurred before the startup of the expansion facilities were estimated for each year and are shown as startup costs in Table 9-25 (without escalation case) and Table 9-26 (with escalation case). The startup of the present project is assumed to be in May 1992. Because more than six years would have elapsed since the startup of the existing facilities, training before operation was not considered necessary, and only the labor costs for employees to be employed anew for the expansion facilities were taken as the labor costs.

Table 9-25 Payment of startup costs (without escalation case)

(Unit: US\$1,000)

Year Item	1987	1988	1989	1990	1991
Wages & salaries	0	0	0	0	233

Note: Employees for expansion facilities are assumed to be employed during the three months prior to the startup.

Table 9-26 Payment of startup costs

(with escalation case)

(Unit: US\$1,000)

Year Item	1987	1988	1989	1990	1991
Wages & salaries	0	0	0	0	233

Note: Employees for expansion facilities are assumed to be employed during the three months prior to the startup.

An escalation rate of null was assumed for the domestic costs on US Dollar base.

The startup costs were calculated within the deferred assets and were assumed to be equally depreciated during five years after startup of the expansion facilities.

(3) Additional working capital:

The working capital yearly increasing before reaching the full production of the expansion facilities were incorporated in the total investments of the present project and assumed to be managed with long-term debts. The amounts were calculated on the following assumptions:

a) Accounts receivable:

Collection of sales proceeds was assumed to occur upon shipment of the products, resulting in an amount of null of accounts receivable.

b) Raw materials inventories:

A quantity for two months to be consumed next year was used as the year end inventories.

c) Semi-finished goods inventories:

A quantity for 0.5 months was used as the year end inventories of work-in-process.

d) Products inventories:

A quantity for 0.5 months was used as the year end inventories of products.

e) Cash and money on deposit:

An amount of US\$1,010,000 was assumed to be the minimum necessary amount of cash on hand and money on deposit.

f) Account payable:

Purchase of raw materials was assumed to be paid in cash in all cases, resulting in an amount of null of accounts payable.

Calculation on these assumptions of the additional working capital required before 1993 when the expansion facilities are brought into full operation leads to the results as shown in Table 9-27 (without escalation case) and Table 9-28 (with escalation case).

Table 9-27 Additional working capital by year
(without escalation case)

(Unit: US\$1,000)

Item \ Year	1989	1990	1991	1992	1993
Liquid assets					
Accounts receivable	0	0	0	0	0
Inventories					
Raw materials	1,008	1,008	1,596	1,971	1,971
Semi-finished goods	24	24	25	37	38
Products	241	241	241	335	373
Cash & money on deposit	1,010	1,010	1,010	1,010	1,010
Total	2,283	2,283	2,872	3,353	3,392
Current liabilities					
Accounts payable	0	0	0	0	0
Total operating funds	2,283	2,283	2,872	3,353	3,392
Additional operating funds		0	589	481	39

Table 9-28 Additional working capital by year
(with escalation case)

(Unit: US\$1,000)

Item	Year	1989	1990	1991	1992	1993
Liquid assets						
Accounts receivable		0	0	0	0	0
Inventories						
Raw materials		1,099	1,132	1,775	2,121	2,122
Semi-finished goods		26	26	27	41	42
Products		248	251	255	362	403
Cash & money on deposit		1,010	1,010	1,010	1,010	1,010
Total		2,383	2,419	3,067	3,534	3,577
Current liabilities						
Account payable		0	0	0	0	0
Total operating funds		2,383	2,419	3,067	3,534	3,577
Additional operating funds		0	36	648	467	43

(4) Interest paid during construction period

The interest on long-term debts raised for the expansion facilities, which are to be paid during the construction period of the expansion facilities is incorporated in the deferred assets just as the startup costs, and assumed to be depreciated during the five years after startup. The amounts are as shown in Table 9-29.

Table 9-29 Interest paid during construction period

(Unit: US\$1,000)

	1988	1989	1990	1991	Total
Without Escalation Case	34	887	7,423	13,901	22,245
With Escalation Case	36	1,002	8,518	15,955	25,511

(5) Total investment

From the figures as described above, the total investment including equipment funds, startup costs, additional operating funds and interest paid during construction period would be as follows:

Without Escalation Case: US\$334,778,000
With Escalation Case: US\$369,611,000

9-2-4. Fund raising

(1) Capital

As in the case of the existing facilities, 30% of the total investment were assumed to be managed with the capital. The amount of necessary capital is as follows:

Basic case: US\$100,433,000
Escalation case: US\$110,883,000

(2) Loans:

The balance of the total investment after deduction of the capital was assumed to be managed with long-term debts, and loan sources with the terms and conditions as shown in Table 9-30 were assumed.

Table 9-30 Kinds of long-term debts

Kind of loan	Fund raising conditions		
	Annual interest rate	Loan period (years)	Grace period (years)
Loan 1	3.5%	30	10
Loan 2	6 %	8	3
Loan 3	8.5%	16	10

As shown in Table 9-31, interest rate in U.S., EC and Japan has dropped in recent years compared to the time when the existing facilities were planned, and so in this F/S, interest rate for long-term loans for expansion was set taking account of this trends.

Table 9-31 Trend of Interest Rate (per annum)

	1979/5	1980/5	1981/5	1982/5	1983/5	1984/5	1985/5	1986/5	1987/5	1987/8
Eurodollar Rate in London	10.72	9.75	17.75	14.58	9.02	11.60	8.16	6.94	7.24	6.92
Discount Rate in Germany	4.0	7.5	7.5	7.5	4.0	4.0	4.5	3.5	3.0	3.0
Discount Rate in USA	9.5	12.0	14.0	12.0	8.5	9.0	7.5	6.5	5.5	5.5
Discount Rate in Japan	4.25	9.0	6.25	5.5	5.5	5.0	5.0	3.5	2.5	2.5
Long-term Prime Rate in Japan	7.7	8.8	8.5	8.4	8.4	7.9	7.7	6.4	4.9	5.2

(3) Fund demand and raising:

The funds required for the present project and the annual schedule of raising are as shown in Table 9-32 (without Escalation Case) and Table 9-33 (with escalation case).

Table 9-32 Demand and raising of necessary funds
(without escalation case)

(Unit: US\$1,000)

		Year	1988	1989	1990	1991	1992	1993
		Item						
Demand	Equipment funds	311,191	1,966	36,097	222,652	41,587	8,889	0
	Startup cost	233	0	0	0	233	0	0
	Additional operating funds	1,109	0	0	0	589	481	39
	Interest	22,245	34	887	7,423	13,901	0	0
	Total	334,778	2,000	36,984	230,075	56,310	9,370	39
Fund raising	Loan 1	75,362	1,966	11,766	29,612	24,091	7,927	0
	Loan 2	108,901	0	10,890	92,565	5,446	0	0
	Loan 3	50,082	34	3,536	29,944	16,048	481	39
	Capital	100,433	0	10,792	77,954	10,725	962	0
	Total	334,778	2,000	36,984	230,075	56,310	9,370	39

Table 9-33 Demand and raising of necessary funds
(with escalation case)

(Unit: US\$1,000)

		Year	1988	1989	1990	1991	1992	1993
		Item						
Demand	Equipment funds	342,673	1,966	39,465	246,895	45,141	9,206	0
	Startup cost	233	0	0	0	233	0	0
	Additional operating funds	1,194	0	0	36	648	467	43
	Interest	25,511	36	1,002	8,518	15,955	0	0
	Total	369,611	2,002	40,467	255,449	61,977	9,673	43
Fund raising	Loan 1	81,704	1,966	12,620	32,486	26,388	8,244	0
	Loan 2	121,471	0	12,147	103,249	6,075	0	0
	Loan 3	55,553	36	3,863	32,877	18,267	467	43
	Capital	110,883	0	11,837	86,837	11,247	962	0
	Total	369,611	2,002	40,467	255,449	61,977	9,673	43