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January 15, 2019

By Overnight Mail

Kim Muratore, Case Developer (SFD-7-5)
U.S. Environmental Protection Agency, Region 9
75 Hawthorne St.
San Francisco, CA 94105

RE: Response of Dayco, Inc. to CERCLA 104(e) Information Request Letter – Orange County North Basin Study Area, Orange County, California

Dear Ms. Muratore:

We are responding to the U.S. Environmental Protection Agency's ("EPA") request for information pursuant to Section 104(e) of the Comprehensive Environmental Response, Compensation and Liability Act ("CERCLA"), 42 U.S.C. § 9604(e) ("Information Request"), issued to Dayco, Inc. ("Dayco") with respect to the Orange County North Basin ("OCNB") Study Area. We represent Dayco with respect to the Information Request.

We have attempted to contact you to discuss both an extension of time to respond and the scope of the request. However, given the current shutdown of the federal government, we have been unable to reach you. Therefore, Dayco is providing a preliminary response to the Information Request that is consistent with our past practice with EPA in these matters. Specifically, in 2009, EPA sent Dayco a CERCLA 104(e) information request regarding the Alternative Energy Resources Site. Because of Dayco's prior bankruptcy, EPA agreed that Dayco's response to that request should be limited to providing information regarding its bankruptcy proceedings unless and until such time as EPA requested additional information. A copy of Dayco's response to that information request is attached as Exhibit 1.

Consistent with the agreement regarding the Alternative Energy Resources site, this preliminary response provides information on Dayco's prior bankruptcy. It also contains certain information from prior litigation regarding alleged groundwater contamination from the former Gulton Industries, Inc. ("Gulton") sites referenced in the Information Request.

Bankruptcy Proceedings

As EPA is aware, Mark IV Industries, Inc., now known as Dayco, filed a voluntary petition for relief under chapter 11 of the bankruptcy code in the Bankruptcy Court of the Southern District of New York on April 30, 2009. A copy of Dayco's voluntary petition is attached as Exhibit 2 to this letter.

On July 2, 2009, the Bankruptcy Court entered an Order Establishing Deadline for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof (the "Bar Date Order"). The Bar Date Order required governmental units, such as EPA, to file any claims they have against the debtors by October 28, 2009. A copy of the Bar Date Order is attached as Exhibit 3 to this letter.

On October 28, 2009, the United States filed a proof of claim against Dayco for certain environmental matters. A copy of this claim is attached as Exhibit 4 to this letter. The OCNB Study Area was not included as part of EPA's claim. Pursuant to a Stipulation and Order, EPA's claim was withdrawn from the bankruptcy with prejudice, while certain environmental obligations of Dayco, which were specifically identified in EPA's proof of claim, survived the bankruptcy; the surviving obligations did not include any liabilities with respect to the OCNB Study Area. A copy of the Stipulation and Order is attached as Exhibit 4 to this letter.

Dayco's reorganization plan was approved by the Bankruptcy Court on September 23, 2009. The Court's order approving the plans of reorganization provided, *inter alia*, for the discharge of all claims against the debtors arising before the confirmation date and enjoined holders of claims from pursuing the debtors for such claims. A copy of the order confirming Dayco's reorganization plan is attached as Exhibit 5 to this letter.

As a result of these bankruptcy proceedings, any liability that Dayco may have to EPA with respect to the OCNB Study Area has been discharged, and the United States is barred from pursuing Dayco for response costs or other liabilities associated with this site.

California State Court Litigation

Responsibility for groundwater contamination in the Orange County area has previously been the subject of extensive litigation brought by the Orange County Water District ("OCWD") in the Superior Court of the State of California, in a case styled as Orange County Water District v. Northrop Corporation, et. al., Case No. 04CC0715 (the "California Litigation").

The California Litigation, with respect to Dayco, was settled in 2011 and since that time, Dayco has had no involvement with any ongoing environmental investigations or cleanups in that area. Furthermore, Gulton sold the sites mentioned in the Information Request in 1982. Dayco did not acquire Gulton until 1986. Dayco completed remediation of the sites in question in 2002. Thus,

Dayco never owned or operated the sites, and it has been many years since it had any involvement them.

Dayco believes that any non-privileged information that may be in its possession regarding the former Gulton sites or groundwater contamination in the OCNB Study Area was produced in the California Litigation. Because EPA likely already has access to that information, to the extent that EPA requires additional information from Dayco beyond this preliminary response, Dayco requests the opportunity to discuss the most efficient means of providing such information to avoid any duplication. To assist with such discussions, Dayco has attached to this letter (as Exhibit 6) a copy of the expert report prepared by Dayco as part of its bankruptcy proceedings. This report provides information on the ownership, operational and remediation history of the sites. It also identifies a number of documents relied upon by the expert which were produced in the California Litigation.

Thank you for your attention to this response. Please contact me if you have any questions or if EPA would like additional information.

Sincerely,

Elizabeth A. Malone

Elizabeth A. Malone

cc: Steven Keller

EXHIBIT 1

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP

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WASHINGTON, D.C. 20005-2111

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DIRECT FAX
202-661-0543
EMAIL ADDRESS
KBERLIN@SKADDEN.COM

November 23, 2009

VIA FEDERAL EXPRESS

Colleen Michuda
Associate Regional Counsel
United States EPA
Atlanta Federal Center
61 Forsyth St.
Atlanta, GA 30303-8960

RE: General Notice Letter & Information Request for the Alternate Energy Resources Site

Dear Ms. Michuda:

Thank you for speaking to us regarding the Alternative Energy Resources Superfund Site and the request for information sent to Dayco Products, Inc. dated November 3, 2009. Please note that Dayco Products, Inc. is no longer an existing entity and has become Dayco Products, LLC ("Dayco").

During our conversation with you on November 20, 2009, you agreed that Dayco need only respond to the 104(e) information request by providing background information on its Chapter 11 bankruptcy proceedings unless and until such time as EPA decides to request additional information. Accordingly, this letter constitutes Dayco's response to the information request.

On April 30, 2009 Dayco along with other subsidiaries and affiliates of Mark IV Industries, Inc. ("Mark IV"), filed a voluntary petition for relief under chapter 11 of the bankruptcy code in the Bankruptcy Court of the Southern District of New York. A copy of Dayco's voluntary petition is attached as Exhibit 1 to this letter.

On July 2, 2009, the Bankruptcy Court entered an Order Establishing Deadline for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof (the "Bar Date Order"). The Bar Date Order required governmental units, such as EPA, to file any claims they have against the debtors by October 28, 2009. A copy of the Bar Date Order is attached as Exhibit 2 to this letter.

On October 28, 2009, the United States filed a proof of claim against the Mark IV for certain environmental matters. A copy of this claim is attached as Exhibit 3 to this letter. No claim was filed by the United States against Dayco.

The reorganization plans of Mark IV and Dayco were approved by the Bankruptcy Court on September 23, 2009. The Court's order approving the plans of reorganization provided, *inter alia*, for the discharge of all claims against the debtors arising before the confirmation date and enjoined holders of claims from pursuing the debtors for such claims.

As a result of these bankruptcy proceedings, any liability that Dayco or Mark IV may have at the Alternate Energy Resources site has been discharged, and the United States is barred from pursuing either Dayco or Mark IV for response costs or other liabilities associated with this site. Not only was no claim filed against Dayco, but the claim against Mark IV relates only to: (a) a Superfund site in Michigan; (ii) a site in New Mexico; (iii) obligations under existing orders; and (iv) obligations at debtor-owned sites. Because neither Dayco nor Mark IV was subject to an existing order related to the Alternate Energy Resources site prior to the confirmation date, and because neither Dayco nor Mark IV owns the site, liability for the Alternate Energy Resources site was not part of the claim filed by the United States. Since the bar date has passed, the United States cannot now assert a claim against Dayco or Mark IV related to the Alternate Energy Resources site.

Pursuant to our agreement with you, this letter constitutes Dayco's response to the 104(e) information request included in the November 3, 2009 General Notice letter. Should you have any further questions, please feel free to contact me at 202-371-7350.

Sincerely,

Kenneth Berlin

cc: Melissa Waters, US EPA
Susan Mumma, Mark IV

EXHIBIT 2

United States Bankruptcy Court
Southern District of New York

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Mark IV Industries, Inc.	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Indvidual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): 23-1733979	Last four digits of Soc. Sec. or Indvidual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all):
Street Address of Debtor (No. and Street, City, and State): 501 John James Audobon Parkway Amherst, NY ZIP CODE 14226	Street Address of Joint Debtor (No. and Street, City, and State): ZIP CODE
County of Residence or of the Principal Place of Business: Erie	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): ZIP CODE	Mailing Address of Joint Debtor (if different from street address): ZIP CODE
Location of Principal Assets of Business Debtor (if different from street address above): ZIP CODE	

Type of Debtor
(Form of Organization)
(Check **one** box.)

- ☐ Individual (includes Joint Debtors) *See Exhibit D on page 2 of this form.*
- ☑ Corporation (includes LLC and LLP)
- ☐ Partnership
- ☐ Other (If debtor is not one of the above entities, check this box and state type of entity below.)

Nature of Business
(Check **one** box.)

- ☐ Health Care Business
- ☐ Single Asset Real Estate as defined in 11 U.S.C. § 101(51B)
- ☐ Railroad
- ☐ Stockbroker
- ☐ Commodity Broker
- ☐ Clearing Bank
- ☑ Other

Tax-Exempt Entity
(Check box, if applicable.)

- ☐ Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).

Chapter of Bankruptcy Code Under Which the Petition is Filed (Check **one** box.)

- ☐ Chapter 7
- ☐ Chapter 9
- ☑ Chapter 11
- ☐ Chapter 12
- ☐ Chapter 13
- ☐ Chapter 15 Petition for Recognition of a Foreign Main Proceeding
- ☐ Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding

Nature of Debts
(Check one box.)

- ☐ Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."
- ☑ Debts are primarily business debts.

Filing Fee (Check one box.)

- ☑ Full Filing Fee attached.
- ☐ Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.
- ☐ Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.

Chapter 11 Debtors

Check one box:
- ☐ Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).
- ☑ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).

Check if:
- ☐ Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than $2,190,000.

Check all applicable boxes:
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).

Statistical/Administrative Information

- ☑ Debtor estimates that funds will be available for distribution to unsecured creditors.
- ☐ Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

THIS SPACE IS FOR COURT USE ONLY

Estimated Number of Creditors

☐ 1-49	☐ 50-99	☐ 100-199	☐ 200-999	☐ 1,000-5,000	☑ 5,001-10,000	☐ 10,001-25,000	☐ 25,001-50,000	☐ 50,001-100,000	☐ Over 100,000

Estimated Assets

☐ $0 to $50,000	☐ $50,001 to $100,000	☐ $100,001 to $500,000	☐ $500,001 to $1 million	☐ $1,000,001 to $10 million	☐ $10,000,001 to $50 million	☐ $50,000,001 to $100 million	☑ $100,000,001 to $500 million	☐ $500,000,001 to $1 billion	☐ More than $1 billion

Estimated Liabilities

☐ $0 to $50,000	☐ $50,001 to $100,000	☐ $100,001 to $500,000	☐ $500,001 to $1 million	☐ $1,000,001 to $10 million	☐ $10,000,001 to $50 million	☐ $50,000,001 to $100 million	☐ $100,000,001 to $500 million	☐ $500,000,001 to $1 billion	☑ More than $1 billion

Voluntary Petition *(This page must be completed and filed in every case.)*	Name of Debtor(s): Mark IV Industries, Inc.	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)		
Location Where Filed:	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet.)		
Name of Debtor: See Attached Schedule 1	Case Number:	Date Filed:
District: Southern District of New York	Relationship:	Judge:

Exhibit A

(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)

☐ Exhibit A is attached and made a part of this petition.

Exhibit B

(To be completed if debtor is an individual whose debts are primarily consumer debts.)

I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).

X _____
Signature of Attorney for Debtor(s) (Date)

Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

☐ Yes, and Exhibit C is attached and made a part of this petition.

☑ No.

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

☐ Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

☐ Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor - Venue
(Check any applicable box.)

☐ Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.

☑ There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

☐ Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property
(Check all applicable boxes.)

☐ Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

_____
(Name of landlord that obtained judgment)

_____
(Address of landlord)

☐ Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

☐ Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

☐ Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

Voluntary Petition
(This page must be completed and filed in every case.)

Name of Debtor(s): Mark IV Industries, Inc.

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.
[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.
[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

_____
Telephone Number (if not represented by attorney)

_____
Date

Signature of Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

☐ I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.

☐ Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
(Signature of Foreign Representative)

_____
(Printed Name of Foreign Representative)

_____
Date

Signature of Attorney*

X _____
Signature of Attorney for Debtor(s)

J. Eric Ivester
Printed Name of Attorney for Debtor(s)

Skadden, Arps, Slate, Meagher & Flom LLP
Firm Name

333 W. Wacker Drive, Suite 2100
Address Chicago, IL 60606

(312) 407-0700
Telephone Number

4/30/2009
Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

_____
Printed Name and title, if any, of Bankruptcy Petition Preparer

_____
Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

_____
Address

X _____

_____
Date

Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
Signature of Authorized Individual

Mark G. Barberio
Printed Name of Authorized Individual

Vice President & Chief Financial Officer
Title of Authorized Individual

4/30/2009
Date

SCHEDULE 1 – AFFILIATED DEBTORS

The following list identifies all of the affiliated entities, including the Debtor filing this petition (collectively, the "Debtors"), that have filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended, in the United States Bankruptcy Court for the Southern District of New York substantially contemporaneously with the filing of this petition. The Debtors have filed a motion requesting that their chapter 11 cases be jointly-administered pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedures.

1. Luminator Service Inc.
2. Mark IV Industries, Inc.
3. Aerospace Sub, Inc.
4. Armtek International Holding Company, Inc.
5. Automatic Signal/Eagle Signal Corp.
6. Dayco Products, LLC
7. F-P Displays, Inc.
8. F-P Technologies Holding Corp.
9. Former Fuel Systems, Inc.
10. Luminator Holding L.P.
11. Mark IV Holdings, LLC
12. Mark IV Invesco, LLC
13. Mark IV IVHS Holding Corp.
14. Mark IV Pay Agent, Inc.
15. Mark IV Transportation Technologies Holding Corp.
16. NRD, LLC
17. Seebreeze Wireless Holdings, L.P.
18. Woods Liquidating Corporation

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11
MARK IV INDUSTRIES, INC., et al.,	:	Case No. 09-_____ (____)
	:	(Joint Administration Pending)
Debtors.	:	

CONSOLIDATED LIST OF CREDITORS HOLDING 50 LARGEST UNSECURED CLAIMS

This list contains creditors holding the fifty (50) largest unsecured claims against the above-captioned debtors (the "Debtors") as of approximately April 27, 2009. This list has been prepared on a consolidated basis, based upon the books and records of the Debtors that have commenced chapter 11 cases in this Court. The information presented in the list shall not constitute an admission by, nor is it binding on, the Debtors.

The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 case. The list does not include persons who come within the definition of "insider" set forth in 11 U.S.C. § 101. In addition, this list does not include any secured creditors where the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the fifty (50) largest unsecured claims.

(1) NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	(2) NAME, TELEPHONE NUMBER AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE, OF EMPLOYEE, AGENT, DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM	(3) NATURE OF CLAIM (trade debt, bank loan, government contract, etc.)	(4) C U D S	(5) AMOUNT OF CLAIM (if secured also state value of security)
CARLISLE POWER TRANSMISSION PRODUCTS INC	ATTN: LEGAL DEPARTMENT 2601 WEST BATTLEFIELD ROAD SPRINGFIELD, MO 65807 417-881-2367	TRADE DEBT		$1,238,023.52
SHANGHAI SANSI TECHNOLOGY CO.L	ATTN ACCOUNTS PAYABLE 1280 SHUYING ROAD SHANGHAI 201100 CHINA 972-248-3676	TRADE DEBT		$1,196,438.64
A J ROSE MANUFACTURING COMPANY	ATTN: LEGAL DEPARTMENT 38000 CHESTER RD. AVON, OH 44011-1086 440-934-2806	TRADE DEBT		$899,455.22
P P D RUBTECH	ATTN: LEGAL DEPARTMENT 325 PRINCIPALE N. WATERVILLE, QC J0B 3H0 819-837-1095	TRADE DEBT		$835,175.73

(1) NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	(2) NAME, TELEPHONE NUMBER AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE, OF EMPLOYEE, AGENT, DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM	(3) NATURE OF CLAIM (trade debt, bank loan, government contract, etc.)	(4) C U D S	(5) AMOUNT OF CLAIM (if secured also state value of security)
KURT MANUFACTURING COMPANY	ATTN: LEGAL DEPARTMENT PO BOX 641361 5280 MAIN STREET NE MINNEAPOLIS, MN 55421 763-572-9878	TRADE DEBT		$796,248.29
REGAL RESEARCH & MFG. CO.	ATTN ACCOUNTS PAYABLE P.O. BOX 940529 1200 EAST PLANO PARKWAY PLANO, TX 75074 972-272-0220	TRADE DEBT		$701,254.30
C & H DIE CASTING INC	ATTN: LEGAL DEPARTMENT 222 LELY DRIVE TROY, TX 76579 254-938-7117	TRADE DEBT		$601,211.68
NORVELL ELECTRONICS INC	ATTN: LEGAL DEPARTMENT 2251 CHENNAULT DR. CARROLLTON, TX 75006 972-490-7245	TRADE DEBT		$495,217.37
ST CLAIR DIE CASTING CO	ATTN: LEGAL DEPARTMENT 225 SAINT CLAIR INDUSTRIAL PARK ST. CLAIR, MO 63077 636-629-0594	TRADE DEBT		$463,595.97
DONGIL RUBBER BELT AMERICA, INC.	ATTN: LEGAL DEPARTMENT 18000 STUDEBAKER RD. STE. 595 CERRITOS, CA 90703 562-860-4445	TRADE DEBT		$424,266.87
N T N BEARING CORP OF AMERICA	ATTN: LEGAL DEPARTMENT 1600 E. BISHOP COURT PO BOX 7604 MOUNT PROSPECT, IL 60056 847-699-9744	TRADE DEBT		$405,109.40
PARKER HANNIFIN CORPORATION	ATTN: LEGAL DEPARTMENT HOSE PRODUCTS DIVISION 30240 LAKELAND BLVD WICKLIFFE, OH 44092 440-943-3129	TRADE DEBT		$371,480.65
NEW FLYER INDUSTRIES	ATTN: PATRICK BOENDERS 711 KERNAGHAN WINNIPEG, MANITOBA R2C 3T4	TRADE DEBT		$333,001.55

(1) NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	(2) NAME, TELEPHONE NUMBER AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE, OF EMPLOYEE, AGENT, DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM	(3) NATURE OF CLAIM (trade debt, bank loan, government contract, etc.)	(4) C U D S	(5) AMOUNT OF CLAIM (if secured also state value of security)
CLARION SINTERED METALS INC.	ATTN: LEGAL DEPARTMENT P O BOX S 3472 MONTMORENCI ROAD RIDGWAY, PA 15853-0320	TRADE DEBT		$321,009.16
TEAM PRIDE EXTRUSIONS, INC.	ATTN: LEGAL DEPARTMENT 10498 FM 210 MEGARGEL, TX 76370 940-562-2034	TRADE DEBT		$302,189.40
WORKING CAPITAL SOLUTIONS INC.	ATTN: LEGAL DEPARTMENT 2400 E DEVON AVENUE SUITE 211 DES PLAINES, IL 60018 903-845-6155	TRADE DEBT		$297,362.06
AVON AUTOMOTIVE	ATTN: LEGAL DEPARTMENT 805 WEST THIRTEENTH STREET CADILLAC, MI 49601 231-775-7304	TRADE DEBT		$282,652.89
BBM, INC.	ATTN: LEGAL DEPARTMENT 2140 REDBUD BLVD. MCKINNEY, TX 75069 972-547-0003	TRADE DEBT		$275,287.17
DAIMLER BUSES NORTH AMERICA INC.	ATTN: LEGAL DEPARTMENT 6012-B HIGH POINT ROAD GREENSBORO, NC 27407	TRADE DEBT		$265,890.84
PREFERRED RUBBER COMPOUND	ATTN: LEGAL DEPARTMENT 1020 LAMBERT STREET BARBERTON, OH 44203	TRADE DEBT		$255,661.69
G M B NORTH AMERICA INC	ATTN: ACCOUNTS RECEIVABLE DEPT 200 HERROD BLVD. DAYTON, NJ 08810	TRADE DEBT		$236,987.86
MEHLER ENGINEERED PRODUCTS	ATTN: LEGAL DEPARTMENT 175 MEHLER LANE MARTINSVILLE, VA 24112 276-638-4704	TRADE DEBT		$220,605.49
LEEMAH ELECTRONICS	ATTN: LEGAL DEPARTMENT 1088 SANSOME STREET SAN FRANCISCO, CA 94111 415-433-2560	TRADE DEBT		$210,882.70

(1) NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	(2) NAME, TELEPHONE NUMBER AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE, OF EMPLOYEE, AGENT, DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM	(3) NATURE OF CLAIM (trade debt, bank loan, government contract, etc.)	(4) C U D S	(5) AMOUNT OF CLAIM (if secured also state value of security)
SPECTRUM PLASTICS GROUP	ATTN: LEGAL DEPARTMENT 7309 WEST 27TH STREET SUITE 2100 MINNEAPOLIS, MN 55426 952-929-8404	TRADE DEBT		$208,949.87
JASON INDUSTRIAL, INC.	ATTN: LEGAL DEPARTMENT 340 KAPLAN DRIVE FAIRFIELD, NJ 07004 973-227-1651	TRADE DEBT		$198,093.49
PRECISION TECHNOLOGY INC.	ATTN: LEGAL DEPARTMENT 3601 E PLANO PKWY SUITE 200 PLANO, TX 75074 214-343-8216	TRADE DEBT		$187,314.67
ELLIS PACKAGING LIMITED	ATTN: LEGAL DEPARTMENT 1830 SANDSTONE MANOR PICKERING, ON L1W 3Y1 905-831-7571	TRADE DEBT		$183,927.82
WARREN SCREW PRODUCTS	ATTN: LEGAL DEPARTMENT 23600 SCHOENHERR ROAD WARREN, MI 48089 586-447-2756	TRADE DEBT		$157,911.33
LIBERTY MUTUAL	ATTN: LEGAL DEPARTMENT 175 BERKELEY STREET BOSTON, MA 02116	INSURANCE CLAIM		$154,339.65
GAVCO PLASTICS, INC.	ATTN: LEGAL DEPARTMENT PO BOX 805 2840 S. 219TH E. AVE. BROKEN ARROW, OK 74013 918-455-3695	TRADE DEBT		$152,076.34
SCHAEFFLER GROUP USA, INC.	ATTN: LEGAL DEPARTMENT 308 SPRINGHILL FARM ROAD FORT MILL, SC 29715 803-548-8599	TRADE DEBT		$142,536.67
GOLD KEY PROCESSING LTD	ATTN: LEGAL DEPARTMENT 14910 MADISON RD MIDDLEFIELD, OH 44062 440-632-0929	TRADE DEBT		$140,627.94
INTERWIRE PRODUCTS - MICHIGAN INC.	ATTN: LEGAL DEPARTMENT 355 MAIN ST ARMONK, NY 10504 914-273-6848	TRADE DEBT		$140,107.81

(1) NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	(2) NAME, TELEPHONE NUMBER AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE, OF EMPLOYEE, AGENT, DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM	(3) NATURE OF CLAIM (trade debt, bank loan, government contract, etc.)	(4) C U D S	(5) AMOUNT OF CLAIM (if secured also state value of security)
VERITAS TECHNOLOGIES	ATTN: LEGAL DEPARTMENT 1920 HUTTON CT. # 300 FARMERS BRANCH, TX 75234 972-381-8318	TRADE DEBT		$139,360.80
UNIQUE MOLDED PRODUCTS	ATTN: LEGAL DEPARTMENT 615 ELCA LANE, SUITE B BROWNSVILLE, TX 78521 956-541-2985	TRADE DEBT		$135,787.49
LGS	ATTN: LEGAL DEPARTMENT 8000 TOWERS CRESCENT DR SUITE 400 VIENNA, VA 22182	TRADE DEBT		$134,488.16
H B D INDUSTRIES, INC.	ATTN: LEGAL DEPARTMENT 1301 W. SANDUSKY AVENUE BELLEFONTAINE, OH 43311	TRADE DEBT		$125,839.85
VICTORY PACKAGING	ATTN: LEGAL DEPARTMENT 3469B BLACK & DECKER RD HOPE MILLS, NC 28348-9442 866-570-9082	TRADE DEBT		$124,981.55
M W GILCO	ATTN: LEGAL DEPARTMENT 16000 COMMON RD ROSEVILLE, MI 48066	TRADE DEBT		$118,077.41
PINNER WIRE & CABLE, INC.	ATTN: LEGAL DEPARTMENT 932 N. SHILOH DR GARLAND, TX 75042 972-494-3336	TRADE DEBT		$111,700.74
CUSTOM EXTRUSION, INC.	ATTN: LEGAL DEPARTMENT 34 HOME ROAD SHEFFIELD, MA 01257 413-229-3098	TRADE DEBT		$107,969.47
GRIFFITH RUBBER MILLS	ATTN: LEGAL DEPARTMENT 400 N TAYLOR RD GARRETT, IN 46738 260-357-3130	TRADE DEBT		$104,910.72
LLOYD ROOFING CO. INC.	ATTN: LEGAL DEPARTMENT 2415 MONTAGUE AVENUE GREENWOOD, SC 29649	TRADE DEBT		$99,000.00
MULTI-CRAFT CONTRACTORS	ATTN: LEGAL DEPARTMENT P O BOX 1760 2300 NORTH LOWELL ROAD SPRINGDALE, AR 72765 479-751-4399	TRADE DEBT		$97,745.00

(1) NAME OF CREDITOR AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE	(2) NAME, TELEPHONE NUMBER AND COMPLETE MAILING ADDRESS INCLUDING ZIP CODE, OF EMPLOYEE, AGENT, DEPARTMENT OF CREDITOR FAMILIAR WITH CLAIM	(3) NATURE OF CLAIM (trade debt, bank loan, government contract, etc.)	(4) C U D S	(5) AMOUNT OF CLAIM (if secured also state value of security)
AMERICAN PRECISION DIE CASTING LLC	ATTN: LEGAL DEPARTMENT P O BOX 723 100 AMERICAN WAY CUBA, MO 65453-0723 573-885-0225	TRADE DEBT		$91,791.53
TRIANGLE MACHINE PRODUCTS	ATTN: LEGAL DEPARTMENT 6055 HILLCREST DR CLEVELAND, OH 44125-4619 216-524-1052	TRADE DEBT		$86,769.55
N S K CORPORATION	ATTN: LEGAL DEPARTMENT 4200 GOSS ROAD ANN ARBOR, MI 48105 731-913-7426	TRADE DEBT		$86,400.00
RUTA AUTO SUPPLIES, INC.	ATTN: LEGAL DEPARTMENT 3009 35TH AVENUE LONG ISLAND, NY 11106	TRADE DEBT		$81,600.00
INDUSTRIAL MECHANICAL, INC.	ATTN: LEGAL DEPARTMENT P O BOX 539 1241 GREENSBORO HWY WATKINSVILLE, GA 30677 706-769-4423	TRADE DEBT		$75,176.00
NATIONAL TECHNICAL SYSTEMS	ATTN: LEGAL DEPARTMENT 1701 E. PLANO PARKWAY #150 PLANO, TX 75074 972-509-0073	TRADE DEBT		$75,050.00

DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, Mark G. Barberio, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Dated: April 30, 2009

Mark G. Barberio
Vice President & Chief Financial Officer

SECRETARY'S CERTIFICATE

The undersigned, Edward R. Steele, Secretary of Mark IV Industries, Inc. (the "Company"), a Delaware corporation, hereby certifies on behalf of the Company, as the Secretary of the Company, and not in any individual capacity, as follows:

1. I am the duly qualified and elected Secretary of the Company and, as such, am familiar with the facts herein certified, and I am duly authorized to certify same on behalf of the Company.

2. Each of the following persons is a duly elected, qualified and acting Director of the Company: Doug Werking, David Mezzanotte, James Orchard, Michael Diament and William E. Redmond, Jr.

3. Attached hereto is a true and complete copy of the resolutions of the Board of Directors of the Company, duly adopted by unanimous written consent of the Directors.

4. Such resolutions have not been amended, altered, annulled, rescinded or revoked in any manner and are in full force and effect as of the date hereof.

IN WITNESS WHEREOF, the undersigned has executed this certificate as of the 30th day of April, 2009.

Edward R Steele

Edward R. Steele

MARK IV INDUSTRIES, INC.
UNANIMOUS WRITTEN CONSENT
OF THE BOARD OF DIRECTORS

Dated as of April 28, 2009

The undersigned, being all the members of the Board of Directors (the "Board of Directors") of Mark IV Industries, Inc., a Delaware corporation (the "Corporation"), pursuant to Section 141(f) of the Delaware General Corporation Law and the Amended and Restated By-Laws of the Corporation, do hereby adopt, by this written consent, the following resolutions with the same force and effect as if they had been adopted at a duly convened meeting of the Board of Directors and direct that this written consent be filed with the minutes of the proceedings of the Board of Directors:

WHEREAS, the Board of Directors has been presented with a proposed petition to be filed by the Corporation in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") seeking relief under the provisions of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"), in which the authority to operate as a debtor-in-possession will be sought;

WHEREAS, the Corporation will benefit by obtaining debtor-in-possession financing pursuant to the proposed Credit and Guarantee Agreement to be entered into on or about April 30, 2009, by and among the Corporation, Dayco Products, LLC, Dayco Europe S.r.l., Mark IV Industries Corp, the subsidiaries of the Corporation party thereto, the several banks and other financial institutions or entities party thereto as lenders and JPMorgan Chase Bank, N.A., as administrative agent (the "DIP Financing"), and the use of cash collateral;

WHEREAS, as a condition precedent to the extensions of credit by the lenders under such DIP Financing (the "DIP Lenders"), the DIP Lenders may require that the Corporation guaranty the payment when due of the obligations of certain parent, affiliate or subsidiary entities of the Corporation under the DIP Financing, and that the Corporation secure such guaranties and any other obligations under the DIP Financing with a pledge of all or substantially all of the personal and real property of the Corporation;

WHEREAS, the Board of Directors has determined that it is in the best interests of the Corporation and its stakeholders that the Corporation file a petition seeking relief under the provisions of chapter 11 of the Bankruptcy Code, in which the authority to operate as a debtor-in-possession would be sought, obtain DIP Financing and the use of cash

collateral and issue any guaranties and pledge all or substantially all of the assets of the Corporation in connection with such DIP Financing.

NOW THEREFORE, BE IT RESOLVED, that the Corporation file a petition seeking relief under the provisions of chapter 11 of the Bankruptcy Code, in which the authority to operate as a debtor-in-possession will be sought, and the filing of such petition is authorized hereby; and it is further

RESOLVED, that each of the officers of the Corporation, including without limitation, the president, chief financial officer, and any vice president, secretary, treasurer, assistant secretary and assistant treasurer of the Corporation be appointed by the Board of Directors as an authorized signatory (each, individually, an "Authorized Officer," and, collectively, the "Authorized Officers") of the Corporation in connection with the chapter 11 case authorized herein; and it is further

RESOLVED, that the Authorized Officers of the Corporation be, and each of them, with full authority to act without the others, hereby is, authorized, empowered and directed, in the name and on behalf of the Corporation, to execute and verify a petition in the name of the Corporation under chapter 11 of the Bankruptcy Code and to cause the same to be filed in the Bankruptcy Court in such form and at such time as the Authorized Officer executing said petition on behalf of the Corporation shall determine; and it is further

RESOLVED, that the Authorized Officers of the Corporation be, and each of them, with full authority to act without the others, hereby is, authorized, empowered and directed in the name and on behalf of the Corporation, to execute and file or cause to be executed and filed (or to direct others to do so on their behalf as provided herein) all necessary documents, including, without limitation, all petitions, affidavits, schedules, motions, lists, applications, pleadings and other papers, and in that connection to employ and retain all assistance by legal counsel, accountants or other professionals and to take any and all other action which they or any one of them deem necessary, proper or desirable in connection with the chapter 11 case contemplated hereby, with a view to the successful prosecution of such case; and it is further

RESOLVED, that all acts lawfully done or actions lawfully taken by any Authorized Officers of the Corporation to seek relief under chapter 11 of the Bankruptcy Code or in connection with the chapter 11 case, or any matter related thereto, be, and hereby are, adopted, ratified, confirmed and approved in all respects as the acts and deeds of the Corporation; and it is further

RESOLVED, that the terms and provisions of the documents relating to the DIP Financing (the "DIP Financing Documents"), including but not limited to any credit agreement, pledge agreement, security agreement, guaranty agreement, promissory note, letter of credit application, mortgage or other security instrument, each with such deletions or changes therein or additions thereto (substantial or otherwise) as the Authorized Officer executing the same may approve, are hereby adopted and approved in all respects; and that the Corporation hereby is authorized to enter into the DIP Financing Documents and perform its obligations under the DIP Financing Documents and to execute, authorize, deliver, verify, and/or file, or cause to be executed, authorized, delivered, verified and/or filed all necessary documents required to consummate the transactions contemplated thereby, and the Corporation is hereby authorized to borrow and to request letters of credit under the DIP Financing Documents, to issue any guaranties of the payment when due of the obligations of any parent, affiliate or subsidiary entities of the Corporation under the DIP Financing Documents or related to the use of cash collateral, and to pledge, mortgage or grant a lien or a security interest in all or substantially all of the assets of the Corporation as security for such borrowing or such guaranty obligations; and it is further

RESOLVED, that the Authorized Officers of the Corporation be, and each of them, with full authority to act without the others, hereby is, authorized, empowered and directed, in the name and on behalf of the Corporation, to take any and all such actions, and to execute and deliver or cause to be executed and delivered under seal of the Corporation or otherwise, the DIP Financing Documents any and all such other documents, agreements, certificates, writings and instruments to be delivered in connection with the DIP Financing Documents (including, without limitation, any amendments, supplements or modifications to the DIP Financing Documents and such other documents, agreements, certificates, writings and instruments to be delivered in connection therewith), and to grant the security interests in or liens on any real or personal property of the Corporation now owned or hereafter acquired as contemplated by the DIP Financing Documents, with full authority to indorse, assign or guarantee any of the foregoing in the name of the Corporation, in each case, as any such officer may deem necessary or advisable to carry out the intent and purposes of the immediately foregoing resolution, his or her execution and delivery thereof to be conclusive evidence that he or she deems it necessary or advisable, his or her execution and delivery thereof to be conclusive evidence of his or her authority to so act and of his or her approval thereof; and it is further

RESOLVED, that the Authorized Officers of the Corporation be, and each of them, with full authority to act without the

others, hereby is, authorized, empowered and directed, in the name and on behalf of the Corporation, to take any and all such actions, and to execute and deliver or cause to be executed and delivered under seal of the Corporation or otherwise, such agreements, instruments and any and all other documents and amendments necessary or appropriate to facilitate the transactions contemplated by the foregoing resolutions, containing such provisions, terms, conditions, covenants, warranties and representations as may be deemed necessary or appropriate by the Authorized Officer or Authorized Officers so acting; and it is further

RESOLVED, that Houlihan Lokey Howard & Zukin, Inc. be, and hereby are, employed as financial advisors and investment bankers for the Corporation in the chapter 11 case; and it is further

RESOLVED, that the law firm of Skadden, Arps, Slate, Meagher & Flom LLP and its affiliates be, and hereby are, employed under general retainer as attorneys for the Corporation in the chapter 11 case; and it is further

RESOLVED, that Zolfo Cooper be, and hereby are, employed as restructuring advisors for the Corporation in the chapter 11 case; and it is further

RESOLVED, that the Authorized Officers of the Corporation be, and each of them, with full authority to act without the others, hereby is, authorized, empowered and directed, in the name and on behalf of the Corporation, to take or cause to be taken any and all such further action and to execute and deliver or cause to be executed or delivered all such further agreements, documents, certificates and undertakings, and to incur and pay or cause to be paid all such fees and expenses as in their judgment shall be necessary, appropriate or advisable to effectuate the purpose and intent of any and all of the foregoing resolutions; and it is further

RESOLVED, that all actions heretofore taken consistent with the purpose and intent of the foregoing resolutions are hereby ratified, confirmed and approved in all respects as the acts and deeds of the Corporation; and it is further

RESOLVED, that this consent may be signed in any number of counterparts, each of which shall be an original and all of which, taken together, shall constitute one and the same instrument and that once signed, this consent shall be filed with the corporate records of the Corporation.

When signed by all members of the Corporation's Board of Directors, this unanimous written consent shall be effective as of the date first written above.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the undersigned have executed this unanimous written consent of the Board of Directors as of the date first written above.

By: _____
Doug Werking

By: _____
David Mezzanotte

By: _____
James Orchard

By: _____
Michael Diament

By: _____
William E. Redmond, Jr.

IN WITNESS WHEREOF, the undersigned have executed this unanimous written consent of the Board of Directors as of the date first written above.

By: _____
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IN WITNESS WHEREOF, the undersigned have executed this unanimous written consent of the Board of Directors as of the date first written above.

By: _____
Doug Werking

By: _____
David Mezzanotte

By: _____
James Orchard

By: _____
Michael Diament

By: _____
William E. Redmond, Jr.

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Jay M. Goffman

- and -

333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
J. Eric Ivester
Matthew M. Murphy

Proposed Counsel for Debtors and
Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11
MARK IV INDUSTRIES, INC., et al.,	:	Case No. 09-_____ (____)
	:	(Joint Administration Pending)
Debtors.	:	

CORPORATE OWNERSHIP STATEMENT

In accordance with rule 1007(a)(1) of the Federal Rules of Bankruptcy Procedure (the "Federal Bankruptcy Rules") and Local Bankruptcy Rule 1007-3, Mark IV Industries, Inc. (the "Company") hereby states that the following entities directly or indirectly own 10% or more of any class of the Company's equity interests:

- Mark IV Global Holding Corp.
- Sun Mark IV Global LLC
- Sun Capital Partners V, LP

- Sun Capital Partners IV, LP

The Company does not own (directly or indirectly) 10% or more of any class of a corporation's publicly traded equity interests. The Company does not own an interest in any general partnerships. The Company does not own an interest in any joint venture. The Company hereby states that it owns an interest in the following limited liability partnerships:

- Seebreeze Wireless Holdings, L.P.
  One Towne Center
  501 John James Audubon Parkway
  Amherst, NY 14226

- Luminator Holding L.P.
  900 Klein Road
  Plano, TX 75074

I, the undersigned authorized officer of the Company named as the debtor in this chapter 11 case, declare under penalty of perjury that I have reviewed the foregoing and that it is true and correct to the best of my knowledge, information and belief, with reliance on appropriate corporate officers.

Dated: New York, New York
April 30, 2009

/s/

Mark G. Barberio
Vice President & Chief Financial Officer

EXHIBIT 3

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11
MARK IV INDUSTRIES, INC., et al.,	:	Case No. 09-12795 (SMB)
Debtors.	:	(Jointly Administered)

ORDER ESTABLISHING DEADLINE FOR FILING PROOFS OF CLAIM AND APPROVING THE FORM AND MANNER OF NOTICE THEREOF

Upon the motion (the "Motion") of the above-captioned debtors and debtors-in-possession (collectively, the "Debtors")[1] pursuant to sections 105(a), 501, 502 and 1111(a) of title 11 of the United States Code (the "Bankruptcy Code"), rules 3002(c)(1), 3003(c)(3) and 5005(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), rule 3003-1 of the Local Bankruptcy Rules for the Southern District of New York, and the *General Order Regarding Procedural Guidelines for Filing Requests for Bar Orders* of the United States Bankruptcy Court for the Southern District of New York, dated March 27, 2008, for entry of an order fixing deadlines and establishing procedures for filing proofs of claim and approving the form and manner of service thereof; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. § 1334; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue

[1] The Debtors (along with the last four digits of each of their federal taxpayer identification numbers) are: Aerospace Sub, Inc. (7835); Armtek International Holding Company, Inc. (3145); Automatic Signal/Eagle Signal Corp. (0078); Dayco Products, LLC (8206); F-P Displays, Inc. (3765); F-P Technologies Holding Corp. (5274); Former Fuel Systems, Inc. (6178); Luminator Holding L.P. (8463); Luminator Service Inc. (3077); Mark IV Holdings, LLC (9139); Mark IV Industries, Inc. (3979); Mark IV Invesco, LLC (0896); Mark IV IVHS Holding Corp. (1674); Mark IV Pay Agent, Inc. (6834); Mark IV Transportation Technologies Holding Corp. (1626); NRD, LLC (8658); Seebreeze Wireless Holdings, L.P. (4388); and Woods Liquidating Corp. (3977).

being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided; and it appearing that no further notice need be provided; and the relief requested being in the best interest of the Debtors and their estates and creditors; and the Court having reviewed the Motion and having heard the statements in support of the relief requested therein at the hearing before the Court (the "Hearing"); and the Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor; it is hereby

ORDERED, that, except as otherwise provided herein, all persons and entities (including, without limitation, individuals, partnerships, corporations, joint ventures and trusts) that assert a claim, as defined in section 101(5) of the Bankruptcy Code, against any of the Debtors which arose on or prior to the filing of the Debtors' chapter 11 petitions on April 30, 2009 (the "Petition Date"), shall file an original, written proof of such claim which substantially conforms to Exhibit A attached hereto (the "Proof of Claim Form"), which form is hereby approved, or Official Bankruptcy Form No. 10, so that it is received on or before August 21, 2009 at 5:00 p.m. (prevailing Eastern time) (the "Bar Date"); and it is further

ORDERED, that the following procedures for the filing of proofs of claim shall apply:

(a) proofs of claim must conform substantially to the Proof of Claim Form or Official Bankruptcy Form No. 10;

(b) proofs of claim must be delivered by (i) mailing such original proof of claim to: Mark IV Industries, Inc. et al. Claims Processing Center, c/o Epiq Bankruptcy Solutions LLC, FDR Station, P.O. Box 5076, New York, New York 10150-5076, (ii) messenger or overnight courier to: Mark IV Industries, Inc. et al. Claims Processing Center, c/o Epiq Bankruptcy Solutions LLC, 757 Third Avenue, 3rd Floor, New York, New York 10017, or (iii) mailing such original proof of claim, or by messenger or overnight courier, to: United States Bankruptcy Court, Southern District of New York, One Bowling Green, New York, New York 10004-1408, Attn: Mark IV Industries, Inc. (Case No. 09-12795 (SMB)) (the

locations set forth in (i), (ii) and (iii) of this paragraph, collectively, the "Mark IV Industries, Inc. et al. Claims Processing Center");

(c) proofs of claim will be deemed timely filed only if actually received by the Mark IV Industries, Inc. et al. Claims Processing Center on or before the Bar Date;

(d) proofs of claim must (i) be written in the English language; (ii) include a claim amount denominated in United States dollars (provided, however, that the Debtors reserve the right to convert a claim denominated in non-U.S. currency into U.S. currency using the applicable exchange rate as of the Petition Date, unless the Debtors deem another date more appropriate); (iii) conform substantially with the Proof of Claim Form or Official Bankruptcy Form No. 10; (iv) specify by name and case number the Debtor against which the claim is filed (and if a creditor asserts a claim against more than one Debtor or has claims against more than one Debtor, a separate proof of claim must be filed with respect to each Debtor); (v) include supporting documentation (if voluminous, the creditor must attach a summary) or an explanation as to why such documentation is not available; and (vi) be signed by the individual to whom service of any papers relating to such claim shall be directed; and

(e) the Mark IV Industries, Inc. et al. Claims Processing Center shall not accept proofs of claim sent by facsimile, telecopy or electronic mail; and it is further

ORDERED, that, notwithstanding anything to the contrary herein, the following persons or entities are not required to file a proof of claim on or prior to the Bar Date:

(a) any person or entity whose claim has already been paid in full by the Debtors;

(b) any person or entity that has already properly filed with the Mark IV Industries, Inc. et al. Claims Processing Center a proof of claim against all Debtors against which such person or entity has a claim utilizing a proof of claim form which substantially conforms to the Proof of Claim Form or Official Form No.10;

(c) any person or entity (i) whose claim is listed on the Schedules of Assets and Liabilities and Statements of Financial Affairs (collectively, as may be amended or supplemented, the "Schedules") filed by the Debtors; (ii) whose claim is not described as "disputed," "contingent," or "unliquidated" on the Schedules, (iii) who does not dispute the amount, nature or priority of the claim for such person or entity as set forth in the Schedules and (iv) who does not dispute that the Scheduled claim is an obligation of the specific Debtor against which the claim is listed in the Schedules;

(d) any person or entity that holds a claim that has been allowed by an order of this Court entered on or before the Bar Date;

(e) any holder of a claim for which a specific deadline to file a proof of claim has previously been fixed by this Court;

(f) any Debtor holding a claim against another Debtor or any of the non-debtor affiliates of the Debtors holding a claim against any of the Debtors;

(g) any person or entity that holds a claim allowable under sections 503, 507(a), 330(a), 331 or 364 of the Bankruptcy Code as an administrative expense (other than any claim allowable under section 503(b)(9) of the Bankruptcy Code);

(h) any current director, officer or employee of the Debtors, only to the extent that such person's claim against the Debtors is for indemnification, contribution, subrogation or reimbursement; and

(i) any current employee of the Debtors, or any labor union authorized by law to represent any current employee, in each case solely with respect to any claim based on the payment of wages, salaries and vacation pay arising in the ordinary course of business and previously authorized to be paid by order of the Court, including the first day wage order approved by the Court on May 27, 2009 (see Docket No. 176); provided, however, that if the Debtors provide written notice to any current employee stating that the Debtors do not intend to exercise their authority to pay such claim, such employee shall have until the later of either (i) the Bar Date; or (ii) thirty (30) calendar days from the date of service of such written notice (provided that the notice shall inform the affected creditor of the time period for filing a proof of claim), to file a proof of such claim; and it is further

ORDERED, that, notwithstanding any other provision hereof, the last date and time by which "governmental units" (as defined in section 101(27) of the Bankruptcy Code) may file proofs of claim under section 502(b)(9) of the Bankruptcy Code against the Debtors is October 28, 2009 at 5:00 p.m. (prevailing Eastern Time); and it is further

ORDERED, that, notwithstanding any other provision hereof, if the Debtors amend or supplement the Schedules subsequent to the passing of the Bar Date in a manner that (a) reduces the liquidated amount of a scheduled claim; (b) reclassifies a scheduled, undisputed, liquidated, non-contingent claim as disputed, unliquidated, or contingent; (c) reduces the priority of a scheduled claim; or (d) changes the Debtor against whom a claim was scheduled, and the affected claimant does not agree with such amendment, then the affected claimant who has not already filed a proof of claim in advance of the Bar Date with respect to such scheduled claim must file a proof of claim on the later of either (i) the first business day that is at least thirty (30)

calendar days after the mailing of the notice of such amendment in accordance with Bankruptcy Rule 1009(provided that such notice shall inform the affected creditor of the time period for filing a proof of claim), or (ii) such other time as may be established by order of the Court in connection with a motion to amend the Schedules, but in each instance, only to the extent such proof of claim does not exceed the amount scheduled for such claim before the amendment; and it is further

ORDERED, that, notwithstanding any other provision hereof, in accordance with the *Final Order Under 11 U.S.C. 105, 361, 362, 363(C), 364(C)(1), 364(C)(2), 364(C)(3), 364(D)(1) and 364(E) and Bankruptcy Rules 2002, 4001 and 9014 (I) Authorizing the Debtors to Obtain Postpetition Financing, (II) Authorizing the Debtors to Use Cash Collateral, and (III) Granting Adequate Protection to Prepetition Secured Lenders* [Docket No. 177] signed on 5/27/2009 (the "DIP Order")[2] (i) the First Lien Agent on behalf of itself and the First Lien Lenders, and (ii) the Second Lien Agent on behalf of itself and the Second Lien Lenders, are each authorized to file master proofs of claim with respect to the claims of the First Lien Agent and First Lien Lenders against the Debtors under the First Lien Documents or the claims of the Second Lien Agent and the Second Lien Lenders under Second Lien Documents, as the case may be; and if such master proof of claim is filed, then as set forth in the DIP Order, each First Lien Lender or Second Lien Lender shall be deemed to have filed a separate proof of claim with respect to its claims arising in connection with the First Lien Documents or Second Lien Documents, as the case may be, and shall not be required to file a proof of claim hereunder with respect to such claims; and it is further

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[2] Capitalized terms used in this paragraph shall have the meaning ascribed to such terms in the DIP Order.

ORDERED, that, notwithstanding any other provision hereof, holders of equity security interests in the Debtors need not file proofs of interest with respect to the ownership of such equity interests, provided, however, that if any such holder asserts a claim against the Debtors (including a claim relating to an equity interest or the purchase or sale of such equity interest), a proof of such claim must be filed on or prior to the Bar Date pursuant to the procedures set forth in this Order; and it is further

ORDERED, that, notwithstanding any other provision hereof, any person or entity that holds a claim that arises from the rejection of an executory contract or unexpired lease must file a proof of claim based on such rejection on or before the later of either (a) the Bar Date, (b) the first business day that is at least thirty (30) calendar days after entry of the order authorizing the rejection of the respective executory contract or unexpired lease, or (c) such date as this Court may fix in the applicable order authorizing such rejection, provided that the affected claimant receives notice of such date; and it is further

ORDERED, that, notwithstanding any other provision hereof, any person or entity that holds a claim that arises under section 503(b)(9) of the Bankruptcy Code must file a proof of such claim on or before the Bar Date to the extent that such claim has not been paid; and it is further

ORDERED, that with regard to those holders of claims listed on the Schedules, the Debtors shall mail one or more Proof of Claim Form(s) (as appropriate) substantially similar to the Proof of Claim Form, indicating on each Proof of Claim Form how the Debtors have scheduled such creditor's claim in the Schedules (including the identity of the Debtor, the amount of the claim and whether the claim has been scheduled as contingent, unliquidated or disputed); and it is further

ORDERED, that any person or entity who desires to rely on the Schedules will have the responsibility for determining that their claim is accurately listed in the Schedules; and it is further

ORDERED, that notice of the entry of this Order and of the Bar Date in a form substantially similar to the notice attached hereto as Exhibit B (the "Bar Date Notice"), which Bar Date Notice is hereby approved in all respects, shall be deemed good, adequate and sufficient notice if it is served by first-class mail at least thirty-five (35) days prior to the Bar Date upon:

(a) the Office of the United State Trustee;

(b) Otterbourg, Steindler, Houston & Rosen, P.C., 230 Park Avenue, New York, New York 10169 (Attn: Scott L. Hazan, Esq. and Jennette A. Barrow-Bosshart, Esq.), counsel for the official committee of unsecured creditors appointed in these cases;

(c) Simpson Thacher & Bartlett LLP, 425 Lexington Ave., New York, New York 10017 (Attn: Steven M. Fuhrman, Esq.), counsel to the administrative agent for the Debtors' prepetition first lien secured lenders and the Debtors' postpetition lenders;

(d) counsel to the Debtors' second lien secured lenders;

(e) all persons or entities that have requested notice of the proceedings in the Debtors' chapter 11 cases;

(f) all persons or entities that have filed a proof of claim;

(g) all creditors and other known holders of claims as of the date of entry of this Order, including all persons or entities listed on the Schedules at the addresses stated therein;

(h) the Debtors' current employees, and the Debtors' former employees to the extent that contact information for former employees is available in the Debtors' records;

(i) all parties to executory contracts and unexpired leases of the Debtors;

(j) all parties to litigation with the Debtors;

(k) the United States Attorney for the Southern District of New York and relevant state attorneys general;

(l) the United States Department of Justice;

(m) the District Director of Internal Revenue for the Southern District of New York and, if required by Bankruptcy Rule 2002(j), the Securities and Exchange Commission and any other required governmental units; and

(n) such additional persons and entities as deemed appropriate by the Debtors; and it is further

ORDERED, that pursuant to Bankruptcy Rule 3003(c)(2), any holder of a claim against one or more of the Debtors who is required, but fails, to timely file a proof of such claim in appropriate form in accordance with the terms of this Order shall be forever barred, estopped and enjoined from asserting such claim against any of the Debtors (or filing a proof of claim with respect thereto), and the Debtors, their chapter 11 estates, their successors and their respective property shall be forever discharged from any and all indebtedness or liability with respect to such claim, and such holder shall not be permitted to vote to accept or reject any plan of reorganization filed in these chapter 11 cases, or participate in any distribution in the Debtors' chapter 11 cases on account of such claim or to receive further notices regarding such claim; and it is further

ORDERED, that any holder of a claim against the Debtors that is guaranteed by a non-debtor affiliate or a claim against a non-debtor affiliate that is guaranteed by the Debtors who fails to timely file a proof of claim in the Debtors' chapter 11 cases may be enjoined from seeking recovery from such affiliate and such claim may be discharged if the Debtors seek and successfully obtain such relief after the Bar Date; and it is further

ORDERED, that pursuant to Bankruptcy Rule 2002(f), the Debtors shall publish a notice of the Bar Date in substantially the form of the Bar Date Notice in (a) The Wall Street Journal (National Edition), (b) The Financial Times (Worldwide Edition), (c) the Chicago Tribune, (d) The Niles Journal and Topics, and (e) the Asheville Citizen-Times (Asheville, North

Carolina), once, on or before July 8, 2009, which publication shall be deemed good, adequate and sufficient publication notice of the Bar Date; and it is further

ORDERED, that the Debtors and their claims and noticing agent, Epiq Bankruptcy Solutions, LLC, are authorized and empowered to take such steps and perform such acts as may be necessary to implement and effectuate the terms of this Order; and it is further

ORDERED, that entry of this Order is without prejudice to the right of the Debtors to seek a further order of this Court fixing a date by which holders of claims not subject to the Bar Date established herein must file such proofs of claim or be barred from doing so; and it is further

ORDERED, that nothing in this Order shall prejudice the right of any party-in-interest to object to any proof of claim, whether filed or scheduled, on any grounds, or to dispute or assert offsets or defenses to any claims reflected on the Schedules or any amendments thereto, as to amount, liability, classification or otherwise or to subsequently designate any claim as disputed, contingent, unliquidated or undetermined; and it is further

ORDERED, that this Court shall retain jurisdiction to hear and determine all matters arising from or relating to the implementation of this Order.

Dated: New York, New York
July 2, 2009

/s/ STUART M. BERNSTEIN
UNITED STATES BANKRUPTCY JUDGE

Exhibit A

UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK
Mark IV Industries, Inc. et al., Claims Processing Center
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, P.O. Box 5014
New York, NY 10150-5014

PROOF OF CLAIM

In re: Mark IV Industries, Inc., et al. Debtors.	Chapter 11 Case No. 09-12795 (SMB)
Name of Debtor Against Which Claim is Held	Case No. of Debtor

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

THIS SPACE IS FOR COURT USE ONLY

Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)

Telephone number: Email Address:

☐ Check this box to indicate that this claim amends a previously filed claim.

Court Claim Number:_____ (*If known*)

Filed on: _____

Name and address where payment should be sent (if different from above)

Telephone number: Email Address:

☐ Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

☐ Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: $ _____

- If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4.
- If all or part of your claim is entitled to priority, complete Item 5.
- If all or part of your claim qualifies as an administrative expense under 11 U.S.C. §503(b)(9), complete Item 6.

☐ Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges.

2. Basis for Claim: _____
(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: _____
3a. Debtor may have scheduled account as: _____
(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)

- Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: ☐ Real Estate ☐ Motor Vehicle ☐ Other

Describe: _____

Value of Property: $_____ Annual Interest Rate _____%

Amount of arrearage and other charges as of time case filed included in secured claim, if any:

$_____ Basis for perfection: _____

Amount of Secured Claim: $_____ **Amount Unsecured: $**_____

5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

Specify the priority of the claim:

☐ Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

☐ Wages, salaries or commissions (up to $10,950) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier – 11 U.S.C. § 507(a)(4).

☐ Contributions to an employee benefit plan – 11 U.S.C. § 507(a)(5).

☐ Up to $2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. § 507(a)(7).

☐ Taxes or penalties owed to governmental units – 11 U.S.C. § 507(a)(8).

☐ Other – Specify applicable paragraph of 11 U.S.C. § 507(a)(_____).

Amount entitled to priority:

$_____

6. Amount of Claim that qualifies as an administrative expense under 11 U.S.C. §503(b)(9): $_____
(See instruction #6 on reverse side.)

7. **Credits:** The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

8. **Documents:** Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. *(See definition of "redacted" on reverse side.)* **DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.** If the documents are not available, please explain.

FOR COURT USE ONLY

Date:	**Signature:** The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

Penalty for presenting fraudulent claim: Fine of up to $500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form

Creditor's Name and Address:
Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:
State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4, 5 and 6. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:
State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:
State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:
Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim:
Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).
If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9)
State the value of any goods received by the debtor within 20 days before the date of commencement of the debtor's bankruptcy case, which goods have been sold to the debtor in the ordinary course of the debtor's business.

7. Credits:
An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

8. Documents:
Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:
The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor
A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor
A creditor is the person, corporation, or other entity owed a debt by the debtor that arose on or before the date of the bankruptcy filing. See 11 U.S.C. §101 (10).

Claim
A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim
A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent as follows:

<u>IF SENT BY MAIL</u>
Mark IV Industries, Inc. et al. Claims Processing Center
c/o Epiq Bankruptcy Solutions, LLC
FDR Staton
PO Box 5014
New York, NY 10150-5014

<u>IF SENT BY MESSENGER OR OVERNIGHT COURIER</u>
Mark IV Industries, Inc. et al. Claims Processing Center
c/o Epiq Bankruptcy Solutions, LLC
757 Third Avenue, 3rd Floor
New York, NY 10017

Secured Claim Under 11 U.S.C. §506(a)
A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car.

A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim
An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)
Priority claims are certain categories of unsecured Claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted
A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection
Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

INFORMATION

Acknowledgment of Filing of Claim
To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system:
http://chapter11.epiqsystems.com

to view your filed proof of claim.

Offers to Purchase a Claim
Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

Questions Regarding Filing of Claim
Questions concerning the filing or processing of a proof of claim may be directed to the Claims Agent at (866) 493-7277 in the United States or +1 (646) 282-2400 outside the United States.

Exhibit B

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Case No.: 09-12795 (SMB)
MARK IV INDUSTRIES, INC., et al.,	:	(Jointly Administered)
	:	Chapter 11
Debtors.	:	

NOTICE OF DEADLINE REQUIRING FILING OF PROOFS OF CLAIM
TO ALL PERSONS AND ENTITIES WITH CLAIMS AGAINST THE DEBTORS

TO ALL PERSONS AND ENTITIES WITH CLAIMS AGAINST ANY OF THE BELOW-LISTED DEBTOR ENTITIES:

PLEASE TAKE NOTICE THAT on July 2, 2009, the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") entered an order (the "Bar Date Order") establishing **August 21, 2009 at 5:00 p.m. (prevailing Eastern time)** (the "Bar Date"), as the last date and time for each person or entity (including individuals, partnerships, corporations, joint ventures and trusts) to file a proof of claim against Mark IV Industries, Inc. and certain of its subsidiaries and affiliates, as debtors and debtors-in-possession in the above-captioned jointly-administered chapter 11 cases (collectively, the "Debtors"). Set forth below are the name, address and respective case numbers for each Debtor:

DEBTOR	ADDRESS	CASE NUMBER
Mark IV Industries, Inc.	501 John James Audubon Parkway Amherst, NY 14226	09-12795 (SMB)
Aerospace Sub, Inc.	501 John James Audubon Parkway Amherst, NY 14226	09-12798 (SMB)
Armtek International Holding Company, Inc.	501 John James Audubon Parkway Amherst, NY 14226	09-12800 (SMB)
Automatic Signal/Eagle Signal Corp.	501 John James Audubon Parkway Amherst, NY 14226	09-12802 (SMB)
Dayco Products, LLC	501 John James Audubon Parkway Amherst, NY 14226	09-12803 (SMB)
F-P Displays, Inc.	501 John James Audubon Parkway Amherst, NY 14226	09-12804 (SMB)
F-P Technologies Holding Corp.	501 John James Audubon Parkway Amherst, NY 14226	09-12805 (SMB)
Former Fuel Systems, Inc.	501 John James Audubon Parkway Amherst, NY 14226	09-12806 (SMB)
Luminator Holding L.P.	900 Klein Road Plano, TX 75074	09- 12807 (SMB)
Luminator Service Inc.	501 John James Audubon Parkway Amherst, NY 14226	09-12793 (SMB)

DEBTOR	ADDRESS	CASE NUMBER
Mark IV Holdings, LLC	501 John James Audubon Parkway Amherst, NY 14226	09-12808 (SMB)
Mark IV Invesco, LLC	501 John James Audubon Parkway Amherst, NY 14226	09-12809(SMB)
Mark IV IVHS Holding Corp.	501 John James Audubon Parkway Amherst, NY 14226	09-12811 (SMB)
Mark IV Pay Agent, Inc.	501 John James Audubon Parkway Amherst, NY 14226	09-12812 (SMB)
Mark IV Transportation Technologies Holding Corp.	501 John James Audubon Parkway Amherst, NY 14226	09-12813 (SMB)
NRD, LLC	2937 Alt Boulevard N. Grand Island, NY 14072	09-12814 (SMB)
Seebreeze Wireless Holdings, L.P.	501 John James Audubon Parkway Amherst, NY 14226	09-12815 (SMB)
Woods Liquidating Corp.	501 John James Audubon Parkway Amherst, NY 14226	09-12816 (SMB)

The Bar Date and the procedures set forth below for the filing of proofs of claim apply to all claims against the Debtors that arose on or prior to April 30, 2009 (the "Petition Date"), the date on which the Debtors commenced cases under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (as amended, the "Bankruptcy Code"), except for those holders of the claims listed in sections 4 and 5 below that are specifically excluded from the Bar Date filing requirement.

1. WHO MUST FILE A PROOF OF CLAIM

If you hold a claim that arose on or before the Petition Date, and it is not one of the types of claims set forth in sections 4 and 5 below, you MUST file a proof of claim to share in distributions from the Debtors' bankruptcy estates. Claims based on acts or omissions of the Debtors that arose on or before the Petition Date must be filed prior to the Bar Date, even if such claims are not now fixed, liquidated or certain or did not mature or become fixed, liquidated or certain before the Petition Date.

Under section 101(5) of the Bankruptcy Code and as used herein, the word "claim" means: (a) a right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured; or (b) a right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured or unsecured.

2. WHAT TO FILE

All proofs of claim must be signed by the individual to whom service of any papers relating to such claim shall be directed. It must be written in English and be denominated in lawful currency of the United States as of the Petition Date (provided, however, that the Debtors reserve the right to convert a claim denominated in non-U.S. currency into U.S. currency using the applicable exchange rate as of the Petition Date, unless the Debtors deem another date more appropriate). You should attach to your completed proof of claim any documents on which the claim is based (if voluminous, attach a summary) or an explanation as to why the documents are not available. Your proof of claim should conform substantially with the proof of claim form provided with this Notice or Official Form No. 10.

Any holder of a claim against more than one Debtor must file a separate proof of claim with respect to each such Debtor and all holders of claims must identify on their proof of claim the specific Debtor against which their claim is asserted and the case number of that Debtor's bankruptcy case.

Any proof of claim previously properly filed with the Mark IV Industries, Inc. et al. Claims Processing Center (as defined below) prior to the mailing of this notice shall be deemed to be and shall be treated as a properly filed claim subject to the right of the Debtors or any party in interest to object to the allowance thereof. No additional proof of claim is required with respect to such claim. If you have not filed your proof of claim yet, please send it to the Mark IV Industries, Inc. et al. Claims Processing Center only; please do not file your proof of claim with the Bankruptcy Court or attempt to do so by sending it to Debtors' counsel.

A copy of the proof of claim form tailored for these cases can be obtained on-line from the Debtors' restructuring website: http://chapter11.epiqsystems.com/markiv.

3. WHEN AND WHERE TO FILE

Except as provided for herein, proofs of claim must be filed so as to be received on or before August 21, 2009 at 5:00 p.m. (prevailing Eastern time), at the following address, as applicable (the locations set forth below are collectively referred to herein as the "Mark IV Industries, Inc. et al. Claims Processing Center"):

IF SENT BY MAIL:
Mark IV Industries, Inc. et al. Claims Processing Center
c/o Epiq Bankruptcy Solutions LLC
FDR Station
P.O. Box 5076
New York, New York 10150-5076

-or-

United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004-1408
Attn: Mark IV Industries, Inc. (Case No. 09-12795 (SMB))

IF SENT BY MESSENGER OR OVERNIGHT COURIER:
Mark IV Industries, Inc. et al. Claims Processing Center
c/o Epiq Bankruptcy Solutions LLC
757 Third Avenue, 3rd Floor
New York, New York 10017

-or-

United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004-1408
Attn: Mark IV Industries, Inc. (Case No. 09-12795 (SMB))

Please note that proofs of claim will be deemed timely filed only if actually received by the Mark IV Industries, Inc. et al. Claims Processing Center on or before the Bar Date. Proofs of claim may not be delivered by facsimile, telecopy or electronic mail.

4. WHO NEED NOT FILE A PROOF OF CLAIM ON OR BEFORE THE BAR DATE

You do not need to file a proof of claim on or before the Bar Date if:

(a) your claim has already been paid in full by the Debtors;

(b) you have already properly filed with the Mark IV Industries, Inc. et al. Claims Processing Center a proof of claim against all Debtors against which you have a claim utilizing a proof of claim form which substantially conforms to the Proof of Claim Form or Official Form No.10;

(c) your claim is listed on the Schedules of Assets and Liabilities and Statements of Financial Affairs (collectively, as may be amended or supplemented, the "Schedules") filed by the Debtors and (i) your claim is not described as "disputed," "contingent," or "unliquidated" on the Schedules, (ii) you do not dispute the amount, nature or priority of the claim as set forth in the Schedules and (iii) you do not dispute that the Scheduled claim is an obligation of the specific Debtor against which the claim is listed in the Schedules;

(d) your claim has been allowed by an order of the Bankruptcy Court entered on or before the Bar Date;

(e) you hold a claim for which a specific deadline to file a proof of claim has previously been fixed by the Bankruptcy Court;

(f) you are a Debtor holding a claim against another Debtor or you are a non-debtor affiliate of the Debtors holding a claim against any of the Debtors;

(g) your claim is allowable under sections 503, 507(a), 330(a), 331 or 364 of the Bankruptcy Code as an administrative expense (other than any claim allowable under section 503(b)(9) of the Bankruptcy Code, which claim is subject to the Bar Date);

(h) you are a current director, officer or employee of the Debtors, only to the extent your claim against the Debtors is for indemnification, contribution, subrogation or reimbursement; and

(i) you are a current employee of the Debtors, or a labor union authorized by law to represent any current employee, in each case solely with respect to any claim based on the payment of wages, salaries and vacation pay arising in the ordinary course of business and previously authorized to be paid by order of the Court, including the first day wage order approved by the Court on May 27, 2009 (see Docket No. 176); provided, however, that if the Debtors provide written notice to any current employee stating that the Debtors do not intend to exercise their authority to pay such claim, such employee shall have until the later of either (i) the Bar Date; or (ii) thirty (30) calendar days from the date of service of such written notice (provided that the notice shall inform you of the time period for filing a proof of claim), to file a proof of such claim.

This notice is being sent to many persons and entities that have had some relationship with or have done business with the Debtors but may not have an unpaid claim against the Debtors. The fact that you have received this notice does not mean that you hold a claim against the Debtors or that the Debtors or the Bankruptcy Court believe that you hold a claim against the Debtors.

5. SPECIAL CLAIMS

(a) Claims of Governmental Units. The last date and time by which "governmental units" (as defined in section 101(27) of the Bankruptcy Code) may file claims under section 502(b)(9) of the Bankruptcy Code is October 28, 2009 at 5:00 p.m. (prevailing Eastern time).

(b) Claims that Were Altered by Amendments to the Debtors' Schedules. If the Debtors amend or supplement the Schedules subsequent to the passing of the Bar Date in a manner that (a) reduces the liquidated amount of a scheduled claim; (b) reclassifies a scheduled, undisputed, liquidated, non-contingent claim as disputed, unliquidated, or contingent; (c) reduces the priority of a scheduled claim; or (d) changes the Debtor against whom a claim was scheduled, and the affected claimant does not agree with such amendment, then the affected claimant who has not already filed a proof of claim in advance of the Bar Date with respect to such scheduled claim must file a proof of claim on the later of either (i) the first business day that is at least thirty (30) calendar days after the mailing of the notice of such amendment in accordance with Bankruptcy Rule 1009 (provided that such notice shall inform the affected creditor of the time period for filing a proof of claim), or (ii) such other time as may be established by order of the Court in connection with a motion to amend the Schedules, but in each instance, only to the extent such proof of claim does not exceed the amount scheduled for such claim before the amendment.

(c) Certain Secured Lender Claims. In accordance with the *Final Order Under 11 U.S.C. 105, 361, 362, 363(C), 364(C)(1), 364(C)(2), 364(C)(3), 364(D)(1) and 364(E) and Bankruptcy Rules 2002, 4001 and 9014 (I) Authorizing the Debtors to Obtain Postpetition Financing, (II) Authorizing the Debtors to Use Cash Collateral, and (III) Granting Adequate Protection to Prepetition Secured Lenders* [Docket No. 177] signed on 5/27/2009 (the "DIP Order")[1] (i) the First Lien Agent on behalf of itself and the First Lien Lenders, and (ii) the Second Lien Agent on behalf of itself and the Second Lien Lenders, are each authorized to file master proofs of claim with respect to the claims of the First Lien Agent and First Lien Lenders against the Debtors under the First Lien Documents or the claims of the Second Lien Agent and the Second Lien Lenders under Second Lien Documents, as the case may be. If such master proof of claim is filed, then as set forth in the DIP Order, each First Lien Lender or Second Lien Lender shall be deemed to have filed a separate proof of claim with respect to its claims arising in connection with the First Lien Documents or Second Lien Documents, as the case may be, and shall not be required to file a proof of claim hereunder with respect to such claims.

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[1] Capitalized terms used in this paragraph shall have the meaning ascribed to such terms in the DIP Order.

(d) Equity Security Interests. Holders of equity security interests in the Debtors need not file proofs of interest with respect to the ownership of such equity interests, provided, however, that if any such holder asserts a claim against the Debtors (including a claim relating to an equity interest or the purchase or sale of such equity interest), a proof of such claim must be filed on or prior to the Bar Date pursuant to the procedures set forth in this Order.

(e) Rejection Damage Claims. Any person or entity that holds a claim that arises from the rejection of an executory contract or unexpired lease must file a proof of claim based on such rejection on or before the later of either (a) the Bar Date, (b) the first business day that is at least thirty (30) calendar days after entry of the order authorizing the rejection of the respective executory contract or unexpired lease, or (c) such date as this Court may fix in the applicable order authorizing such rejection; provided that the affected claimant receives notice of such date.

(f) Guarantee Claims. If you hold a claim against the Debtors that is guaranteed by a non-debtor affiliate or a claim against a non-debtor affiliate that is guaranteed by the Debtors, the Debtors may seek to enjoin recovery from such affiliate and such claim may be discharged to the extent that you failed to timely file a proof of your claim in the Debtors' chapter 11 cases.

6. CONSEQUENCES OF FAILURE TO FILE A PROOF OF CLAIM ON OR BEFORE THE BAR DATE

ANY HOLDER OF A CLAIM THAT IS NOT EXCEPTED FROM THE REQUIREMENTS OF THE BAR DATE ORDER, AS SET FORTH IN SECTIONS 4 AND 5 ABOVE, AND THAT FAILS TO TIMELY FILE A PROOF OF CLAIM IN THE APPROPRIATE FORM, WILL BE FOREVER BARRED, ESTOPPED, AND ENJOINED FROM ASSERTING SUCH CLAIM AGAINST THE DEBTORS (OR FILING A PROOF OF CLAIM WITH RESPECT THERETO), AND THE DEBTORS AND THEIR SUCCESSORS AND THEIR RESPECTIVE PROPERTY SHALL BE FOREVER DISCHARGED FROM ANY AND ALL INDEBTEDNESS OR LIABILITY WITH RESPECT TO SUCH CLAIM, AND SUCH HOLDER SHALL NOT BE PERMITTED TO VOTE TO ACCEPT OR REJECT ANY CHAPTER 11 PLAN OR PARTICIPATE IN ANY DISTRIBUTION IN THE DEBTORS' CHAPTER 11 CASES ON ACCOUNT OF SUCH CLAIM OR TO RECEIVE FURTHER NOTICES REGARDING SUCH CLAIM.

ANY HOLDER OF A CLAIM AGAINST THE DEBTORS THAT IS GUARANTEED BY A NON-DEBTOR AFFILIATE OR A CLAIM AGAINST A NON-DEBTOR AFFILIATE THAT IS GUARANTEED BY THE DEBTORS WHO FAILS TO TIMELY FILE A PROOF OF CLAIM IN THESE CHAPTER 11 CASES MAY BE ENJOINED FROM SEEKING RECOVERY FROM SUCH AFFILIATE AND SUCH CLAIM MAY BE DISCHARGED IF THE DEBTORS SEEK AND SUCCESSFULLY OBTAIN SUCH RELIEF AFTER THE BAR DATE.

7. THE DEBTORS' SCHEDULES AND ACCESS THERETO

You may be listed as the holder of a claim against the Debtors in the Schedules. To determine if and how you are listed on the Schedules, please refer to the descriptions set forth on the enclosed Proof of Claim Form(s) regarding the nature, amount, and status of your claim(s). If you received postpetition payments from the Debtors (as authorized by the Court) on account of your claim(s), the enclosed Proof of Claim Form(s) will reflect the net amount of your claim(s). If the Debtors believe

that you may hold claims against more than one Debtor, you will receive multiple Proof of Claim Forms, each of which will reflect the nature and amount of your claim against one Debtor, as listed on the Schedules.

If you rely on the Debtors' Schedules, it is your responsibility to determine that your claim is accurately listed in the Schedules. As set forth above, if you agree with the nature, amount and status of your claim as listed in the Schedules, and if you do not dispute that your claim is only against the Debtor specified by the Debtors, and if your claim is not described as "disputed," "contingent," or "unliquidated," you need not file a proof of such claim. Otherwise, or if you decide to file a proof of claim, you must do so on or before the Bar Date in accordance with the procedures set forth in this notice.

You may access the Schedules on-line at the website of the Debtors' claims agent, Epiq Bankruptcy Solutions, LLC at http://chapter11.epiqsystems.com/markiv. Copies of the Schedules are also available for inspection on the Court's Internet Website at http://www.nysb.uscourts.gov. A login and password to the Court's Public Access to Electronic Court Records ("PACER") are required to access this information and can be obtained through the PACER Service Center at http://www.pacer.psc.uscourts.gov. Copies of the Schedules may also be examined between the hours of 9:00 a.m. and 4:30 p.m., Monday through Friday at the Office of the Clerk of the Bankruptcy Court, One Bowling Green, Room 511, New York, New York 10004-1408. Copies of the Schedules may also be obtained by written request to Debtors' counsel, Skadden, Arps, Slate, Meagher & Flom LLP, at the address and telephone number set forth below or the Debtors' claims agent, Epiq Bankruptcy Solutions, LLC, at (866) 493-7277 in the United States or +1 (646) 282-2400 outside the United States.

Questions concerning the filing or processing of a proof of claim may be directed to Epiq Bankruptcy Solutions, LLC at (866) 493-7277 in the United States or +1 (646) 282-2400 outside the United States.

A HOLDER OF A POSSIBLE CLAIM AGAINST THE DEBTORS SHOULD CONSULT AN ATTORNEY REGARDING ANY MATTERS NOT COVERED BY THIS NOTICE, SUCH AS WHETHER THE HOLDER SHOULD FILE A PROOF OF CLAIM.

This notice is only a summary of the Bar Date Order. All creditors and other parties-in-interest are referred to the text of the Bar Date Order itself and to the Bankruptcy Code, Bankruptcy Rules and Local Bankruptcy Rules for the Southern District of New York for additional information regarding the filing and treatment of proofs of claim and should consult with their own legal advisors.

Dated: New York, New York
July 2, 2009

BY ORDER OF THE COURT

Skadden, Arps, Slate, Meagher & Flom LLP
Jay M. Goffman
Four Times Square
New York, New York 10036
(212) 735-3000

Skadden, Arps, Slate, Meagher & Flom LLP
J. Eric Ivester
Matthew M. Murphy
155 North Wacker Drive
Chicago, Illinois 60606-1720
(312) 407-0700

Counsel for the Debtors and Debtors-in-Possession

EXHIBIT 4

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK
Mark IV Industries, Inc. et al., Claims Processing Center
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, P.O. Box 5076
New York, NY 10150-5076

PROOF OF CLAIM

Filed: USBC - Southern District of New York
Mark IV Industries, Inc., Et Al.
09-12795 (SMB) 0000001639

In Re: Mark IV Industries, Inc., et al., Debtors.	Chapter 11 Case No. 09-12795 (SMB) (Jointly Administered)
Name of Debtor Against Which Claim is Held: Mark IV Industries, Inc.	Case No. of Debtor: 09-12795 (SMB)

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

THIS SPACE IS FOR COURT USE ONLY

Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)

United States of America
c/o U.S. Attorney's Office
Daniel P. Filor, AUSA
86 Chambers Street
New York, NY 10007

Telephone number: (212) 637-2726 Email Address: daniel.filor@usdoj.gov

☐ Check this box to indicate that this claim amends a previously filed claim.

Court Claim Number: _____ *(If known)*

Filed on: _____

Name and address where payment should be sent (if different from above)

Telephone number: Email Address:

☐ Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

☐ Check this box if you are the debtor or trustee in this case.

1. **Amount of Claim as of Date Case Filed:** $ 21,788,242.68
If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4.
If all or part of your claim is entitled to priority, complete Item 5.
If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9), complete Item 6.
☐ Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges.

2. **Basis for Claim:** See Attached
(See instruction #2 on reverse side.)

3. **Last four digits of any number by which creditor identifies debtor:** See Attached
3a. **Debtor may have scheduled account as:** _____
(See instruction #3a on reverse side.)

4. **Secured Claim** (See instruction #4 on reverse side.)
Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.
Nature of property or right of setoff: ☐ Real Estate ☐ Motor Vehicle ☐ Other
Describe: _____
Value of Property: $_____ Annual Interest Rate _____%
Amount of arrearage and other charges as of time case filed included in secured claim, if any:
$_____ Basis for perfection: _____
Amount of Secured Claim: $ See Attached **Amount Unsecured:** $ See Attached

6. **Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9):** $_____
(See instruction #6 on reverse side.)

5. **Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.**

Specify the priority of the claim:

☐ Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).
☐ Wages, salaries or commissions (up to $10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).
☐ Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).
☐ Up to $2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7).
☐ Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).
☐ Other – Specify applicable paragraph of 11 U.S.C. § 507(a)(_____).

Amount entitled to priority:

$ See Attached

7. **Credits:** The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

8. **Documents:** Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. *(See instruction 8 and definition of "redacted" on reverse side.)*
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.
If the documents are not available, please explain:

FOR COURT USE ONLY

FILED / RECEIVED
OCT 28 2009
EPIQ BANKRUPTCY SOLUTIONS, LLC

Date: 10/27/09

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

Daniel P. Filor

Daniel P. Filor,
Assistant U.S. Attorney

Penalty for presenting fraudulent claim: Fine of up to $500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form

Name of Debtor, and Case Number:
Fill in the name of the Debtor in the bankruptcy case, and the bankruptcy case number. A complete list of Debtors can be found on the Claims Agent's website (http://chapter11.epiqsystems.com/markiv).

If your Claim is against multiple Debtors, complete a separate form for each Debtor.

Creditor's Name and Address:
Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4, 5 and 6. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:
State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on the delivery of health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if the trustee or another party in interest files an objection to your claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:
State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:
Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim:
Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).
If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9)
State the value of any goods received by the debtor within 20 days before the date of commencement in which the goods have been sold to the debtor in the ordinary course of the debtor's business.

7. Credits:
An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

8. Documents:
Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). If the claim is based on the delivery of health care goods or services, see instruction 2. Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:
The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor
A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor
A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim
A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim
A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

IF SENT BY MAIL
Mark IV Industries, Inc. et al., Claims Processing Center
c/o Epiq Bankruptcy Solutions, LLC
FDR Station
PO Box 5076
New York, NY 10150-5076

IF SENT BY MESSENGER OR OVERNIGHT COURIER
Mark IV Industries, Inc. et al., Claims Processing Center
c/o Epiq Bankruptcy Solutions, LLC
757 Third Avenue, 3rd Floor
New York, NY 10017

Secured Claim Under 11 U.S.C. §506(a)
A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car.

A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim
An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)
Priority claims are certain categories of unsecured Claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted
A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection
Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

INFORMATION

Acknowledgment of Filing of Claim
To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (http://chapter11.epiqsystems.com/markiv) to view your filed proof of claim.

Offers to Purchase a Claim
Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

Questions Regarding Filing of Claim
Questions concerning the filing or processing of a proof of claim may be directed to the Claims Agent at (866) 493-7277 in the United States or +1 (646) 282-2400 outside the United States.

PREET BHARARA
United States Attorney for the
Southern District of New York
DANIEL P. FILOR
ALICIA M. SIMMONS
Assistant United States Attorneys
86 Chambers Street -- Third Floor
New York, New York 10007
Telephone: (212) 637-2726/2697
Facsimile: (212) 637-2686
Alicia.Simmons@usdoj.gov

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	CHAPTER 11
MARK IV INDUSTRIES, INC., et al.,	Case No. 09-12795 (SMB)
	Jointly Administered
Debtors.	

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PROOF OF CLAIM OF THE UNITED STATES, ON BEHALF OF THE UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

1. The United States files this Proof of Claim at the request of the United States Environmental Protection Agency ("EPA") against debtor Mark IV Industries, Inc. ("Mark IV") for past and future response costs incurred and to be incurred by the United States under the Comprehensive Environmental Response, Compensation, and Liability Act ("CERCLA"), 42 U.S.C. §§ 9601-9675. In addition, with respect to equitable remedies that are not within the Bankruptcy Code's definition of "claim," 11 U.S.C. § 101(5), this Proof of Claim is filed only in a protective fashion.

CLAIM FOR RESPONSE COSTS

2. CERCLA Section 107(a), 42 U.S.C. § 9607(a), provides in pertinent part:

> Notwithstanding any other provision or rule of law, and subject only to the defenses set forth in subsection (b) of this section –
>
> * * *
>
> (2) any person who at the time of disposal of any hazardous substance owned or operated any facility at which such hazardous substances were disposed of,
>
> (3) any person who by contract, agreement, or otherwise arranged for disposal or treatment, or arranged with a transporter for transport for disposal or treatment, of hazardous substances owned or possessed by such person . . . at any facility . . . owned or operated by another party or entity and containing such hazardous substances, and
>
> . . . from which there is a release [of a hazardous substance], or a threatened release which causes the incurrence of response costs . . . , shall be liable for –
>
> . . . all costs of removal or remedial action incurred by the United States Government . . . not inconsistent with the national contingency plan
>
> * * *
>
> The amounts recoverable in an action under this section shall include interest on the amounts recoverable under [the foregoing provisions] . . . .

Electro-Voice Superfund Site

3. Mark IV is liable to the United States under Section 107(a) of CERCLA, 42 U.S.C. § 9607(a), with respect to the Electro-Voice Superfund Site (the "Electro-Voice Site"), which is located in Buchanan, Michigan.

4. The Electro-Voice Site is a "facility" from which there have been actual and threatened "releases" of "hazardous substances" which have caused, and will continue to cause, the United States to incur costs of "response" not inconsistent with the National Contingency Plan, 40 C.F.R. Part 300 – all within the meaning of CERCLA Sections 101(9), 101(14), 101(22), 101(25), 102(a), and 107(a), 42 U.S.C. §§ 9601(9), 9601(14), 9601(22), 9601(25), 9602(a), and 9607(a). Pursuant to CERCLA Section 107(a), 42 U.S.C. § 9607(a), Mark IV is

jointly and severally liable to the United States, along with any and all other responsible parties, for all response costs incurred and to be incurred by the United States in connection with the Electro-Voice Site, plus interest.

5. On February 15, 2001, a Consent Decree related to the Electro-Voice Site was entered in United States v. Mark IV Industries, Inc., et al., Civil No. 1:00 CV 918 (W.D. Mich.). Mark IV was the settling defendant under the Consent Decree.

6. The Electro-Voice Site is an industrial property located in Buchanan, Michigan. See Consent Decree § I.B, G. From approximately 1952 to 1962, Electro-Voice Incorporated discharged electroplating wastes from the Electro-Voice Site into two clay-lined lagoons. See id. § I.G., and from approximately 1964 to 1973, disposed of paint wastes and solvents from the Electro-Voice Site into a dry well. See id. In 1980, Electro-Voice Incorporated excavated the contents of one of the lagoons, filled both lagoons with fill material, and installed groundwater monitoring wells around the lagoons; however, it did not remove the soil beneath and surrounding the lagoons. Groundwater became contaminated with volatile organic compounds and metals.

7. Mark IV was at one time the parent corporation of Electro-Voice Incorporated. In 1998, Mark IV sold Electro-Voice Incorporated to Telex Communications, Inc., but retained the environmental liabilities of Electro-Voice Incorporated at the Electro-Voice Site. Moreover, as a signatory to the Consent Decree, Mark IV is obligated to perform all work in accordance with the Record of Decision ("ROD") executed on September 21, 1999. See Consent Decree § V.6. Under the Consent Decree, Mark IV agreed to implement the work plan for the design of the remedial action at the Electro-Voice Site set forth in the ROD. See id. § V.11. The ROD

envisions a clean-up timeframe of 53 to 66 years.

8. Under the Consent Decree, Mark IV is responsible for all payments related to past[1] and future[2] response costs at the Electro-Voice Site. See id. § XVI.

9. On April 21, 2008, the EPA sent to Mark IV a request for payment of the EPA's response costs incurred during the period January 1, 2007 through December 31, 2007, in the amount of $99,733.75 (the "2007 Response Costs").

10. Mark IV requested, in a letter dated June 5, 2008, an explanation of the 2007 Response Costs and documentation to support the requested response costs.[3] The EPA provided the requested explanation and supporting documentation in a letter dated August 19, 2008.

11. On September 3, 2008, Mark IV paid $67,765.71 towards the 2007 Response Costs. The amount of $31,968.04 remains unpaid.

12. On May 8, 2009, the EPA sent to Mark IV a request for payment of response costs incurred during the period January 1, 2008 through December 31, 2008, in the amount of $38,237.44 (the "2008 Response Costs").

---

[1] "Past response costs" are defined in the Consent Decree as "all costs, including, but not limited to, direct and indirect costs, that the United States paid at or in connection with the Site from December 22, 1998 through December 21, 1999, plus interest . . . ." See id. § IV.

[2] The term "future responses costs," as defined in the Consent Decree, includes "all costs, including, but not limited to, direct and indirect costs, that the United States incurs in reviewing or developing plans, reports and other items pursuant to this Consent Decree, verifying the Work, or otherwise implementing, overseeing, or enforcing this Consent Decree . . . ." See id. § IV.

[3] Specifically, Mark IV requested supporting documentation for the $31,968.04 in costs that the EPA incurred when it contracted with the Volpe Center and S.S. Papadopulos & Associates, Inc. to evaluate the monitored natural attenuation groundwater remedy of the Electro-voice Site. The contract was entered into pursuant to an interagency agreement between itself and the United States Department of Transportation.

13. By letter dated May 18, 2009, Mark IV informed the EPA that it cannot pay the 2008 Response Costs because they constitute a monetary claim that arose prior to the Petition Date.

14. To date, Mark IV is liable to the EPA for past response costs, including interest, totaling $88,242.68, comprising of $31,968.04 for response costs from 2007, and $38,237.44 for response costs from 2008, and $15,330.84 for response costs incurred during the period January 1, 2009 through April 30, 2009.

15. The EPA estimates that it will cost Mark IV $3,200,000 to complete its obligations under the Consent Decree. The EPA estimates that it may ultimately incur approximately $2,000,000 in additional response costs in connection with the Electro-Voice Site.

Gulton Industries Superfund Site

16. Mark IV is liable to the United States under Section 107(a) of CERCLA, 42 U.S.C. § 9607(a), with respect to the Gulton Industries Superfund Site (the "Gulton Site"), which is located in Albuquerque, New Mexico.

17. The Gulton Site is a "facility" from which there have been actual and threatened "releases" of "hazardous substances" which have caused, and will continue to cause, the United States to incur costs of "response" not inconsistent with the National Contingency Plan, 40 C.F.R. Part 300 – all within the meaning of CERCLA Sections 101(9), 101(14), 101(22), 101(25), 102(a), and 107(a), 42 U.S.C. §§ 9601(9), 9601(14), 9601(22), 9601(25), 9602(a), and 9607(a). Pursuant to CERCLA Section 107(a), 42 U.S.C. § 9607(a), Mark IV is jointly and severally liable to the United States, along with any and all other responsible parties, for all response costs incurred and to be incurred by the United States in connection with the Gulton

Site, plus interest.

18. The Gulton Site is an approximately 6.46-acre tract located at 14800 Central Avenue SE, within about one mile of a City of Albuquerque municipal drinking water production well. From approximately 1956 through 1978, Gulton Industries, Inc. ("Gulton") owned and operated a manufacturing facility on the Gulton Site that produced electronic circuit boards. During its operations, Gulton discharged volatile organic compounds, copper, and chromium, via a septic tank and leach field, and two settling lagoons, into soil and groundwater on the Gulton Site.

19. Mark IV is a corporate successor of Gulton, having acquired Gulton in or about 1987.

20. Mark IV is liable to the United States as a successor to a party which was the owner and operator of the Gulton Site at the time of the disposal of hazardous substances with the meaning of CERCLA Section 107(a)(2), 42 U.S.C. § 9607(a)(2).

21. As a result of the prior electronic circuit board manufacturing facility operations of Mark IV and/or its predecessors at the Gulton Site, various hazardous substances within the meaning of CERCLA Sections 101(14) and 102(a), 42 U.S.C. §§ 9601(14) and 9602(a), including but not limited to volatile organic compounds such as trichloroethylene ("TCE") and dichloroethylene ("DCE"), vinyl chloride, copper and chromium, have been detected in the soil and groundwater beneath the Gulton Site, and some of which have extended beneath neighboring properties up to one-quarter mile away.

22. Upon information and belief, between November 1996 and February 1997, Mark IV conducted a site investigation of the Gulton Site to determine the nature and extent of contamination pursuant to a ground water abatement plan issued under the New Mexico Water Quality Act. Upon

information and belief, between 1997 and 2006, Mark IV installed approximately 18 groundwater monitoring wells on or in the vicinity of the Gulton Site, which it sampled quarterly.

23. Upon information and belief, in 2006, Mark IV began remediating the contamination by injecting a hydrogen releasing compound into groundwater through four injection wells at the Gulton Site. The compound facilitates microbial degradation of chlorinated hydrocarbons such as TCE, DCE and vinyl chloride. Injections were scheduled for twice per year.

24. In May 2009, Mark IV notified the New Mexico Environment Department that it had filed for bankruptcy and would no longer be implementing the groundwater abatement plan at the Gulton Site. Upon information and belief, Mark IV did not perform the remediation injections scheduled for March and September 2009 and has ceased its monitoring activities. Because of this, the groundwater contamination has and/or will spread, creating a threat to nearby municipal supply wells and leading to higher remediation costs.

25. Mark IV previously assumed liability over the Gulton Site for disposal of the hazardous substances that have been released. Upon information and belief, in October 1995, Mark IV wrote to the current owner of the Gulton Site, Chant, that Mark IV committed to "be responsible for completing remediation required by the State of New Mexico for contamination" of the Gulton Site.

26. EPA has started the process of assessing the Gulton Site to be included on the Nation Priorities List, but that process has not yet concluded.

27. EPA currently estimates future costs for remediation and monitoring of the Gulton Site to be approximately $16.5 million, including remedial design costs, construction capital costs, and operation and maintenance costs.

28. As set forth above, Mark IV is liable to the United States for response costs incurred and to be incurred under CERCLA, plus interest. Other potentially responsible parties, if any, may be jointly and severally liable along with Mark IV.

PROTECTIVE FILING FOR WORK OBLIGATIONS

29. The United States is not required to file a proof of claim with respect to Mark IV's injunctive obligation to comply with work requirements imposed by environmental statutes, regulations, court orders, administrative orders, or permits, because such obligations are not claims under 11 U.S.C. § 101(5). Mark IV and any reorganized debtor must comply with such mandatory requirements. The United States reserves the right to take future actions to enforce any such obligations of Mark IV. While the United States believes that its position will be upheld by the Court, the United States has included the aforementioned obligations and requirements in this Proof of Claim in a protective fashion, to safeguard against the possibility that Mark IV will contend that it does not need to comply with such obligations and requirements, and the Court finds that it is not required to do so. Therefore, a protective contingent claim is filed in the alternative for such obligations and requirements but only in the event that the Court finds that such obligations and requirements are dischargeable claims under 11 U.S.C. § 101(5), rather than obligations and requirements with which any reorganized debtor must comply. Nothing in this Proof of Claim constitutes a waiver of any rights of the United States or an election of remedies with respect to such rights and obligations.

30. Consistent with the foregoing, this Proof of Claim is filed in a protective manner with respect to any and all compliance and work obligations of Mark IV under CERCLA and the Resource Conservation and Recovery Act ("RCRA"), 42 U.S.C. §§ 6901-6992k. RCRA

establishes a comprehensive regulatory program for generators of hazardous waste and for owners and operators of facilities that treat, store, or dispose of hazardous waste. Pursuant to RCRA, EPA has promulgated regulations applicable to generators and owners and operators of hazardous waste management facilities. The federal RCRA implementing regulations are set forth at 40 C.F.R. Part 260 et seq. Pursuant to RCRA Section 3006, 42 U.S.C. § 6926, EPA has authorized certain states to administer various aspects of the hazardous waste management program in such states. Pursuant to RCRA Section 3008(a), 42 U.S.C. § 6928(a), these authorized state hazardous waste management programs are enforceable by EPA. Under RCRA, regulated entities are required, inter alia, to operate in compliance with RCRA regulatory requirements, implement closure and post-closure work and corrective action work, and perform any necessary action with respect to any imminent and substantial endangerment to health or the environment, as required by RCRA and/or RCRA permits, consent decrees, or administrative orders. See, e.g., 42 U.S.C. §§ 6924, 6928, 6973. Mark IV is liable for any and all injunctive and compliance obligations that it is required to perform under RCRA, RCRA permits, and RCRA administrative orders. It is the United States' position that a proof of claim is not required to be filed for injunctive, compliance, and regulatory obligations and requirements under RCRA.

DEBTOR-OWNED SITES

31. Mark IV has or may in the future have environmental liabilities for properties that are part of its bankruptcy estate and/or for the migration of hazardous substances from property of its bankruptcy estate. Pursuant to 28 U.S.C. § 959(b), Mark IV is required to manage and operate estate property in accordance with non-bankruptcy law, including all applicable

environmental statutes and regulations. Further, any reorganized debtor will be subject to liability under environmental law with respect to any property it owns or operates. The United States is not required to file a proof of claim relating to property of the estate other than for: (i) response costs incurred before the petition date; and (ii) civil penalties for days of violation occurring before the petition date. This Proof of Claim is only filed protectively with respect to post-petition liabilities and response costs relating to property of the estate. The United States is entitled to administrative expense priority for, inter alia, any response costs it incurs with respect to property of the estate after the petition date. The United States reserves the right to file an application for administrative expenses and to take other appropriate action in the future with respect to property of the estate.

ADDITIONAL TERMS

32. This Proof of Claim is filed as an unsecured non-priority claim, except to the extent: (i) any rights of setoff secure the United States' claims; (ii) any secured/trust interest exists in insurance proceeds received by Mark IV on account of the United States' claims; and (iii) administrative priority exists with respect to property of the estate, post-petition violations of law, or otherwise. The United States will file any application for administrative expenses at the appropriate time.

33. This Proof of Claim is also filed to the extent necessary to protect the United States' rights with respect to any insurance proceeds received by Mark IV, and any funds held in escrow by Mark IV, in connection with the matters discussed herein.

34. This Proof of Claim is without prejudice to any right under 11 U.S.C. § 553 to set off, against this claim, debts owed (if any) to Mark IV by this or any other federal agency.

35. The United States has not perfected any security interest on its claims against Mark IV.

36. Except as stated in this Proof of Claim, no judgments against Mark IV have been rendered on the claims set forth herein.

37. No payments to the United States have been made by Mark IV on the claims set forth herein.

38. This Proof of Claim reflects certain known liabilities of Mark IV to the United States. The United States reserves the right to amend this Proof of Claim to assert additional liabilities, including but not limited to liabilities for additional costs for the matters discussed herein.

39. Additional documentation in support of this Proof of Claim is too voluminous to attach, but is available upon request.

Dated: October 27, 2009
New York, New York

PREET BHARARA
United States Attorney for the
Southern District of New York

By: /s/ Daniel P. Filor
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Mark IV Industries, Inc. Claims
c/o Epiq Bankruptcy Solutions, LLC
757 Third Avenue, 3rd Floor

New York, NY 10017

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Invoice #
PO #
Dept #

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	Chapter 11
MARK IV INDUSTRIES, INC., et al.,	Case No. 09-12795 (SMB)
	Honorable Stuart M. Bernstein
Debtors.	(Jointly Administered)

STIPULATION AND ORDER RESOLVING THE CLAIMS OF THE UNITED STATES OF AMERICA, THE NEW MEXICO ENVIRONMENT DEPARTMENT AND THE CHANT FAMILY II LIMITED PARTNERSHIP

Mark IV Industries, Inc. ("Mark IV"), the United States of America, on behalf of the United States Environmental Protection Agency (collectively, "EPA"), the New Mexico Environment Department ("NMED") and the Chant Family II Limited Partnership ("Chant" and, collectively with Mark IV, EPA and NMED, the "Parties"), hereby enter into this stipulation and order (the "Stipulation") and stipulate and agree as follows:

WHEREAS, on April 30, 2009 (the "Petition Date"), Mark IV and certain of its subsidiaries and affiliates (collectively, the "Debtors")[1] filed voluntary petitions (collectively, the "Bankruptcy Cases") under chapter 11 of title 11 of the United States Code (11 U.S.C. §§ 101-1532, as amended) in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court");

[1] The Debtors collectively include: Aerospace Sub, Inc.; Armtek International Holding Company, Inc.; Automatic Signal/Eagle Signal Corp.; Dayco Products, LLC; F-P Displays, Inc.; F-P Technologies Holding Corp.; Former Fuel Systems, Inc.; Luminator Holding L.P.; Luminator Service Inc.; Mark IV Holdings, LLC; Mark IV Industries, Inc.; Mark IV Invesco, LLC; Mark IV IVHS Holding Corp.; Mark IV Pay Agent, Inc.; Mark IV Transportation Technologies Holding Corp.; NRD, LLC; Seebreeze Wireless Holdings, L.P.; and Woods Liquidating Corp.

WHEREAS, prior to the Petition Date, Mark IV was conducting environmental remediation at a property located at 14800 Central Avenue, SE in Albuquerque, New Mexico, formerly operated by Gulton Industries, Inc. (the "New Mexico Site") and at the Electro-Voice Superfund Site No. 05E8, located at 600 Cecil Street in Buchanan, Michigan (the "Electro-Voice Site");

WHEREAS, on July 30, 2009, Mark IV and each of the other Debtors filed the *First Amended Joint Plan of Reorganization of Mark IV Industries, Inc. and its Affiliated Debtors and Debtors-in-Possession* (as subsequently amended, supplemented, or otherwise modified, the "Plan");

WHEREAS, on or about August 17, 2009, Chant, as the current owner of the New Mexico Site, filed a proof of claim which was assigned number 868 on the register of claims maintained in these proceedings seeking the estimated future costs of cleaning up the New Mexico Site (the "Chant Claim");

WHEREAS, on September 23, 2009, the Bankruptcy Court signed an order [Docket No. 528] (the "Confirmation Order") confirming the Plan;

WHEREAS, on October 5, 2009, Mark IV initiated an adversary proceeding against NMED in the Bankruptcy Court to determine the dischargeability of Mark IV's liability for environmental contamination at the New Mexico Site (the "New Mexico Adversary Proceeding"), and Chant and EPA subsequently intervened in the proceeding;

WHEREAS, on or about October 27, 2009, NMED filed protectively a proof of claim which was assigned number 1635 on the register of claims maintained in these proceedings seeking to recover the estimated future cleanup costs at the New Mexico Site (the "NMED Cleanup Costs Claim");

WHEREAS, on or about October 27, 2009, NMED filed a proof of claim which was assigned number 1637 on the register of claims maintained in these proceedings seeking to recover its past and future oversight costs in overseeing the cleanup of the New Mexico Site (the "NMED Oversight Costs Claim");

WHEREAS, on or about October 27, 2009, EPA filed protectively a proof of claim which was assigned number 1639 on the register of claims maintained in these proceedings (the "EPA Proof of Claim" and collectively with the Chant Claim, the NMED Cleanup Costs Claim, and the NMED Oversight Costs Claim, the "Claims"). The EPA Proof of Claim seeks to recover (a) EPA's response costs at the Electro-Voice Site incurred prior to the Petition Date (the "EPA EV Past Costs"), (b) EPA's response costs at the Electro-Voice Site incurred and to be incurred subsequent to the Petition Date ("EPA EV Future Costs"), and (c) EPA's response costs incurred and to be incurred at the New Mexico Site (the "EPA NM Future Costs" as to any costs incurred after the Petition Date and not including any costs incurred prior to the Petition Date, and together with the EPA EV Future Costs, the "EPA Future Costs"). The EPA Proof of Claim further asserts that Debtors and Reorganized Debtors must comply with injunctive obligations to comply with work requirements imposed by environmental statutes, regulations, orders or permits, and EPA reserves its right to take future actions to enforce any such obligations (the "EPA Injunctive Relief");

WHEREAS, on November 12, 2009, NMED filed its Answer and Counterclaims in the New Mexico Adversary Proceeding, contesting the dischargeability of Mark IV's liability for environmental cleanup of the New Mexico Site, and seeking injunctive relief under New Mexico law for cleanup of the New Mexico Site;

WHEREAS, the Effective Date (as defined in the Plan) occurred on November 13, 2009, and the Debtors emerged from bankruptcy on such date (the Debtors and any successors as set forth in the Plan from and after the Effective Date, the "Reorganized Debtors");

WHEREAS, on August 11, 2010, Mark IV objected to the NMED Cleanup Costs Claim and the NMED Oversight Costs Claim pursuant to the *Reorganized Debtors' Twentieth Omnibus Objection To The Allowance Of Claims: (A) Duplicate Claims; (B) Claims To Be Modified; (C) Settled Claims; (D) No Liability Claims; (E) Insurers Claims; And (F) New Mexico Claims* (the "New Mexico Objection");

WHEREAS, on August 11, 2010, Mark IV objected to the Chant Claim pursuant to the *Reorganized Debtors' Objection To The Claim Of The Chant Family II Limited Partnership (Claim No. 868)* (the "Chant Objection");

WHEREAS, on August 11, 2010, Mark IV objected to the EPA Proof of Claim pursuant to the *Reorganized Debtors' Objection To The Claim Of The United States of America (Claim No. 1639)* (the "EPA Objection" and, together with the New Mexico Objection and the Chant Objection, the "Objections");

WHEREAS, the hearing with respect to the Objections was adjourned until the New Mexico Adversary Proceeding was resolved;

WHEREAS, on October 21, 2010, the Bankruptcy Court issued an opinion holding that Mark IV's liability to perform its cleanup obligations at the New Mexico Site was not a dischargeable claim in Mark IV's bankruptcy;

WHEREAS, on December 6, 2010, the Bankruptcy Court issued an *Order Granting Motion for Summary Judgment, Denying Motion for Summary Judgment and a Final Judgment* in favor of NMED (the "Order and Final Judgment");

WHEREAS, on December 15, 2010, Mark IV filed a notice of appeal to the District Court of the Southern District of New York appealing the Order and Final Judgment;

WHEREAS, on September 28, 2011, the District Court affirmed the Bankruptcy Court's decision, an opinion which Mark IV intends to appeal in the absence of this Stipulation and Order (the "New Mexico Case");

WHEREAS, contemporaneously with this Stipulation, NMED, Mark IV and Chant have executed a Consent Decree (the "New Mexico Consent Decree"), to be entered by the State of New Mexico District Court for the First Judicial District, pursuant to which, among other things, Mark IV has agreed to resume and complete the cleanup of the New Mexico Site and to pay NMED its oversight costs in settlement of the New Mexico Case;

WHEREAS, Mark IV has continued to clean up the Electro-Voice Site throughout Mark IV's bankruptcy proceedings and has not asserted that its obligations to do so were discharged by the Confirmation Order; and

WHEREAS, without admitting any liability, the Parties wish to resolve each of the outstanding Claims, Objections, and other matters without further litigation as provided herein.

THEREFORE, the Parties hereby stipulate and agree as follows:

STIPULATION

1. In full and final satisfaction and settlement of each of the Claims, but subject to paragraphs 7, 8 and 9, the Parties agree to the following:

(a) the Chant Claim is hereby withdrawn with prejudice and Chant shall not be entitled to receive any distribution in the Debtors' bankruptcy proceedings pursuant to the Plan or otherwise;

(b) the NMED Cleanup Costs Claim is hereby withdrawn with prejudice and NMED shall not be entitled to receive any distribution in the Debtors' bankruptcy proceedings pursuant to the Plan or otherwise with respect to any future costs to conduct cleanup at the New Mexico Site;

(c) that portion of the NMED Oversight Costs Claim allocable to past (pre-petition) oversight costs shall be deemed an Allowed Class 7 General Unsecured Claim (as defined in the Plan) allowed against Mark IV in the amount of $14,431.36 and shall receive the treatment provided in the Plan for holders of Allowed Class 7 General Unsecured Claims in full satisfaction of such NMED Oversight Costs Claim;

(d) that portion of the NMED Oversight Costs Claim allocable to future (post-petition) oversight costs is hereby withdrawn with prejudice and NMED shall not be entitled to receive any distribution in the Debtors' bankruptcy proceedings pursuant to the Plan or otherwise with respect to any future (post-petition) oversight costs (i.e., those incurred after the Petition Date);

(e) NMED's Counterclaim seeking injunctive relief under New Mexico law in the New Mexico Adversary Proceeding is hereby dismissed;

(f) that portion of the EPA Proof of Claim seeking to recover the EPA EV Past Costs shall be deemed an Allowed Class 7 General Unsecured Claim allowed against Mark IV in the amount of $87,873.70 and shall receive the treatment provided in the Plan for holders of Allowed Class 7 General Unsecured Claims in full satisfaction of such EPA EV Past Costs; and

(g) except with respect to the EPA EV Past Costs, the EPA Proof of Claim is hereby withdrawn with prejudice, including without limitation, claims, if any, for costs

incurred by EPA at the New Mexico Site prior to the Petition Date ("EPA NM Past Costs" and, collectively with the EPA EV Past Costs, the "EPA Past Costs"), subject to the terms and conditions contained in this Stipulation.

2. With respect to the Allowed Class 7 General Unsecured Claim set forth in paragraph 1(f) of this Stipulation for EPA (the "EPA Allowed Claim"), only the net cash received by EPA upon sale of the non-cash distributions to be made in accordance with the Plan and pursuant to this Stipulation for the EPA Allowed Claims for the Electro-Voice Site, and not the total amount of the EPA Allowed Claims, shall be credited by EPA to its account for the Electro-Voice Site, which credit shall reduce the liability of non-settling potentially responsible parties for the site by the amount of the credit.

3. EPA may, in its sole discretion, deposit any portion of the proceeds of any non-cash distributions it receives for a site, on account of the EPA Allowed Claim set forth in paragraph 1(f) of this Stipulation, into the Hazardous Substance Superfund or an EPA special account established for the site within the Hazardous Substance Superfund, to be retained and used to conduct or finance response actions at or in connection with the site, or to be transferred to the Hazardous Substance Superfund.

4. Non-cash distributions to the United States on behalf of EPA shall be made to: U.S. EPA, Cincinnati Finance Center, Attn: Accounts Receivable Branch, EPA/OCFO/OFS/CFC/ARB, 4411 Montgomery Road, Suite 310, Cincinnati, OH 45212.

5. The Debtors shall transmit written confirmation of distributions to the United States at the addresses specified below:

The United States:
BENJAMIN FISHEROW
Acting Chief, Environmental Enforcement Section
Environment and Natural Resources Division

U.S. Department of Justice
P.O. Box 7611
Ben Franklin Station
Washington, DC 20044

PREET BHARARA
United States Attorney for the Southern District of New York
86 Chambers Street, Third Floor
New York, New York 10007
Attn: Daniel P. Filor, Alicia M. Simmons

EPA:
JAN CARLSON
Associate Regional Counsel
U.S. Environmental Protection Agency
Region 5, Mail Code C-14J
77 West Jackson Blvd.
Chicago, Illinois 60604

DAVID SMITH-WATTS
Attorney-Advisor
Office of Site Remediation Enforcement
U.S. Environmental Protection Agency
1200 Pennsylvania Ave., NW (Mail Code 2272A)
Washington, DC 20460

6. Notwithstanding any other provision of this Stipulation, and except as provided under applicable non-bankruptcy law, there shall be no restrictions on the ability and right of EPA to transfer or sell all or a portion of any securities distributed to it pursuant to the Plan of Reorganization, to sell its right to all or a portion of any distributions or payments under the Plan to one or more third parties, or to transfer or sell to one or more third parties all or a portion of any EPA Allowed Claim authorized pursuant to this Stipulation.

7. Debtors and Reorganized Debtors shall not contend that the EPA Future Costs were discharged, impaired, or otherwise affected in these Bankruptcy Cases, and, subject to all defenses of the Reorganized Debtors under applicable environmental laws, Reorganized Debtors shall pay the EPA Future Costs to the extent such costs are documented and not inconsistent with

the National Contingency Plan, codified at 40 C.F.R Part 300. With respect to the New Mexico Site and the Electro-Voice Site (together, the "Sites"), Debtors and Reorganized Debtors shall not contend that the EPA Injunctive Relief or any actions against the Debtors or the Reorganized Debtors by the United States or NMED under CERCLA, RCRA, or similar state laws seeking to compel the performance of a removal action, remedial action, corrective action, abatement, closure, or any other cleanup action, including actions to address hazardous substances that have migrated to a proximate location from either Site, were discharged, impaired, or otherwise affected in the Bankruptcy Cases. Any claims of or obligations to the United States or NMED by the Debtors or Reorganized Debtors under Section 107 of CERCLA, 42 U.S.C. § 9607, or similar state laws, for recovery of response costs with respect to response actions taken on or after the Petition Date at either of the Sites, including such response actions taken on or after the Petition Date to address hazardous substances that have migrated from either of the Sites to a proximate location, shall not be discharged, impaired, or otherwise affected under Section 1141 of the Bankruptcy Code by the Confirmation Order, nor shall such claims or obligations be impaired or affected in any way by the Bankruptcy Cases or Confirmation Order.

8. Notwithstanding any other provision of this Stipulation, except with respect to the payment of the EPA EV Past Costs (which shall be treated as provided in paragraph 1(f) above): (i) the Debtors and Reorganized Debtors shall comply with all obligations of Debtors under the Consent Decree related to the Electro-Voice Site that was entered on February 15, 2001, in *United States v. Mark IV Industries, Inc., et al.*, Civil NO. 1:00 CV 918 (W.D. Mich.) (the "Electro-Voice Consent Decree") and (ii) the Debtors' and Reorganized Debtors' obligations under the Electro-Voice Consent Decree, including the obligations under that Consent Decree to perform work and reimburse future response costs of the United States shall not be discharged,

impaired, or otherwise affected in any way by these Bankruptcy Cases, Confirmation Order, or this Stipulation.

9. Notwithstanding any other provision of this Stipulation, the Debtors and Reorganized Debtors shall comply with all their obligations under the New Mexico Consent Decree. The Debtors and Reorganized Debtors' obligations under the New Mexico Consent Decree, including the obligations under that Consent Decree to perform work and reimburse future oversight costs of NMED shall not be discharged, impaired, or otherwise affected in any way by these Bankruptcy Cases, Confirmation Order, or this Stipulation.

10. This Stipulation shall become effective upon the latter of (a) the entry of the New Mexico Consent Decree by the State of New Mexico District Court for the First Judicial District, (b) approval and entry of this Stipulation by the Bankruptcy Court and (c) such Bankruptcy Court approval and entry having become final and nonappealable (the "Effective Date").

11. Upon the Effective Date of this Stipulation, each of the Objections shall be deemed withdrawn. Upon the Effective Date of this Stipulation, Mark IV agrees that it shall not file an appeal of the New Mexico Case to the United States Court of Appeals. If Mark IV has already filed such an appeal on or before the Effective Date Mark IV shall, within three business days thereof, seek to dismiss the New Mexico Appeal.

12. Nothing in this Stipulation, the Plan or the Confirmation Order discharges, releases, or precludes EPA or NMED from asserting against the Reorganized Debtors any environmental liability that is not a claim, as the term "claim" is defined in the Bankruptcy Code.

13. Other than with respect to (a) the obligations which Mark IV has agreed to assume under the New Mexico Consent Decree resolving the New Mexico Case, (b) Mark IV's obligations with respect to the New Mexico Site as provided in paragraphs 1, 7 and 9 of this

Stipulation, and (c) Mark IV's obligations with respect to the Electro-Voice Site as provided in paragraph 1, 7 and 8 of this Stipulation and in the Electro-Voice Consent Decree, nothing in this Stipulation shall impair or otherwise alter the discharge of the Debtors' and Reorganized Debtors' claims provided in the Plan, the Confirmation Order or section 1141 of the Bankruptcy Code.

14. Other than the obligations that Mark IV has agreed to assume under the New Mexico Consent Decree, this Stipulation resolves all liability that the Debtors, the Reorganized Debtors and any of their respective former or current officers, directors, employees, attorneys and agents acting in such capacities may have to: (i) EPA with respect to the EPA Past Costs; (ii) Chant with respect to matters set forth in the Chant Claim and the Chant Counterclaim in the New Mexico Adversary Proceeding and (iii) NMED with respect to matters set forth in the NMED Cleanup Costs Claim, the NMED Oversight Costs Claim, and the NMED Counterclaim in the New Mexico Adversary Proceeding.

15. Nothing in this Stipulation shall be construed as an acknowledgment, admission, concession, or stipulation of liability or wrongdoing by any Party, but Mark IV agrees to comply with the terms of this Stipulation.

16. Except as relates to actions to recover the EPA EV Past Costs and the EPA NM Past Costs, nothing in this Stipulation shall be deemed to limit the authority of the United States to take any response action under Section 104 of CERCLA, 42 U.S.C. § 9604, or any other applicable statute or regulation, or to alter the applicable legal principles governing judicial review of any action taken by the United States pursuant to such authority. Nothing in this Stipulation shall be deemed to limit the information-gathering authority of the United States or NMED under Sections 104 and 122 of CERCLA, 42 U.S.C. §§ 9604 and 9622, or any other

applicable statute or regulation, or to excuse the Debtors from any disclosure or notification requirements imposed by CERCLA, RCRA, or any other applicable statute or regulation.

17. The Debtors' claims agent, Epiq Bankruptcy Solutions, LLC, is directed to amend the Debtors' claims register to reflect the terms of this Stipulation.

18. This Stipulation shall be binding upon Mark IV and Chant and their respective predecessors, successors and assigns, and on NMED and EPA and their respective successor agencies.

19. This Stipulation may be executed by facsimile or electronic signature (in PDF format) and in counterparts, each of which (upon execution of a counterpart by each Party), individually or taken together, shall constitute a single integrated agreement, and shall be treated as an original for all purposes.

20. Each individual signing this Stipulation on behalf of any Party acknowledges and, with respect to his or her own signature below, warrants and represents, that he or she is authorized, on behalf of the respective Parties indicated below, to enter into the agreements contained herein and to execute this Stipulation in his or her representative capacity as reflected below.

21. The Bankruptcy Court has jurisdiction over the subject matter hereof, pursuant to 28 U.S.C. §§ 157, 1331 and 1334, and 42 U.SC. §§ 9607 and 9613(b), and shall retain jurisdiction over any disputes or disagreements arising from or relating to this Stipulation.

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For the NEW MEXICO ENVIRONMENT DEPARTMENT:

By: /s/ F. David Martin
F. DAVID MARTIN
SECRETARY OF ENVIRONMENT

Date: 10/24/11

By: /s/ Charles de Saillan
CHARLES de SAILLAN
Assistant General Counsel
Special Assistant Attorneys General
New Mexico Environment Department
Harold Runnels Building, Room N4100
1190 St. Francis Drive
Santa Fe, New Mexico 87501
(505) 827-2985

Date: 10/24/11

For the UNITED STATES ENVIRONMENTAL PROTECTION AGENCY:

By: /s/ Cynthia Giles_____ Date: 10/19/11_____

CYNTHIA GILES
Assistant Administrator for Enforcement
and Compliance Assurance
U.S. Environmental Protection Agency
Office of Enforcement and Compliance Assurance
1200 Pennsylvania Avenue, NW
Washington, DC 20460

For the UNITED STATES OF AMERICA:

PREET BHARARA
United States Attorney for the
Southern District of New York

By: /s/ Alicia M. Simmons Date: 10/21/11
DANIEL P. FILOR
ALICIA M. SIMMONS
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New York, New York 10007
(212) 637-2726

By: /s/ Benjamin W. Fisherow Date: _____
BENJAMIN W. FISHEROW
Acting Chief
Environmental Enforcement Section
Environment and Natural Resources Division
U.S. Department of Justice
P.O. Box 7611
Washington, DC 20044

For MARK IV INDUSTRIES, INC.:

By: /s/ Mark Barberio_____ Date: _____
MARK BARBERIO
Co-Chief Executive Officer and Chief Financial Officer
Mark IV Industries, Inc.
One Towne Centre
501 John James Audubon Parkway
Amherst, New York 14226

For The CHANT FAMILY II LIMITED PARTNERSHIP:

By: /s/ Gregory A. Chant Date: 10/14/11
GREGORY A. CHANT
Member

By: /s/ Christopher H. Chant Date: 10/14/11
CHRISTOPHER H. CHANT
Member

By: /s/ Judith W. Chant Date: 10/14/11
JUDITH W. CHANT
Member

SO ORDERED:

Date: November 22, 2011

/s/ Stuart M. Bernstein
THE HONORABLE STUART M. BERNSTEIN
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 5

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11
MARK IV INDUSTRIES, INC., et al.,	:	Case No. 09-12795 (SMB)
	:	(Jointly Administered)
Debtors.[1]	:	

FINDINGS OF FACT, CONCLUSIONS OF LAW AND ORDER CONFIRMING FIRST AMENDED JOINT PLAN OF REORGANIZATION OF MARK IV INDUSTRIES, INC. AND ITS AFFILIATED DEBTORS AND DEBTORS-IN-POSSESSION

Upon the July 8, 2009 motion (the "Solicitation Procedures Motion") [Docket No. 329] of Mark IV Industries, Inc. ("Mark IV") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors" or the "Reorganized Debtors") filed with the Bankruptcy Court for the Southern District of New York (the "Court"), for entry of an order approving (I) the form and manner of notice of the Debtors' hearing to approve the Disclosure Statement (as amended from time to time and including all exhibits and supplements thereto, the "Disclosure Statement") with respect to the First Amended Joint Plan of Reorganization of Mark IV Industries, Inc. and Its Affiliated Debtors and Debtors-

[1] The following U.S. subsidiaries' and affiliates' (along with the last four digits of each of their federal taxpayer identification numbers) chapter 11 cases (the "Chapter 11 Cases") are jointly-administered with Mark IV Industry, Inc.'s (3979) chapter 11 case: Aerospace Sub, Inc. (7835); Armtek International Holding Company, Inc. (3145); Automatic Signal/Eagle Signal Corp. (0078); Dayco Products, LLC (8206); F-P Displays, Inc. (3765); F-P Technologies Holding Corp. (5274); Former Fuel Systems, Inc. (6178); Luminator Holding L.P. (8463); Luminator Service Inc. (3077); Mark IV Holdings, LLC (9139); Mark IV Invesco, LLC (0896); Mark IV IVHS Holding Corp. (1674); Mark IV Pay Agent, Inc. (6834); Mark IV Transportation Technologies Holding Corp. (1626); NRD, LLC (8658); Seebreeze Wireless Holdings, L.P. (4388); and Woods Liquidating Corp. (3977).

in-Possession (the "Plan")[2], (II) the Disclosure Statement, (III) procedures for the temporary allowance of claims for voting purposes only, the voting record date, the voting deadline and certain other procedures, (IV) the form and manner of notice of the confirmation hearing (the "Confirmation Hearing Notice"), including the notice of procedures for filing objections to (A) the Plan and (B) to the assumption or rejection of executory contracts and unexpired leases, and (V) solicitation procedures for confirmation of the Plan; and upon the order entered on July 30, 2009 granting the Solicitation Procedures Motion (the "Solicitation Procedures Order") [Docket No. 377]; and the Debtors having filed with the Court certain exhibits to the Plan; and the Court on September 22, 2009 having held a hearing pursuant to section 1129 of the Bankruptcy Code to consider confirmation of the Plan (the "Confirmation Hearing"); and the Court having considered (A) the Debtors' Memorandum of Law (i) in Support of Confirmation of the First Amended Joint Plan of Reorganization of Mark IV Industries, Inc. and Its Affiliated Debtors and Debtors-in-Possession and (ii) in Response to Objections Thereto, filed by the Debtors on September 18, 2009, (B) the (i) Declaration of Mark G. Barberio, Vice President and Chief Financial Officer of the Debtors, In Support of the First Amended Joint Plan of Reorganization of Mark IV Industries, Inc. and Its Affiliated Debtors and Debtors-in-Possession [Docket No. 514] (the "Barberio Declaration"); (ii) Declaration of Saul Burian In Support of the First Amended Joint Plan of Reorganization of Mark IV Industries, Inc. and Its Affiliated Debtors and Debtors-in-Possession [Docket No. 515] (the "Burian Declaration"); and (iii) Declaration of David Orlofsky, Chief Restructuring Officer of the Debtors, In Support of the First Amended Joint Plan of Reorganization of Mark IV Industries, Inc. and Its Affiliated Debtors and Debtors-

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[2] Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed to such terms in the Plan, a copy of which is annexed hereto as Exhibit A.

in-Possession [Docket No. 516] (the "Orlofsky Declaration")each filed by the Debtors in advance of the Confirmation Hearing; the Court having admitted into the record and considered evidence at the Confirmation Hearing; and the Court having taken judicial notice of the contents of the docket of the Chapter 11 Cases maintained by the Clerk of the Court and/or its duly-appointed agent, including all pleadings and other documents filed and orders entered thereon; and after due deliberation thereon and good and sufficient cause appearing therefor,

It hereby is DETERMINED, FOUND, ADJUDGED, DECREED AND ORDERED THAT:

FINDINGS OF FACT AND CONCLUSIONS OF LAW[3]

A. Jurisdiction; Venue; Core Proceeding (28 U.S.C. §§ 157(b)(2) and 1334(a)). This Court has jurisdiction over the Chapter 11 Cases pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. Confirmation of the Plan is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(L), and this Court has jurisdiction to determine whether the Plan complies with the applicable provisions of the Bankruptcy Code and should be confirmed.

B. Filing of Plan and Plan Exhibits. On July 30, 2009, the Debtors filed the Plan and the Disclosure Statement. The Plan consists of eighteen separate plans jointly proposed and filed by each of the Debtors. Unless stated otherwise, each reference in these Findings and Conclusions to the Plan (in the singular) is a reference to all such eighteen separate plans. On September 1, 2009, the Debtors filed Exhibit O (Schedule of Unexpired Leases and Executory

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[3] Each finding of fact set forth or incorporated herein, to the extent it is or may be deemed a conclusion of law, shall also constitute a conclusion of law. Each conclusion of law set forth or incorporated herein, to the extent it is or may be deemed a finding of fact, shall also constitute a finding of fact.

Contracts to be Rejected Pursuant to the Plan) to the Plan. On September 8, 2009, the Debtors filed Exhibits A through N to the Plan (as modified), the notice of the identities of the initial members of the Board of Managers of Mark IV, LLC and the initial terms of their compensation and the Restructuring Transactions Notice.[4]

C. Transmittal of Solicitation Package. On or before August 11, 2009, the Debtors caused the Solicitation Packages (as set forth in the Solicitation Procedures Order) to be served and distributed as required thereby, all as set forth in the Stephanie Kjontvedt Affidavit of Service of Solicitation Packages filed on August 24, 2009 [Docket No. 431] (the "Kjontvedt Affidavit"). Additionally, on or before August 11, 2009, the Debtors caused to be mailed (i) the Confirmation Hearing Notice, the Plan, the Disclosure Statement and the Solicitation Procedures Order (without exhibits) to all parties on the Master Service List and all parties on the Bankruptcy Rule 2002 List, and (ii) the Confirmation Hearing notice to over 38,800 parties listed on the Debtors' creditor matrix.

D. Publication of Confirmation Hearing Notice. The Debtors published the Confirmation Hearing Notice in: (i) The Wall Street Journal (National Edition) on August 6, 2009; (ii) The Financial Times (Worldwide Edition) on August 6, 2009; (iii) the Chicago Tribune on August 6, 2009; (iv) the Niles Herald-Spectator (Niles, Illinois) on August 5, 2009; and (v) the Asheville Citizen Times on August 6, 2009. See the Notice of Filing of Affidavits of Publication filed on September 16, 2009 [Docket No. 497].

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[4] To the extent that drafts or summary descriptions of documents have been filed with the Court in connection with the Plan, the draft documents will be finalized pursuant to the Plan for execution and delivery.

E. Solicitation. Votes on the Plan were solicited in good faith and in compliance with sections 1125 and 1126 of the Bankruptcy Code, Bankruptcy Rules 3017 and 3018, the Disclosure Statement, the Solicitation Procedures Order, the local rules of this Court, all other applicable provisions of the Bankruptcy Code, and all other applicable rules, laws, and regulations applicable to such solicitation.

F. Good Faith Solicitation (11 U.S.C. § 1125(e)). All persons within the definition of Released Parties who solicited votes on the Plan are entitled to the protections afforded by section 1125(e) of the Bankruptcy Code as well as the exculpation and limitation of liability provisions set forth in Section 11.7 of the Plan.

G. Voting Report. On September 17, 2009, Epiq Bankruptcy Solutions LLC filed the Declaration of James Katchadurian of Epiq Bankruptcy Solutions, LLC Regarding Voting On, and Tabulation Of, Ballots Accepting and Rejection the First Amended Joint Plan of Reorganization [Docket No. 509] (the "Voting Report"), certifying the method and results of the ballot tabulation for each of the Classes entitled to vote under the Plan (the "Voting Classes"). As evidenced by the Voting Report, all Voting Classes for which votes were received have accepted the Plan with respect to each of the Debtors in accordance with section 1126 of the Bankruptcy Code.

H. Plan Compliance with Bankruptcy Code (11 U.S.C. § 1129(a)(1)). The Plan satisfies section 1129(a)(1) of the Bankruptcy Code because it complies with the applicable provisions of the Bankruptcy Code, including, but not limited to: (a) the proper classification of Claims and Interests (11 U.S.C. §§ 1122, 1123(a)(1)); (b) the specification of Unimpaired Classes (11 U.S.C. § 1123(a)(2)); (c) the specification of treatment of Impaired Classes (11

U.S.C. § 1123(a)(3)); (d) provision for the same treatment of each Claim or Interest within a Class (11 U.S.C. § 1123(a)(4)); (e) provision for adequate and proper means for implementation (11 U.S.C. § 1123(a)(5)); (f) the prohibition against the issuance of non-voting equity securities (11 U.S.C. § 1123(a)(6)); (g) adequate disclosure of the procedures for determining the identities and affiliations of the members, officers, and Trustee with respect to the Reorganized Debtors and the Creditors' Trust (11 U.S.C. § 1123(a)(7)); and (h) additional plan provisions permitted to effectuate the restructuring of these Chapter 11 Cases (11 U.S.C. § 1123(b)).

I. Debtors' Compliance with Bankruptcy Code (11 U.S.C. § 1129(a)(2)). The Debtors have complied with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Solicitation Procedures Order, and other orders of this Court, thereby satisfying section 1129(a)(2) of the Bankruptcy Code.

J. Plan Proposed in Good Faith (11 U.S.C. § 1129(a)(3)). The Debtors have proposed the Plan in good faith and not by any means forbidden by law, thereby satisfying section 1129(a)(3) of the Bankruptcy Code. In determining that the Plan has been proposed in good faith, the Court has examined the totality of the circumstances surrounding the filing of the Chapter 11 Cases, the formulation of the Plan and all modifications thereto. The Chapter 11 Cases were filed, and the Plan and all modifications thereto were proposed, with the legitimate and honest purpose of reorganizing and maximizing the value of the Debtors and the recovery to Claimholders. Therefore, the Debtors have proposed the Plan in good faith and not by any means forbidden by law, and section 1129(a)(3) of the Bankruptcy Code is satisfied with respect to the Plan.

K. Payments for Services or Costs and Expenses (11 U.S.C. § 1129(a)(4)). Any payment made or to be made by the Debtors for services or for costs and expenses in connection with the Chapter 11 Cases, including administrative expense and substantial contribution claims under sections 503 and 507 of the Bankruptcy Code, or in connection with the Plan and incident to the Chapter 11 Cases, either has been approved by or is subject to the approval of the Court as reasonable, thereby satisfying section 1129(a)(4) of the Bankruptcy Code.

L. Board of Managers, Officers, and Insiders (11 U.S.C. § 1129(a)(5)). The initial board of managers of Mark IV, LLC will consist of five (5) managers. Pursuant to section 6.8 of the Plan, the identities of the initial members of the managing committee have been disclosed on Appendix 1 to the Debtors' Notice of Filing of (I) Restructuring Transactions Notice; (II) Identities of the Initial Members of the Board of Managers of New LLC; and (III) Exhibits to the First Amended Joint Plan of Reorganized of Mark IV Industries, Inc. and Its Affiliated Debtors and Debtors-in-Possession filed with the Court on September 8, 2009 [Docket No.450] (the "Plan Exhibit Notice"). The Debtors have disclosed that the existing officers of the Debtors shall remain in their current capacities as officers of the Reorganized Debtors, subject to the ordinary rights of replacement. Therefore, the Debtors have disclosed the initial members of the managing committee and officers of the Reorganized Debtors, including the identity of any insider that will be employed or retained by the Reorganized Debtors. Also pursuant to the Plan Exhibit Notice, the Debtors filed Plan Exhibit B (Summary Description of the Terms of the Management Equity Incentive Plan) and Plan Exhibit L (Summary Description of Terms of the Terms of Employment of Certain Key Executives), which, along with Appendix 1 to the Plan Exhibit Notice, adequately disclose the compensation to be received by certain members of the

Reorganized Debtors' management, other key employees and the initial members of the Board of Managers. The appointment to, or continuance in, such office of each individual, is consistent with the interests of holders of Claims and Interests, and with public policy. Therefore, section 1129(a)(5) of the Bankruptcy Code is satisfied with respect to the Plan.

M. No Rate Changes (11 U.S.C. § 1129(a)(6)). Section 1129(a)(6)of the Bankruptcy Code is satisfied because the Plan does not provide for any change in rates over which a governmental regulatory commission has jurisdiction.

N. Best Interests Test (11 U.S.C. § 1129(a)(7)). The liquidation analysis attached as Appendix E to the Disclosure Statement, the Barberio Declaration, the Burian Declaration, the Orlofsky Declaration and other evidence proffered or adduced at the Confirmation Hearing (1) are persuasive and credible, (2) are based upon reasonable and sound assumptions, (3) provide a reasonable estimate of the liquidation values of the Debtors upon hypothetical conversion to cases under Chapter 7 of the Bankruptcy Code, and (4) establish that each holder of a Claim or Interest in an Impaired Class that has not accepted the Plan will receive or retain under the Plan, on account of such Claim or Interest, property of a value, as of the Effective Date, that is not less than the amount that such holder would receive if the Debtors were liquidated under Chapter 7 of the Bankruptcy Code on such date. Therefore, the Plan satisfies section 1129(a)(7) of the Bankruptcy Code.

O. Acceptance By Certain Classes (11 U.S.C. § 1129(a)(8)). Classes 1, 2, 3, 4, and 5 (Class 5 applies to the Plan with respect to all of the Debtors except for Mark IV) are Unimpaired by the Plan and therefore, under section 1126(f) of the Bankruptcy Code, such Classes are conclusively presumed to have accepted the Plan. Further, all Impaired Voting

Classes in the Chapter 11 Cases of the Debtors for which votes were received have voted to accept the Plan. Class 9 (with respect to the Bankruptcy Case of Mark IV [Case No. 09-12795]) and Class 8 (in cases where Claims were classified but no votes were received) are deemed to reject the Plan and, therefore, section 1129(a)(8) of the Bankruptcy Code has not been satisfied with respect to these Classes.

P. Treatment of Administrative and Priority Tax Claims and Other Priority Claims (11 U.S.C. § 1129(a)(9)). The treatment of Administrative Claims and Other Priority Claims under the Plan satisfies the requirements of section 1129(a)(9)(A) and (B) of the Bankruptcy Code, and the treatment of Priority Tax Claims under the Plan satisfies the requirements of section 1129(a)(9)(C) of the Bankruptcy Code.

Q. Acceptance By Impaired Class (11 U.S.C. § 1129(a)(10)). At least one Impaired Class of Claims in each Chapter 11 Case voted to accept the Plan determined without including any acceptance of the Plan by any "insiders." Therefore, section 1129(a)(10) of the Bankruptcy Code is satisfied with respect to the Plan.

R. Feasibility (11 U.S.C. § 1129(a)(11)). The Plan does not provide for the liquidation of all or substantially all of the property of the Debtors. The financial projections in Appendix C to the Disclosure Statement, the Barberio Declaration, the Burian Declaration, the Orlofsky Declaration and the evidence proffered or adduced at the Confirmation Hearing (i) are persuasive and credible, (ii) have not been controverted by other credible evidence or sufficiently challenged in any of the objections to the Plan, and (iii) establish that the Plan is feasible and that confirmation of the Plan is not likely to be followed by the liquidation of the Reorganized

Debtors or the need for further financial reorganization of the Reorganized Debtors. Therefore, the Plan satisfies section 1129(a)(11) of the Bankruptcy Code.

S. Payment of Fees (11 U.S.C. § 1129(a)(12)). The Debtors have paid or, pursuant to the Plan, will pay by the Effective Date, fees payable under 28 U.S.C. § 1930, thereby satisfying section 1129(a)(12) of the Bankruptcy Code.

T. Continuation of Retiree Benefits (11 U.S.C. § 1129(a)(13)). Section 6.9(c) of the Plan provides that, following the Effective Date, the payment of all retiree benefits (as defined in section 1114 of the Bankruptcy Code) shall continue at the levels established pursuant to subsections (e)(1)(B) or (g) of section 1114 of the Bankruptcy Code, at any time prior to confirmation the Plan, for the duration of the periods the Debtors have obligated themselves to provide such benefits, if any, and subject to any contractual rights to terminate or modify, thereby satisfying section 1129(a)(13) of the Bankruptcy Code.

U. Section 1129(b); Confirmation of The Plan Over Nonacceptance of Impaired Classes. Holders of General Unsecured Convenience Class Claims in Class 8 with respect to Chapter 11 Cases where Claims were classified but no votes were received are deemed to have rejected the Plan. Additionally, Class 9 is an Impaired Class of Interests in Mark IV that is deemed to have rejected the Plan pursuant to 11 U.S.C. § 1126(g). All of the requirements of section 1129(a) of the Bankruptcy Code, other than section 1129(a)(8) with respect to such Classes, have been met, and with respect to such Classes, no holders of Claims or Interests junior to the holders of such Classes will receive or retain any property under the Plan on account of such Claims or Interests. Finally, no Class of Claims or Interests senior to Class 8 and Class 9 is receiving property under the Plan having a value more than the Allowed amount of such Claim

or Interest. Accordingly, the Plan is fair and equitable and does not discriminate unfairly, as required by section 1129(b) of the Bankruptcy Code and may be confirmed under Bankruptcy Code section 1129(b) notwithstanding their rejection or deemed rejection of the Plan.

V. Principal Purpose of Plan (11 U.S.C. § 1129(d)). The principal purpose of the Plan is not the avoidance of taxes or the avoidance of the application of section 5 of the Securities Act of 1933 (15 U.S.C. § 77e). Accordingly, the Plan satisfies the requirements of section 1129(d) of the Bankruptcy Code.

W. Plan Settlements. In accordance with Bankruptcy Rule 9019, the Plan is dependent upon and incorporates the terms of compromises and settlements (the "Plan Settlements"). The Plan Settlements are interrelated and interdependent settlements which, together with the other provisions of the Plan, constitute a global settlement of all issues and disputes between and among the Debtors and their major constituents.

X. Executory Contracts. The Debtors have exercised reasonable business judgment in determining whether to assume or reject their executory contracts (including licenses) and unexpired leases pursuant to Article VII of the Plan. Each assumption or rejection of an executory contract or unexpired lease (including licenses) pursuant to Article VII of the Plan and Exhibit O thereto shall be legal, valid and binding upon the applicable Debtor or Reorganized Debtor and their assignees or successors and all non-Debtor parties (and their assignees or successors) to such executory contract or unexpired lease, all to the same extent as if such assumption or rejection had been effectuated pursuant to an order of the Court entered before the Confirmation Date under section 365 of the Bankruptcy Code.

Y. Adequate Assurance. The Debtors have cured, or provided adequate assurance that the Reorganized Debtors or their successors or assignees will cure, defaults (if any) under or relating to each of the executory contracts and unexpired leases that are being assumed by the Debtors pursuant to the Plan.

Z. Releases and Discharges. The releases and discharges of Claims and Causes of Action described in Article XI of the Plan constitute good faith compromises and settlements of the matters covered thereby, are otherwise approved by the Court as appropriate pursuant to applicable law and/or are consensual. Such compromises and settlements are (i) made in exchange for adequate consideration including, without limitation, in exchange for the execution by Mark IV Global Holding Corp., Sun Mark IV Global, LLC and H.I.G. Sun Partners, Inc. of that certain Recapitalization Agreement which is in furtherance of the Alternative Corporate Structure and which will inure to the benefit of creditors receiving the New Equity Interests, (ii) in the best interests of the Debtors' Estates, Claimholders and other parties in interest, (iii) fair, equitable and reasonable, (iv) integral elements of the restructuring and resolution of the Chapter 11 Cases in accordance with the Plan, (v) supported by the Creditors' Committee and (vi) in the cases of releases provided pursuant to Section 11.5 of the Plan, are consensual by Holders of Claims voting to affirmatively accept the Plan, are the result of a good faith compromise, or are otherwise approved by the Court as appropriate pursuant to applicable law. Each of the discharge, release, injunction, indemnification and exculpation provisions set forth in the Plan: (a) is within the jurisdiction of the Court under 28 U.S.C. §§ 1334(a), (b), and (d); (b) is an essential means of implementing the Plan pursuant to section 1123(a)(5) of the Bankruptcy Code; (c) is an integral element of the transactions incorporated into the Plan; (d) confers a material benefit on, and is in the best interests of, the Debtors, their Estates and their

creditors; (e) is important to the overall objectives of the Plan to finally resolve all Claims among or against the parties-in-interest in the Chapter 11 Cases with respect to the Debtors, their organization, capitalization, operation and reorganization; and (f) is consistent with sections 105, 1123, 1129, and other applicable provisions of the Bankruptcy Code.

AA. Distributions of New Equity Interests Are Exempt. Any distribution of the New Equity Interests, and to the extent they constitute securities, are exempt from the requirements of section 5 of the Securities Act of 1933, as amended, and any state or local laws requiring registration for offer or sale of a security or registration or licensing of an issuer of, underwriter of, or broker dealing in, a security pursuant to section 1145(a) of the Bankruptcy Code.

BB. Plan Conditions to Confirmation. The conditions to Confirmation set forth in Section 12.1 of the Plan have been satisfied or waived in accordance with the terms of the Plan.

CC. Plan Conditions to Consummation. Each of the conditions to the Effective Date, as set forth in Section 12.2 of the Plan, is reasonably likely to be satisfied or waived in accordance with the terms of the Plan.

DD. Retention of Jurisdiction. The Court properly may retain jurisdiction over the matters set forth in Article XIII of the Plan.

DECREES

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED THAT:

Confirmation of Plan

1. Confirmation. The Plan, attached hereto as Exhibit A, including all Exhibits attached thereto, is approved and confirmed under section 1129 of the Bankruptcy Code. The terms of the Plan are incorporated by reference into and are an integral part of this Confirmation Order.

2. Notice. Notice of the Plan, the Exhibits, and all amendments and modifications thereto, the Disclosure Statement and the Solicitation Packages was proper and adequate.

3. Objections. All Objections and all reservations of rights that have not been withdrawn, waived or settled, pertaining to the Confirmation of the Plan are overruled on the merits.

4. Effectiveness of All Actions. All actions contemplated by the Plan are hereby authorized and approved in all respects (subject to the provisions of the Plan). The approvals and authorizations specifically set forth in this Confirmation Order are nonexclusive and are not intended to limit the authority of any Debtor or Reorganized Debtor or any officer or director thereof to take any and all actions necessary or appropriate to implement, effectuate and consummate any and all documents or transactions contemplated by the Plan or this Confirmation Order. Pursuant to this Order and applicable law, the Debtors and the Reorganized Debtors are authorized and empowered, without action of their respective stockholders or members or boards of directors or managers, but subject to consent rights, if any, set forth in the Plan, to take any and all such actions as any of their executive officers may determine are

necessary or appropriate to implement, effectuate and consummate any and all documents or transactions contemplated by the Plan or this Confirmation Order.

5. Revesting of Assets and Operation as of the Effective Date. Except as otherwise explicitly provided in the Plan, on the Effective Date, all property comprising the Estates (including Retained Actions) shall revest in each of the Debtors and, ultimately, in the Reorganized Debtors, free and clear of all Claims, liens and Interests of any entity other than the Debtors (other than as expressly provided in the Plan and the Exit Facility Documents). As of the Effective Date, each of the Reorganized Debtors may operate its business and use, acquire, and dispose of property and settle and compromise Claims without supervision of the Bankruptcy Court, free of any restrictions of the Bankruptcy Code or Bankruptcy Rules, other than those restrictions expressly imposed by the Plan and this Confirmation Order.

6. Restructuring Transactions. The Restructuring Transactions contemplated by Section 6.14 of the Plan and described in Plan Exhibit F are approved, and the Debtors and Reorganized Debtors and their officers, managers and directors are authorized, subject to the consent rights contained in the Plan, to execute such documents and take such actions as may be reasonably required in order to effectuate the Restructuring Transactions as more fully set forth in Section 6.14 of the Plan.

Assumption and Rejection of Executory Contracts and Unexpired Leases

7. Executory Contracts and Unexpired Leases. On the Effective Date, all executory contracts or unexpired leases of the Debtors listed on Exhibit O to the Plan shall be deemed automatically rejected as of the date of the entry of this Confirmation Order (the "Confirmation Date") (but subject to the occurrence of the Effective Date), and subject to the provisions and requirements of sections 365 and 1123 of the Bankruptcy Code. As of the

Confirmation Date (but subject to the occurrence of the Effective Date), all executory contracts or unexpired leases of the Debtors (except those executory contracts and unexpired leases listed on Exhibit O to the Plan) will be deemed assumed in accordance with, and subject to, the provisions and requirements of sections 365 and 1123 of the Bankruptcy Code.

8. Pursuant to this Confirmation Order and the Plan, and effective as of the Confirmation Date (but subject to the occurrence of the Effective Date), for the avoidance of doubt, and in addition to those agreements not listed on Exhibit O to the Plan, the Debtors stipulate that the following agreements by and between Mark IV Industries, Inc. and certain of its affiliates and the Pennsylvania Turnpike Commission, the Triborough Bridge and Tunnel Authority, a/k/a MTA Bridges and Tunnels, and the New York State Thruway Authority are executory contracts and hereby assume: (a) the Irrevocable Offer For the Acquisition of Electronic Toll Collection Equipment and Other Attendant Services, dated April 22, 1994 and May 13, 1994 (the "Original Irrevocable Offer"); (b) the IO Extension Agreement, dated July 13, 1998 (the "First Extension Agreement"; (c) the Second Extension Agreement To Irrevocable Offer – 3 Yr Term, dated May 28, 2007 (the "Second Extension Agreement"); (d) the offer, dated August 22, 2002 (the "First Warranty Settlement"); and (e) the offer, dated December 31, 2004 (the "Second Warranty Settlement" and together with the Original Irrevocable Offer, the First Extension Agreement, the Second Extension Agreement, and the First Warranty Settlement, the "Irrevocable Offer Documents"). The assumption of the Irrevocable Offer Documents shall result in the Claims filed by the Pennsylvania Turnpike Commission, the Triborough Bridge and Tunnel Authority and the New York State Thruway Authority (collectively, the "Agencies") being deemed satisfied in accordance with the terms and conditions of the written stipulations entered into by each of the Agencies and the Debtors, including Mark IV Industries, Inc., dated September 21, 2009.

Bar Dates and Other Deadlines

9. The bar dates and deadlines set forth in Articles VII and IX of the Plan are hereby approved, including but not limited to the following:

(a) Rejection Damages Bar Date. Except as otherwise provided in the Plan, if rejection of an executory contract or unexpired lease rejected pursuant to the Plan results in a Claim, then such Claim shall be forever barred and shall not be enforceable against either the Debtors or the Reorganized Debtors or such entities' properties unless a proof of claim is filed with the clerk of the Bankruptcy Court and served upon counsel to the Debtors within thirty (30) days after service of the earlier of (a) notice of this Confirmation Order or (b) other notice that the executory contract or unexpired lease has been rejected; provided, however, that, any Claim resulting from the rejection of an executory contract or unexpired lease within five (5) days after entry of a Final Order establishing an amount with respect to a Cure Claim in excess of that asserted by the Debtors, such Claim shall be forever barred and shall not be enforceable against either the Debtors or the Reorganized Debtors or such entities' properties unless a proof of claim is filed with the clerk of the Bankruptcy Court and served upon counsel to the Debtors within thirty (30) days after receiving written notice of rejection.

(b) Cure Claim Submission Deadline. Any Person claiming that a monetary cure amount is due in connection with the assumption of any executory contract or unexpired lease as contemplated by section 365(b) of the Bankruptcy Code must file such monetary cure claim with this Court asserting all alleged amounts accrued through the Confirmation Date, if any (the "Cure Claim"), no later than thirty (30) days after the Confirmation Date (the "Cure Claim Submission Deadline"). Any party failing to submit a Cure Claim by the Cure Claim Submission Deadline shall be forever barred from asserting, collecting, or seeking to collect any amounts relating thereto against the Debtors or Reorganized Debtors. In the case of a Cure Claim related to an unexpired lease of non-residential real property, such Cure Claim must include a breakdown by category of all amounts claimed, including, but not limited to, amounts for real estate taxes, common area maintenance, and rent. The Debtors shall have thirty (30) days from the Cure Claims Submission Deadline or the date a Cure Claim is actually filed, whichever is later, to file an objection to the Cure Claim. Any disputed Cure Claims shall be resolved either consensually by the parties or by this Court. Disputed Cure Claims shall be set for status at subsequent hearings following the Cure Claim Submission Deadline with separate evidentiary hearings to be set by the Court as needed. If the Debtors do not dispute a Cure Claim, then the Debtors shall pay the Cure Claim, if any, to the claimant within twenty (20) days of the Cure Claim Submission Deadline. Disputed Cure Claims that are resolved by agreement or Final Order of the Court shall be paid by the Debtors within twenty (20) days of such agreement or Final Order of the Bankruptcy Court.

(c) Claims Bar Dates for Administrative Claims. Except as otherwise provided in Article IX of the Plan, requests for payment of an Administrative Claim (other than as set forth in Sections 9.3 and 9.4 of the Plan, and other than with respect to Cure Claims) must be filed with the Bankruptcy Court and served on counsel for the Debtors no later than thirty (30) days after the Effective Date. Unless the Debtors or the Reorganized Debtors object to an Administrative Claim by the day that is 120 days after the Effective Date (the "Claims Objection

Deadline"), such Administrative Claim shall be deemed allowed in the amount requested. In the event that the Debtors or the Reorganized Debtors object to an Administrative Claim, this Court shall determine the allowed amount of such Administrative Claim. Notwithstanding the foregoing, no request for payment of an Administrative Claim need be filed with respect to an Administrative Claim (a) which is paid or payable by any Debtor in the ordinary course of business or (b) the payment of which has been approved by the Bankruptcy Court.

(d) Professional Claims and Final Fee Applications. The provisions of Section 9.3 of the Plan shall govern Professional Claims, including final fee applications, payment of interim amounts, the Holdback Amount, the Holdback Escrow Account, and post-Effective Date compensation and retention, and deadlines and procedures relating thereto.

(e) Substantial Contribution Compensation and Expenses Bar Date. Any Person who requests compensation or expense reimbursement for making a substantial contribution in the Chapter 11 Cases pursuant to sections 503(b)(3), 503(b)(4), and 503(b)(5) of the Bankruptcy Code must file an application with the Clerk of the Court on or before a date which is forty-five (45) days after the Effective Date (the "503 Deadline"), and serve such application on counsel for the Debtors and as otherwise required by the Court and the Bankruptcy Code on or before the 503 Deadline, or be forever barred from seeking such compensation or expense reimbursement.

Creditors' Trust

10. Formation of and Provisions Regarding The Creditors' Trust. The formation, rights, powers, duties, structure, obligations, and related matters pertaining to the Creditors' Trust shall be governed by Article X of the Plan and the Trust Agreement (which such agreement shall be substantially in the form of Plan Exhibit H filed with the Court on September 8, 2009 is approved.

11. Transfer of Trust Assets. On the Effective Date, the Trust Assets shall be transferred to the Creditors' Trust in accordance with the Plan for the benefit of the Trust Beneficiaries.

12. Approval of Trustee. Ronald J. Friedman of SilvermanAcampora LLP, who has been designated in accordance with the Plan as the Trustee of the Creditors' Trust, is "disinterested," as defined by section 101(14) of the Bankruptcy Code. The appointment of the Trustee under the Trust Agreement and pursuant to the Notice of Designation By Official

Committee of Unsecured Creditors of Mark IV Industries, Inc., et. al of: (A) Entities and Their Representatives to Serve as Members of Trust Advisory Board and (B) Ronald J. Friedman , Esq. as Trustee of Creditors' Trust [Docket No. 488] is hereby approved, and the Trustee of the Creditors' Trust is hereby authorized to carry out all duties as set forth in the Plan, this Confirmation Order, and the Trust Agreement.

13. Trust Advisory Board. The Court approves the appointment of Regal Research and Mfg. Co., Preferred Rubber Compound and Norvell Electronics, Inc. as members of the Trust Advisory Board. The Trust Advisory Board is hereby authorized to carry out all duties as set forth in the Plan, this Confirmation Order, and the Trust Agreement. Matters pertaining to the Trust Advisory Board shall be governed by Section 10.4 of the Plan and by the Trust Agreement.

14. Communications with Trustee and Trust Advisory Board. In connection with the Trust Avoidance Claims that constitute the Trust Assets, any attorney-client privilege, work-product privilege, or other privilege or immunity attaching to any documents or communications (whether written or oral) (collectively, the "Privileges") transferred to the Creditors' Trust shall vest in the Trustee and the Trust Advisory Board and their representatives, and the Debtors, Reorganized Debtors, the Trustee and Trust Advisory Board are authorized to take all necessary actions to effectuate the transfer of such Privileges.

Settlements, Discharge of Debtors, Releases and Injunctions

15. Plan Settlements. The Plan Settlements and the respective terms thereof as set forth in the Plan are hereby approved pursuant to Bankruptcy Rule 9019 as fair, equitable, prudent, and reasonable compromises of the controversies and Claims resolved by the Plan Settlements, are in the best interest of the Debtors, the Reorganized Debtors and their estates and

creditors, are binding upon all Persons affected thereby, and shall be effectuated in accordance with the terms thereof.

16. Discharge of Debtors.

(a) Pursuant to and to the fullest extent permitted by section 1141(d) of the Bankruptcy Code, except as otherwise specifically provided in the Plan or in this Confirmation Order, confirmation of the Plan discharges and releases, effective as of the Confirmation Date (but subject to the occurrence of the Effective Date), the Debtors, the Reorganized Debtors and the Estates (a) from all Claims and Causes of Action, whether known or unknown, and (b) from liabilities of, liens on, obligations of, rights against, and Interests in the Debtors or any of their assets or properties, in each case regardless of whether any property has been distributed or retained pursuant to the Plan on account of such Claims, Causes of Action, rights, liabilities, liens, obligations and Interests, and in each case including, but not limited to, demands and (x) Claims, Causes of Actions, rights, liabilities, liens, obligations and Interests that arose before the Confirmation Date, (y) any Claims, Causes of Actions, rights, liabilities (including withdrawal liabilities), liens, obligations and Interests to the extent such Claims, Causes of Actions, rights, liabilities (including withdrawal liabilities), liens, obligations and Interests relate to services performed by employees of the Debtors and that arise from a termination of employment or a termination of any employee or retiree benefit program and such termination occurred prior to the Confirmation Date, and (z) all Claims of the kind specified in sections 502(g), 502(h) or 502(i) of the Bankruptcy Code, in each case whether or not (i) a proof of claim or interest based upon such Claims, Causes of Actions, rights, liabilities, liens, obligations and Interests or Interest is filed or deemed filed under section 501 of the Bankruptcy Code, (ii) a Claim or Interest based upon such Claims, Causes of Actions, rights, liabilities, liens,

obligations and Interests is allowed under section 502 of the Bankruptcy Code, or (iii) the Holder of such a Claim, Cause of Action, right, liability, lien, obligation or Interests accepted the Plan. This Confirmation Order shall be a judicial determination of the discharge of all liabilities of and Interests in the Debtors, subject to the Effective Date occurring.

(b) As of the Confirmation Date (but subject to the occurrence of the Effective Date), except as provided in the Plan or in this Confirmation Order or under the terms of the documents evidencing and orders approving the Reorganized Debtors' Credit Facilities all Persons shall be precluded from asserting against the Debtors or the Reorganized Debtors any other or further claims, debts, rights, causes of action, claims for relief, liabilities, or equity interests relating to the Debtors based upon any act, omission, transaction, occurrence, or other activity of any nature that occurred prior to the Confirmation Date. In accordance with the foregoing, except as provided in the Plan or this Confirmation Order, the Confirmation Order shall be a judicial determination of discharge of all such Claims and other debts and liabilities against the Debtors and termination of all Interests in Mark IV, pursuant to sections 524 and 1141 of the Bankruptcy Code, and such discharge shall void any judgment obtained against the Debtors at any time, to the extent that such judgment relates to a discharged Claim or terminated Interest.

17. Releases, Limitations of Liability and Indemnification. The releases set forth in Sections 11.4 and 11.5 of the Plan, the exculpation and limitation of liability provisions set forth in Section 11.7 of the Plan, and the indemnification obligations set forth in Section 11.8 of the Plan are incorporated in this Confirmation Order as if set forth in full herein and are hereby approved and shall be, and hereby are, effective and binding, subject to the respective terms thereof, on all persons and entities who may have had standing to assert such Claims or

Causes of Action, and no person or entity shall possess such standing to assert such Claims or Causes of Action after the Effective Date.

18. Injunctions. Except as otherwise specifically provided in the Plan and except as may be necessary to enforce or remedy a breach of the Plan, from and after the Effective Date, all Persons who have held, hold or may hold Claims against or Interests in the Debtors and any successors, assigns or representatives of the foregoing shall be precluded and permanently enjoined from: (i) commencing or continuing in any manner any Claim, employment of process, action or other proceeding of any kind with respect to any Claim, Interest or any other right against any Reorganized Debtor or the Creditors' Trust, which they possessed or may possess prior to the Effective Date, (ii) the enforcing, attaching, collecting, offsetting, or recovering by any manner or means of any judgment, award, decree or order with respect to any Claim, Interest, or any other right against any Reorganized Debtor, which they possessed or may possess prior to the Effective Date, (iii) creating, perfecting or enforcing any lien or encumbrance of any kind with respect to any Claim, Interest or any other right against any Reorganized Debtor or the Creditors' Trust, which they possessed or may possess prior to the Effective Date, (iv) asserting a setoff (except in defense to a Claim by the Debtors or Reorganized Debtors), or right of subrogation or of any kind against any debt, liability, or obligation due to the Debtors, and (v) asserting any Claims or Causes of Action that are satisfied, released, or discharged hereby and under the Plan to the fullest extent permissible under applicable law, including to the extent provided for or authorized by Section 11.4 of the Plan and sections 524 and 1141 of the Bankruptcy Code.

Plan Modifications

19. Plan Modifications. The following modifications to the Plan have been made in a manner consistent with Section 14.2 of the Plan and constitute technical changes that do not materially adversely modify the treatment of any Claims or Interests. The Debtors have complied with the requisite consent provisions of the Plan in connection with such modifications. Accordingly, pursuant to Bankruptcy Rule 3019, these modifications do not require additional disclosure under section 1125 of the Bankruptcy Code or re-solicitation of votes under section 1126 of the Bankruptcy Code, nor do they require that holders of Claims be afforded an opportunity to change previously cast acceptances or rejections of the Plan. At the request of the Debtors, the Plan is hereby modified pursuant to section 1127(a) of the Bankruptcy Code as set forth below:

(a) Section 1.3 shall be amended as follows:

1.3 "Allowed Claim" means, for distribution purposes, a Claim or any portion thereof, (a) that has been allowed by a Final Order of the Bankruptcy Court (or such other court as a Reorganized Debtor and the Holder of such Claim agree may adjudicate such Claim and objections thereto), or (b) which (i) is not the subject of a proof of claim timely filed with the Bankruptcy Court but (ii) is Scheduled as liquidated and noncontingent, other than a Claim that is Scheduled at zero, in an unknown amount, or as disputed, but only to the extent such Claim is Scheduled as liquidated and noncontingent or (c) for which a proof of claim in a liquidated amount has been timely filed with the Bankruptcy Court pursuant to the Bankruptcy Code, any Final Order of the Bankruptcy Court or other applicable bankruptcy law, and as to which either (i) no objection to its allowance has been filed within the periods of limitation fixed by this Plan, the Bankruptcy Code or by any order of the Bankruptcy Court or (ii) any objection to its allowance has been settled or withdrawn, or has been denied by a Final Order of the Bankruptcy Court, or (d) that is expressly allowed in a liquidated amount pursuant to this Plan. **Pursuant to 11 U.S.C. § 503(b)(1)(D), governmental units need not file a Claim to request payment of an administrative expense under 11 U.S.C. § 503(b)(1)(B) or (C) as a condition of its being an allowed administrative expense.**

(b) Section 1.42 shall be amended as follows:

1.42 "Disallowed Claim" means, for distribution purposes, a Claim or any portion thereof, that (a) has been disallowed by a Final Order of the Bankruptcy Court, (b) is Scheduled at zero or as contingent, disputed or unliquidated and as to which a proof of claim bar date has been established but no proof of claim has been timely filed with the Bankruptcy Court pursuant to

either the Bankruptcy Code or any Final Order of the Bankruptcy Court or (c) is not Scheduled and as to which a proof of claim bar date has been set but no proof of claim has been timely filed with the Bankruptcy Court pursuant to either the Bankruptcy Code or any Final Order of the Bankruptcy Court. **Pursuant to 11 U.S.C. § 503(b)(1)(D), governmental units need not file a Claim to request payment of an administrative expense under 11 U.S.C. § 503(b)(1)(B) or (C) as a condition of its being an allowed administrative expense.**

(c) Section 1.109 shall be amended as follows:

1.109 "Released Parties" means, collectively, (a) except as set forth herein (including the Exhibits attached hereto), the Debtors **and their direct and indirect parents** and the Debtors' officers, directors and shareholders as of the Effective Date or who had served in such capacities during the Chapter 11 Cases, (b) the DIP Agent and DIP Lenders, (c) the First Lien Lenders and the Second Lien Lenders, (d) the First Lien Agent and the Second Lien Agent, (e) the Exit Facility Lenders, (f) the Creditors' Committee, and each of its members, (g) **Sun Capital Partners Management V, LLC, in it capacity as a provider of consulting services, (h)** with respect to each of the Persons named in (a) – ~~(f)~~ **(g)** above, such Person's Affiliates, principals, employees, agents, officers, directors, financial advisors, accountants, attorneys and other professionals, and any of their successors and assigns, when acting in any of such capacities, and ~~(h)~~ **(i)** with respect to each of the Persons named in (a) – ~~(g)~~ **(h)** above, each only in their respective capacities set forth in such clause.

(d) Section 10.3(f) of the Plan is deleted in its entirety and replaced with the following language:

At least five (5) days prior to the Effective Date, the Debtors, in consultation with the Creditors' Committee, shall determine the desired treatment of the Creditors' Trust for Federal income tax purposes (e.g., as a "grantor trust," pursuant to Sections 671-677 of the Internal Revenue Code, as a complex trust under the Internal Revenue Code or as a "disputed ownership fund," pursuant to Section 468B of the Internal Revenue) and shall instruct the Trustee in writing of such desired treatment. The Debtors and the Trustee shall take all actions necessary to achieve and preserve such status for Federal income tax purposes." Nothing in this paragraph shall be deemed to prevent the IRS from contesting the determination of treatment of the Creditors' Trust for Federal income tax purposes in accordance with applicable law.

(e) Section 11.4(a) of the Plan shall be amended as follows:

Except with respect to the Trust Avoidance Claims, as of the Confirmation Date (but subject to the occurrence of the Effective Date), for good and valuable consideration, the adequacy of which is hereby confirmed, the Debtors, the Reorganized Debtors and any Person seeking to exercise the rights of the Estates, including, without limitation, any successor to the Debtors or any estate representative appointed or selected pursuant to section 1123(b)(3) of the Bankruptcy Code shall be deemed to forever release, waive, and discharge the Released Parties of all claims, obligations, suits, judgments, damages, demands, debts, rights, Causes of Action and liabilities which the Debtors or the Estates are entitled to assert, whether known or unknown,

liquidated or unliquidated, fixed or contingent, foreseen or unforeseen, matured or unmatured, existing or hereafter arising, in law, equity, or otherwise, based in whole or in part upon any act or omission, transaction, or occurrence taking place prior to the Effective Date in any way relating to the Debtors, the Estates, the conduct of the Debtors' businesses, the Chapter 11 Cases, this Plan**, the Restructuring Transactions (including the Recapitalization Agreement entered into by and among Mark IV Global Holding Corp., Mark IV Industries, Inc., Sun Mark IV Global LLC and H.I.G. Sun Partners, Inc.)** or the Reorganized Debtors with respect to each of the Released Parties.

(f) Section 11.5 of the Plan shall be amended as follows:

As of the Confirmation Date (but subject to the occurrence of the Effective Date), for good and valuable consideration, the adequacy of which is hereby confirmed, each Holder of a Claim that affirmatively votes in favor of this Plan hereby forever releases, waives, and discharges all claims, obligations, suits, judgments, damages, demands, debts, rights, causes of action, and liabilities, whatsoever against the Released Parties, arising under or in connection with or related to the Debtors, the Estates, the conduct of the Debtors' businesses, the Chapter 11 Cases, this Plan (other than the rights under this Plan and the contracts, instruments, releases, indentures, and other agreements or documents delivered hereunder) or the Reorganized Debtors, whether liquidated or unliquidated, fixed or contingent, matured or unmatured, known or unknown, foreseen or unforeseen, then existing or thereunder arising, in law, equity, or otherwise, that are based in whole or part on any act, omission, transaction, event, or other occurrence taking place on or prior to the Effective Date in any way relating to the Debtors, the Estates, the conduct of the Debtors' businesses, the Chapter 11 Cases, this Plan**, the Restructuring Transactions (including the Recapitalization Agreement entered into by and among Mark IV Global Holding Corp., Mark IV Industries, Inc., Sun Mark IV Global LLC and H.I.G. Sun Partners, Inc.)** or the Reorganized Debtors.

(g) The following paragraph will be added and incorporated fully into the Plan as Section 11.10:

As to the United States, its agencies, departments or agents (collectively, the "United States"), nothing in the Plan or Confirmation Order shall discharge, release, or preclude: (1) any Claim of the United States arising on or after the Confirmation Date; (2) any liability that is not a Claim; (3) any valid right of setoff or recoupment; (4) any police or regulatory action to the extent excepted from the automatic stay provisions of section 362 of the Bankruptcy Code; (5) any liability to a governmental agency under any environmental laws and regulations that any entity would be subject to as owner or operator of any real property after the Confirmation Date; and (6) any liability to the United States on the part of any Released Parties other than the Debtors and Reorganized Debtors. Nor shall anything in the Plan or Confirmation Order enjoin or otherwise bar the United States from asserting or enforcing, outside the Bankruptcy Court, any liabilities described in this paragraph; provided, however, nothing in this paragraph, shall be deemed to waive or alter any rights the Debtors have under the Bankruptcy Code or to seek relief in the Bankruptcy Court should the United States seek to assert or enforce such liabilities in another court.

(h) The following paragraph will be added and incorporated fully into the Plan as Section 11.11:

Nothing in this Plan shall be deemed a release or discharge of any Claims that HSBC Bank USA, National Association may have against Dayco Europe S.r.l., a non-Debtor in these Chapter 11 Cases.

(i) Section 14.2 shall be amended as follows:

Section 14.2 shall be amended as follows: The Debtors may alter, amend, or modify this Plan or any Exhibits hereto under section 1127(a) of the Bankruptcy Code, in a form that is reasonably satisfactory to the First Lien Agent, at any time prior to the Confirmation Hearing. After the Confirmation Date and prior to substantial consummation of this Plan as defined in section 1101(2) of the Bankruptcy Code, the Debtors may **alter, amend or modify this or Plan or any Exhibits hereto** under section 1127(b) of the Bankruptcy Code, **and** institute proceedings in the Bankruptcy Court**, as necessary, to effectuate any alteration, amendment or modification** ~~to remedy any defect or omission or reconcile any inconsistencies in this Plan, the Disclosure Statement, or the Confirmation Order, and such matters as may be necessary to carry out the purposes and effects of this Plan.~~

20. Modifications to Exhibit O to the Plan. Plan Exhibit O (Schedule of Unexpired Leases and Executory Contracts to be Rejected Pursuant to the Plan) is hereby modified as follows:

(a) Exhibit O is amended and modified by deleting the following in their entirety:

#	Counterparty	Effective Date of Contract	Description
119	Fireman's Fund Insurance Company	11/29/07	Mark IV Industries, Inc. as the alleged Successor to the Armstrong Rubber Company and Fireman's Fund Insurance Company Armstrong / Fireman's Fund
120	Allstate Insurance Company	12/04/08	Mark IV Industries, Inc. and Allstate Insurance Company Armstrong / Allstate Insurance Company
121	Allstate Insurance Company	12/04/08	Mark IV Industries, Inc. and Allstate Insurance Company Purolator / Ace
124	Travelers Casualty and Surety Company	02/26/09	The Travelers Indemnity Company and Travelers Casualty and Surety Company (f/k/a The Aetna Casualty and Surety Company and Mark IV Industries,

			Inc. Peabody / Travelers
125	Transportation Insurance Company, Continental Casualty Company, Columbia Casualty Company and Continental Insurance Company	05/09/08	Mark IV Industries, Inc. / Peabody International Corporation and Transportation Insurance Company, Continental Casualty Company, Columbia Casualty Company and Continental Insurance Company (The Fidelity and Casualty Company of NY) Peabody / CNA Insurance Co.
126	Pacific Employers Insurance Company and International Insurance Company	02/15/09	Mark IV Industries, Inc. and Pacific Employers Insurance Company and International Insurance Company Peabody / Excess Carriers
127	Utica Mutual Insurance Company	09/16/08	Mark IV Industries, Inc. and Utica Mutual Insurance Company Peabody / Excess Carriers
128	Allstate Insurance Company	12/31/07	Mark IV Industries, Inc. and Allstate Insurance Company Peabody / Excess Carriers
129	Continental Casualty Company	10/28/04	Mark IV Industries, Inc.(and as alleged successor in interest to Rexon Technology Corporation and REDM, Inc.), Rexon Technology Corporation and The Pullman Company and Continental Casualty Company Rexon / CNA Insurance Co.
130	Fireman's Fund Insurance Companies	02/24/04	Mark IV Industries, Inc., REDM Corporation, Rexon Technology Corporation, The Pullman Company, William Kaplan and The Estate of William Kaplan and Fireman's Fund Insurance Company Rexon / Fireman's Fund Insurance Company
132	Continental Insurance Company	07/07/04	Mark IV Industries, Inc. and as successor to Conrac Corporation and Continental Insurance Company Conrac / Harbor Ins. Co. / CNA.
133	Harbor Insurance Company and Unionamerica Reinsurance Company CNA		Mark IV Industries, Inc. and as successor to Conrac Corporation and Continental Insurance Company (as successor-in-interest to various policies issued by Harbor Insurance Company and Unionamerica Reinsurance Company CNA) Conrac / Harbor Ins. Co. / CNA.
134	Fireman's Fund Insurance Companies	02/21/03	Mark IV Industries, Inc. and Conrac Corporation and Firemen's Fund Insurance Company Conrac / Fireman's Fund Insurance Company
139	Century Indemnity Company	09/14/99	Mark IV Industries, Inc. and Century Indemnity Company Gulton Industries / ACE
141	Liberty Mutual Insurance Company	04/09/01	Mark IV Industries, Inc. and Liberty Mutual Insurance Company Gulton Industries / Liberty Mutual
142	Travelers Property Casualty	07/19/02	Mark IV Industries, Inc. and Gulton Industries, Inc. and The Travelers Indemnity Company and Travelers Casualty and Surety Company Gulton Industries / The Travelers Indemnity Co.

(b) Row 146 of Exhibit O is deleted in its entirety and replaced with the following:

#	Counterparty	Effective Date of Contract	Description
146	W&P Holding Corporation and Westinghouse Air Brake Company	9/19/96	Purchase Agreement, and related agreements, for the acquisition by W&P Holding Corporation of the shares of the Vapor Group Companies (Mark IV Transportation Products Corp., Vapor Corp., Mark IV Netherlands B.V. and Vapor UK Limited)

(c) Exhibit O is amended and modified by adding the following (collectively, the "Split Dollar Agreements"):[5]

#	Counterparty	Effective Date of Contract	Description
202	Gerald S. Lippes and the Gerald and Sandra Lippes Insurance Trust		Split Dollar Agreements and all amendments thereto
203	William P. Montague and the William and Susan Montague Insurance Trust		Split Dollar Agreements and all amendments thereto
205	John J. Byrne and the John and Marguerite Byrne Insurance Trust		Split Dollar Agreements and all amendments thereto
206	Frederic L. Cook and the Frederic and Sharon Cook Insurance Trust		Split Dollar Agreements and all amendments thereto
207	Richard L. Grenolds and the Richard and Nancy Grenolds Insurance Trust		Split Dollar Agreements and all amendments thereto

[5] The rejection of the Split Dollar Agreements shall not impact the Debtors rights to effectuate the Settlement Agreement, dated September 15, 2009, by and among Mark IV Industries, Inc., as debtor and debtor-in-possession, on the one hand, and Messers. Gerald S. Lippes, William P. Montague, John J. Byrne, Frederic L. Cook, Richard L. Grenolds and the respective trustees of the Gerald and Sandra Lippes Insurance Trust, William and Susan Montague Insurance Trust, John and Marguerite Byrne Insurance Trust, Richard and Nancy Grenolds Insurance Trust and Frederic and Sharon Cook Insurance Trust, on the other hand, which such agreement was approved by this Court on September 15, 2009 [Docket No. 492] and such Settlement Agreement remains in full force and effect.

Resolution of Objections

21. In full and final resolution of certain objections filed with this Court, as well as certain informal objections received by the Debtors, it is hereby ordered as follows:

(a) Nothing in this Confirmation Order or the Plan enjoins or precludes the New Mexico Environment Department from seeking a determination, from this Court or any other court or administrative body having jurisdiction, that any responsibility the Debtors may have for the cleanup of contamination existing prior to the Petition Date at the Debtors' former manufacturing facility in Bernalillo County, New Mexico is not a Claim within the meaning of Section 101(5) of the Bankruptcy Code and therefore is not discharged pursuant to Paragraph 11.2 of the Plan. Nothing in this paragraph, however shall be deemed to waive or alter any rights the Debtors have under the Bankruptcy Code or elsewhere to affirmatively seek a declaration from this Court that any such responsibilities are dischargeable claims or to seek relief from this Court should the New Mexico Environment Department seek such a determination from another court or administrative body.

(b) Nothing contained in this Confirmation Order or the Plan (including Exhibit O to the Plan) shall impair, or constitute a waiver of, the Edwards Children's Trust's right to assert a Claim (administrative or otherwise) for rejection of the Lease Agreement, dated September 11, 2006, by and between Edwards Children's Trust and Mark IV Industries, Inc. and Dayco Products, LLC, and the amendment and extension thereto dated November 14, 2008, pursuant to the Plan, including any Claims arising from the removal by any of the Debtors of any equipment or fixtures from the leased premises; provided, however, that the Debtors reserve their right to object to such Claims and assert defenses with respect to such Claims.

22. In full and final resolution of objections filed with this Court by the Insurers (defined below), it is hereby ordered as follows:

(a) Upon confirmation and substantial consummation of the Plan, the Reorganized Debtors will continue their workers' compensation programs in accordance with applicable state laws. Nothing in the Plan shall be deemed to discharge, release, or relieve the Debtors or the Reorganized Debtors from any current or future liability with respect to any of the workers' compensation programs. The Reorganized Debtors will be responsible for all valid claims for benefits and liabilities under the workers' compensation programs regardless of when the applicable injuries were incurred. Any and all obligations under the workers' compensation programs will be paid in accordance with the terms and conditions of workers' compensation programs and in accordance with all applicable laws.

(b) Notwithstanding anything to the contrary contained in the Plan, this Confirmation Order, or any exhibits thereto (i) none of the Insurance Agreements[6] shall be deemed to be executory contracts capable of assumption, assignment, or rejection, in whole or in part, pursuant to Section 365 of the Bankruptcy Code; and (ii) to the extent any of the Insurance Agreements are included in Exhibit O, such references shall be deemed to be deleted from the exhibit.

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[6] For purposes of this Confirmation Order, the term "Insurance Agreements" shall mean, collectively, (i) the following agreements listed on Exhibit O to the Plan: (a) the "Settlement Agreements" as defined in the Objection filed by Travelers Indemnity Company and Travelers Casualty and Surety Company [Docket No. 469]; (b) the "2007 Settlement Agreement" and the "2008 Settlement Agreement" as defined in the Objection filed by Allstate Insurance Company [Docket No. 470]; (c) the "Settlement" as defined in the Objection filed by Utica Mutual Insurance Company [Docket No. 474]; (d) the "Settlement Agreements" as defined in the Objection filed by the CNA Insurance Companies [Docket No. 476]; (e) the "Settlements" as defined in the Objection filed by Pacific Employers Insurance Company et al. [Docket No. 479]; (f) the "Insurance Agreements" as defined in the Objection filed by Fireman's Fund Insurance Company, et al. [Docket No. 481]; (g) the "2001 Settlement Agreement" as defined in the Objection filed by Liberty Mutual Insurance Company [Docket No. 482]; and (h) the "Agreements" of One Beacon Insurance Company and its affiliates and predecessors, including but not limited to, CGU Insurance Company listed at Items number 123 and 140, respectively, on Exhibit O to the Plan filed at Docket No. 438 (collectively, the "Settlement Documents") and (ii) any insurance policies and settlement agreements related thereto, finance agreements, claim service agreements and other insurance program documents issued by any of the Insurers, and under which insurance has been claimed by or on behalf of the Debtors, including but not limited to those referenced in or implicated by the Settlement Documents (the "Program Documents" and, together with the Settlement Documents, the "Insurance Agreements").

(c) Notwithstanding anything to the contrary contained in the Plan, this Confirmation Order or any exhibits thereto (i) the Insurers[7] shall retain all of their legal, equitable or contractual rights, remedies, exclusions, limitations, claims and defenses against the Debtors, Reorganized Debtors and/or any other party seeking coverage under the Insurance Agreements, whether based on indemnification or otherwise, as such rights and claims exist as of the date hereof, (ii) the releases contained in the Settlement Documents remain in full force and effect and (iii) the scope of coverage available under the Program Documents, as modified by the Settlement Documents, shall not be enlarged, reduced, modified or affected in any respect by entry of this Confirmation Order; provided, however, that any Claims for monetary relief against the Debtors or Reorganized Debtors arising out of the Insurance Agreements shall only be asserted through (A) draws on available collateral, (B) prosecution and enforcement of Allowed General Unsecured Claims under the Plan or (C) the exercise of rights of setoff or recoupment as permitted by the Insurance Agreements or applicable nonbankruptcy law; and provided, further, that, to the extent Claims for monetary relief against the Debtors are not paid in full, the Insurers reserve and retain all applicable defenses to their coverage obligations, if any, under the Insurance Agreements.

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[7] The Insurers include the following entities: Allstate Insurance Company, as successor-in-interest to Northbrook Excess and Surplus Insurance Company, formerly Northbrook Insurance Company, The Travelers Indemnity Company, Travelers Casualty and Surety Company (f/k/a The Aetna Casualty and Surety Company), St. Paul Fire and Marine Insurance Company, United States Fidelity and Guaranty Company, OneBeacon Insurance Company, Liberty Mutual Insurance Company, Fireman's Fund Insurance Company, National Surety Company, The American Insurance Company, Mutual Marine Office, Inc., as managing general agent and attorney-in-fact for Utica Mutual Insurance Company, Pacific Employers Insurance Company, Century Indemnity Company, International Insurance Company, Transportation Insurance Company, Continental Casualty Company, Columbia Casualty Company, The Continental Insurance Company, as successor by merger to The Fidelity & Casualty Company of New York, The Continental Insurance Company, as successor-in-interest to various policies issued by Harbor Insurance Company and The Continental Insurance Company, as successor-in-interest to various policies issued by Unionamerica Reinsurance Company as those Insurers are defined in their respective Insurance Agreements.

(d) The Insurance Agreements shall remain in full force and effect in accordance with their terms. The Plan shall not, and is not intended to, modify any of the rights or obligations of any party under any of the Insurance Agreements and Debtors and Reorganized Debtors shall remain bound by all of the terms, conditions, limitations, and exclusions contained in the Insurance Agreements; provided, however, that any Claims for monetary relief against the Debtors or Reorganized Debtors arising out of the Insurance Agreements shall only be asserted through (A) draws on available collateral, (B) prosecution and enforcement of Allowed General Unsecured Claims under the Plan or (C) the exercise of rights of setoff or recoupment as permitted by the Insurance Agreements or applicable nonbankruptcy law; and provided, further, that, to the extent Claims for monetary relief against the Debtors are not paid in full, the Insurers reserve and retain all applicable defenses to their coverage obligations, if any, under the Insurance Agreements.

(e) To the extent the Insurers hold Claims against the Debtors under the Insurance Agreements, and such Claims were filed against the Debtors in compliance with the Bar Date Order,[8] or such other orders as the Bankruptcy Court may enter authorizing the filing of additional proofs of claim, those Claims, including, without limitation, any Claims stemming from the Debtors' indemnification obligations pursuant to the Insurance Agreements, shall be deemed to be Class 7 General Unsecured Claims to the extent the Insurers assert those Claims for purposes of obtaining a distribution under the Plan. Notwithstanding the foregoing, the Insurers shall retain (i) all rights of setoff or recoupment available under the Insurance

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[8] "Bar Date Order" shall mean the Order Establishing Deadline for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof entered on July 2, 2009 [Docket No. 324].

Agreements or applicable nonbankruptcy law, (ii) all rights in available letters of credit and other collateral including but not limited to rights to draw or apply such letters of credit or collateral.

(f) Notwithstanding anything to the contrary contained in the Plan, this Confirmation Order or any exhibits thereto, none of the Debtors' non-Debtor Affiliates shall be deemed to be released or exculpated from any obligations to the Insurers, if any, under any of the Insurance Agreements.

(g) Nothing contained in the Plan, this Confirmation Order or any exhibits thereto, shall modify, impair or release any of the Insurers' legal, equitable or contractual rights under the Insurance Agreements or applicable law, including without limitation (i) any exclusions, limitations or defenses to coverage under applicable law, (ii) rights to review, control, direct and approve the defense and/or settlement of claims covered by existing Insurance Agreements and (iii) rights to cooperation from the Debtors and/or any other party seeking coverage under the Insurance Agreements in connection with handling and payment of claims under the Insurance Agreements; provided, however, that any Claims for monetary relief against the Debtors or Reorganized Debtors arising out of the Insurance Agreements shall only be asserted through (A) draws on available collateral, (B) prosecution and enforcement of Allowed General Unsecured Claims under the Plan or (C) the exercise of rights of setoff or recoupment as permitted by the Insurance Agreements or applicable nonbankruptcy law; and provided, further, that, to the extent Claims for monetary relief against the Debtors are not paid in full, the Insurers reserve and retain all applicable defenses to their coverage obligations, if any, under the Insurance Agreements.

(h) The Insurers shall have standing to prosecute or participate in the prosecution of any objections to Claims related to the Insurance Agreements in these

proceedings. Unless an Insurer intervenes or is joined as a party to a contested matter initiated by an objection to a Claim, neither the allowance of a Claim for distribution purposes, nor the resolution of an objection thereto shall be binding or enforceable against any of the Insurers, or have preclusive effect against such Insurers, for purposes of determining any Insurer's obligation to provide defense or indemnity with respect to such Claim.

(i) Without limiting any of the foregoing provisos, confirmation of the Plan shall be without prejudice to the rights of any Insurer to seek declaratory or other relief in any court of competent jurisdiction concerning the nature and/or extent of any insurance coverage under the Insurance Agreements.

(j) No provision of the Plan shall (i) expand or alter any insurance coverage under any of the Insurance Agreements, or shall be deemed to create any insurance coverage that does not otherwise exist, if at all, under the terms of the Insurance Agreements; (ii) create any direct cause of action against Insurers that did not otherwise exist; and/or (iii) be construed as an acknowledgement that the Insurance Agreements cover or otherwise apply to any claims or that any claims are eligible for payment under any of the Insurance Agreements.

Notice and Other Provisions

23. Notice of Confirmation Order and Occurrence of Effective Date. On or before the tenth (10th) day following the occurrence of the Effective Date, the Debtors shall serve notice of entry of this Confirmation Order and occurrence of the Effective Date pursuant to Bankruptcy Rules 2002(f)(7), 2002(k), and 3020(c), on (a) the U.S. Trustee; (b) the Internal Revenue Service; (c) the Securities and Exchange Commission; (d) counsel to the Creditors' Committee and its members; (e) counsel to the administrative agent under the Debtors' first lien prepetition credit agreement and the Debtors' postpetition debtor-in-possession credit agreement;

(f) all holders of Claims and Interests; and (j) other parties in interest, by causing a notice of this Confirmation Order and the occurrence of the Effective Date in substantially the form of the notice annexed hereto as Exhibit B (the "Notice of Effective Date"), which form is hereby approved, to be delivered to such parties by first class mail, postage prepaid. The Notice of Effective Date shall also be published (a) The Wall Street Journal (National Edition), (b) The Financial Times (Worldwide Edition), (c) the Chicago Tribune, (d) The Niles Journal and Topics, and (e) the Asheville Citizen-Times (Asheville, North Carolina). Notice need not be given or served under the Bankruptcy Code, the Bankruptcy Rules, or this Confirmation Order to any Person to whom the Debtors mailed a notice of the Bar Date or Confirmation Hearing, but received such notice returned marked "undeliverable as addressed," "moved - left no forwarding address," "forwarding order expired," or similar reason, unless the Debtors have been informed in writing by such Person of that Person's new address. The notice described herein is adequate and appropriate under the particular circumstances of the Chapter 11 Cases, and no other or further notice is necessary.

24. Failure to Consummate Plan and Substantial Consummation. If the Effective Date does not occur, then the Plan, any settlement or compromise embodied in the Plan (including the fixing or limiting to an amount certain any Claim or Class of Claims), the assumption or rejection of executory contracts or unexpired leases effected by the Plan, and any document or agreement executed pursuant to the Plan, shall be null and void. In such event, nothing contained in the Plan or this Confirmation Order, and no acts taken in preparation for consummation of the Plan, shall, or shall be deemed to, (a) constitute a waiver or release of any Claims by or against or Interests in the Debtors or any other Person, (b) prejudice in any manner the rights of the Debtors or any Person in any further proceedings involving the Debtors, (c)

constitute an admission of any sort by the Debtors or any other Person, or (d) be construed as a finding of fact or conclusion of law with respect thereto.

25. References to Plan Provisions. The failure to include or specifically reference any particular provision of the Plan in this Confirmation Order shall not diminish or impair the effectiveness of such provision, it being the intent of the Court that the Plan be confirmed in its entirety.

26. Exhibits. Each reference to a document, agreement or summary description that is in the form attached as an Exhibit to the Plan in this Confirmation Order, in the Findings of Fact and Conclusions of Law, or in the Plan shall be deemed to be a reference to such document, agreement or summary description in substantially the form of the latest version of such document, agreement or summary description filed with the Court (whether filed as an attachment to the Plan or filed separately).

27. Plan and Confirmation Order Mutually Dependent. The provisions of this Confirmation Order and the provisions of the Plan are hereby deemed nonseverable and mutually dependent.

28. Confirmation Order Supersedes. It is hereby ordered that this Confirmation Order shall supersede any orders of this Court issued prior to the Confirmation Date that may be inconsistent with this Confirmation Order.

29. Conflicts Between Confirmation Order and Plan. The provisions of the Plan and of this Confirmation Order shall be construed in a manner consistent with each other so as to effect the purposes of each; provided, however, that if there is determined to be any inconsistency between any Plan provision and any provision of this Confirmation Order that cannot be so reconciled, then, solely to the extent of such inconsistency, the provisions of this

Confirmation Order shall govern and any such provision of this Confirmation Order shall be deemed a modification of the Plan and shall control and take precedence.

30. Retention of Jurisdiction. Pursuant to sections 105(a) and 1142 of the Bankruptcy Code, and notwithstanding the entry of this Confirmation Order or the occurrence of the Effective Date, this Court, except as otherwise provided in the Plan or herein, shall retain exclusive jurisdiction over all matters arising out of, and related to, the Chapter 11 Cases and the Plan to the fullest extent permitted by law, including, but not limited to, the matters set forth in Article XIII of the Plan. Nothwithstanding any other provision of the Plan or this Confirmation Order, the Bankruptcy Court shall retain jurisdiction, but not exclusive jurisdiction, to determine whether environmental Claims brought by governmental units against the Reorganized Debtors are barred by the Plan and Section 1141 of the Bankruptcy Code.

31. Final Order. This Confirmation Order is a final order and the period in which an appeal must be filed shall commence upon the entry hereof.

32. Waiver of Stay and Lodgment of Confirmation Order. The provisions of Federal Rule of Civil Procedure 62(a) and Bankruptcy Rules 7062 and 3020(e) shall not apply to this Confirmation Order on or after 12:01 a.m. on September 23, 2009, and the Debtors and the Reorganized Debtors are authorized to consummate the Plan at any time thereafter. Lodgment of this Confirmation Order is hereby waived.

Dated: New York, New York
September 23, 2009

/s/ STUART M. BERNSTEIN
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

FIRST AMENDED JOINT PLAN OF REORGANIZATION OF MARK IV INDUSTRIES, INC. AND ITS AFFILIATED DEBTORS AND DEBTORS-IN-POSSESSION (WITHOUT EXHIBITS ATTACHED)

[Filed with the Bankruptcy Court on July 30, 2009]

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11
MARK IV INDUSTRIES, INC., et al.,	:	Case No. 09-12795 (SMB)
	:	(Jointly Administered)
Debtors.	:	

FIRST AMENDED JOINT PLAN OF REORGANIZATION OF MARK IV INDUSTRIES, INC. AND ITS AFFILIATED DEBTORS AND DEBTORS-IN-POSSESSION

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Dated: July 30, 2009

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[1] As a result of implementation of the LLC structure contemplated by the Alternative Corporate Structure, please refer to Exhibit D (Form of Operating Agreement) for the type of information that would typically be contained in a Form of Stockholders' Agreement.

[2] As a result of implementation of the LLC structure contemplated by the Alternative Corporate Structure, please refer to Exhibit D (Form of Operating Agreement) for the type of information that would typically be contained in a Form of Bylaws.

INTRODUCTION

Mark IV Industries, Inc. ("Mark IV") and seventeen of its direct and indirect subsidiaries and affiliates, debtors and debtors-in-possession (collectively, the "Debtors," and together with their non-Debtor subsidiaries and affiliates (the "Company") in the above-captioned jointly-administered chapter 11 reorganization cases, hereby propose the following joint reorganization plan for the resolution of outstanding creditor claims against, and equity interests in, the Debtors. None of Mark IV's subsidiaries and affiliates located outside of the United States are chapter 11 Debtors. These Chapter 11 Cases have been consolidated for procedural purposes only and are being jointly administered pursuant to an order of the Bankruptcy Court.

Reference is made to the Disclosure Statement for a discussion of the Debtors' history, business, properties, results of operations, projections for future operations, risk factors, and a summary and analysis of this Plan and certain related matters, including distributions to be made under this Plan. Each Debtor is a proponent of the plan contained herein within the meaning of section 1129 of the Bankruptcy Code. Capitalized terms used but not defined in this Introduction have the meanings ascribed to them in Article I of this Plan. The Debtors who are proponents of this Plan, their chapter 11 case numbers, and their jurisdictions of incorporation or formation are as follows:

Debtors (state of formation or incorporation)	Bankruptcy Case No.
Luminator Service Inc. (New York)	Case No. 09-12793 (SMB)
Mark IV Industries, Inc. (Delaware)	Case No. 09-12795 (SMB)
Aerospace Sub, Inc. (Delaware)	Case No. 09-12798 (SMB)
Armtek International Holding Company, Inc. (Delaware)	Case No. 09-12800 (SMB)
Automatic Signal/Eagle Signal Corp. (Delaware)	Case No. 09-12802 (SMB)
Dayco Products, LLC (Delaware)	Case No. 09-12803 (SMB)
F-P Displays, Inc. (Massachusetts)	Case No. 09-12804 (SMB)
F-P Technologies Holding Corp. (Delaware)	Case No. 09-12805 (SMB)
Former Fuel Systems, Inc. (Delaware)	Case No. 09-12806 (SMB)
Luminator Holding L.P. (Delaware)	Case No. 09-12807 (SMB)

Mark IV Holdings, LLC (Delaware)	Case No. 09-12808 (SMB)
Mark IV Invesco, LLC (Delaware)	Case No. 09-12809 (SMB)
Mark IV IVHS Holding Corp. (Delaware)	Case No. 09-12811 (SMB)
Mark IV Pay Agent, Inc. (Delaware)	Case No. 09-12812 (SMB)
Mark IV Transportation Technologies Holding Corp. (Delaware)	Case No. 09-12813 (SMB)
NRD, LLC (Delaware)	Case No. 09-12814 (SMB)
Seebreeze Wireless Holdings, L.P. (Delaware)	Case No. 09-12815 (SMB)
Woods Liquidating Corporation (Delaware)	Case No. 09-12816 (SMB)

This Plan contemplates the reorganization of each of the Debtors upon consummation of this Plan and the resolution of the outstanding Claims against and Interests in the Debtors pursuant to sections 1123, 1129 and 1141 of the Bankruptcy Code. This Plan provides that Holders of First Lien Lender Secured Claims will receive a distribution consisting of such Claimholders' Pro Rata participation in the Restructured Debt Term Loan Agreement and such Claimholders' Pro Rata share of 88% of the New Equity Interests (prior to dilution from the Management Equity Incentive Program and prior to dilution for any New Equity Interests issued to the Exit Facility Lenders pursuant to Section 6.12 of this Plan), and Holders of Allowed General Unsecured Claims will receive (a) such Claimholders' Pro Rata share of 12% of the New Equity Interests (prior to dilution from the Management Equity Incentive Program) and (b) the net proceeds from the Trust Assets.

Holders of General Unsecured Convenience Claims in an amount less than or equal to $25,000 will receive a distribution consisting of Cash in an amount equal to the lesser of (a) 25% of such Allowed General Unsecured Convenience Claim, and (b) such Claimholders' Pro Rata share of the Convenience Class Cap Amount. Holders of Allowed General Unsecured Convenience Claims in an amount exceeding $25,000 and less than or equal to $100,000 will receive a distribution consisting of (i) Cash in an amount equal to the lesser of (A) 25% of such Allowed General Unsecured Convenience Claim and (B) such Claimholders' Pro Rata share of the Convenience Class Cap Amount, or (ii) if affirmatively elected on the Ballot, such Claimholder's Pro Rata share of the General Unsecured Claimholders Plan Distribution Property. Holders of Allowed General Unsecured Convenience Claims in excess of $100,000 that opt into Class 8 pursuant to the conditions set forth in Article IV herein shall have such Claim reduced to $100,000 and will receive a distribution consisting of

Cash in an amount equal to the lesser of (a) $25,000 and (b) such Claimholders' Pro Rata share of the Convenience Class Cap Amount.

If the Company determines to pursue the Alternative Corporate Structure described in Section 6.6 of the Plan, then, with the consent of the First Lien Agent, the Debtors will pursue such Alternative Corporate Structure and, instead of receiving the New Common Stock, the Holders of Allowed First Lien Lender Claims, the Holders of Allowed General Unsecured Claims and those Holders of Allowed General Unsecured Convenience Class Claims not receiving Cash pursuant to this Plan shall receive New LLC Membership Interests.

Furthermore, the Existing Securities of the Debtors will be cancelled on the Effective Date of this Plan and Holders of the Existing Securities will not receive distributions under this Plan.

Under section 1125(b) of the Bankruptcy Code, a vote to accept or reject this Plan may not be solicited from a Claimholder or Interestholder until the Disclosure Statement has been approved by the Bankruptcy Court and distributed to Claimholders and Interestholders. ALL CLAIMHOLDERS WHO ARE ELIGIBLE TO VOTE ON THIS PLAN ARE ENCOURAGED TO READ THIS PLAN AND THE DISCLOSURE STATEMENT IN THEIR ENTIRETY BEFORE VOTING TO ACCEPT OR REJECT THIS PLAN.

The treatment of Claims under this Plan represents, among other things, the settlement and compromise of certain potential inter-creditor disputes.

AFTER CONSULTATION WITH THE DEBTORS, THE FIRST LIEN AGENT, THE STEERING COMMITTEE AND THE CREDITORS' COMMITTEE BELIEVE THAT THE PLAN PROVIDES THE BEST RECOVERIES POSSIBLE FOR THE HOLDERS OF CLAIMS AGAINST THE DEBTORS. ACCORDINGLY, THE DEBTORS, THE FIRST LIEN AGENT, THE STEERING COMMITTEE AND THE CREDITORS' COMMITTEE STRONGLY RECOMMEND THAT YOU RETURN YOUR BALLOT ACCEPTING THIS PLAN.

A VOTE TO ACCEPT THE PLAN CONSTITUTES YOUR CONSENT TO THE RELEASE OF THE PARTIES SPECIFIED IN ARTICLE XI OF THE PLAN.

Subject to the restrictions on modifications set forth in section 1127 of the Bankruptcy Code, Bankruptcy Rule 3019, and Article XIV of this Plan, the Debtors expressly reserve their right to alter, amend, modify, revoke or withdraw this Plan, one or more times, before this Plan's substantial consummation.

ARTICLE I

DEFINITIONS, RULES OF INTERPRETATION, AND COMPUTATION OF TIME

A. Scope of Definitions

For purposes of this Plan, except as expressly provided or unless the context otherwise requires, all capitalized terms not otherwise defined shall have the meanings ascribed to them in Article I of this Plan. Any term used in this Plan that is not defined herein, but is defined in the Bankruptcy Code or the Bankruptcy Rules, shall have the meaning ascribed to that term in the Bankruptcy Code or the Bankruptcy Rules, as applicable. Whenever it appears appropriate from the context, each term stated in the singular or the plural includes the singular and the plural, and each pronoun stated in the masculine, feminine or neuter includes the masculine, feminine and neuter.

B. Definitions

1.1 "Administrative Claim" means a Claim for payment of an administrative expense of a kind specified in section 503(b) of the Bankruptcy Code and entitled to priority pursuant to section 507(a)(1) of the Bankruptcy Code, including, but not limited to, DIP Facility Claims, the actual, necessary costs and expenses, incurred after the Petition Date, of preserving the Estates and operating the businesses of the Debtors, including wages, salaries or commissions for services rendered after the commencement of the Chapter 11 Cases, Professional Claims, and all fees and charges assessed against the Estates under chapter 123 of title 28 of the United States Code, and all Allowed Claims that are entitled to be treated as Administrative Claims pursuant to a Final Order of the Bankruptcy Court under section 546(c)(1)(A) of the Bankruptcy Code.

1.2 "Affiliates" shall have the meaning ascribed to such term by section 101(2) of the Bankruptcy Code.

1.3 "Allowed Claim" means, for distribution purposes, a Claim or any portion thereof, (a) that has been allowed by a Final Order of the Bankruptcy Court (or such other court as a Reorganized Debtor and the Holder of such Claim agree may adjudicate such Claim and objections thereto), or (b) which (i) is not the subject of a proof of claim timely filed with the Bankruptcy Court but (ii) is Scheduled as liquidated and noncontingent, other than a Claim that is Scheduled at zero, in an unknown amount, or as disputed, but only to the extent such Claim is Scheduled as liquidated and noncontingent or (c) for which a proof of claim in a liquidated amount has been timely filed with the Bankruptcy Court pursuant to the Bankruptcy Code, any Final Order of the Bankruptcy Court or other applicable bankruptcy law, and as to which either (i) no objection to its allowance has been filed within the periods of

limitation fixed by this Plan, the Bankruptcy Code or by any order of the Bankruptcy Court or (ii) any objection to its allowance has been settled or withdrawn, or has been denied by a Final Order of the Bankruptcy Court, or (d) that is expressly allowed in a liquidated amount pursuant to this Plan. Pursuant to 11 U.S.C. § 503(b)(1)(D), governmental units need not file a Claim to request payment of an administrative expense under 11 U.S.C. § 503(b)(1)(B) or (C) as a condition of its being an allowed administrative expense.

1.4 "Allowed Class __ Claim" means an Allowed Claim in the specified Class.

1.5 "Alternative Corporate Structure" means the potential new corporate structure of the Reorganized Debtors contemplated by the Restructuring Transactions.

1.6 "Avoidance Claims" means Causes of Action against Persons arising under any of sections 541, 542, 543, 544, 545, 547, 548, 549, 550, 551 and 553 of the Bankruptcy Code, or under related state or federal statutes and common law, including fraudulent transfer laws, whether or not litigation is commenced to prosecute such Causes of Action.

1.7 "Ballot" means each ballot form distributed with the Disclosure Statement to Claimholders who are included in Classes that are Impaired under the Plan and entitled to vote under Article V herein to accept or reject this Plan.

1.8 "Bankruptcy Code" means the Bankruptcy Reform Act of 1978, as amended and codified in title 11 of the United States Code, 11 U.S.C. §§ 101-1532, as in effect on the date hereof but, with respect to amendments to the Bankruptcy Code subsequent to commencement of the Chapter 11 Cases, only to the extent that such amendments were made expressly applicable to bankruptcy cases which were filed as of the enactment of such amendments.

1.9 "Bankruptcy Court" means the United States Bankruptcy Court for the Southern District of New York.

1.10 "Bankruptcy Rules" means the Federal Rules of Bankruptcy Procedure and the Official Bankruptcy Forms, as amended, the Federal Rules of Civil Procedure, as amended, as applicable to the Chapter 11 Cases or proceedings therein, and the Local Rules of the Bankruptcy Court, as applicable to the Chapter 11 Cases or proceedings therein, as the case may be.

1.11 "Bar Date" means the deadlines set by the Bankruptcy Court pursuant to the Bar Date Order or other Final Order for filing proofs of claim in these Chapter 11 Cases.

1.12 "Bar Date Order" means the order entered by the Bankruptcy Court on July 2, 2009 that established (a) August 21, 2009 at 5:00 p.m. (Eastern time) as the Bar Date for filing proofs of claim for non-governmental entities, and (b) October 28, 2009 at 5:00 p.m. (Eastern time) as the Bar Date for filing proofs of claim for governmental entities, and any subsequent order supplementing such initial order or relating thereto.

1.13 "Business Day" means any day, excluding Saturdays, Sundays and legal holidays, on which commercial banks are open for business in New York City.

1.14 "Cash" means legal tender of the United States or equivalents thereof.

1.15 "Causes of Action" means any and all actions, claims, proceedings, causes of action, suits, accounts, controversies, agreements, promises, rights to legal remedies, rights to equitable remedies, rights to payment and claims, whether known, unknown, reduced to judgment, not reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, secured or unsecured, and whether asserted or assertable directly or derivatively, in law, equity or otherwise, including actions brought prior to the Petition Date, actions under chapter 5 of the Bankruptcy Code, and actions against any Person for failure to pay for products or services provided or rendered by the Debtors, all claims, suits or proceedings relating to enforcement of the Debtors' intellectual property rights, including patents, copyrights and trademarks, and all claims or causes of action seeking recovery of the Debtors' or the Reorganized Debtors' accounts receivable or other receivables or rights to payment created or arising in the ordinary course of the Debtors' or the Reorganized Debtors' businesses.

1.16 "Chapter 11 Case(s)" means the chapter 11 case(s) of the Debtor(s) pending in the Bankruptcy Court.

1.17 "Claim" means a claim against the Debtors (all or any of them), whether or not asserted, as defined in section 101(5) of the Bankruptcy Code.

1.18 "Claimholder" means a Holder of a Claim.

1.19 "Claims Administration" shall have the meaning ascribed to it in Section 8.4(a) hereof.

1.20 "Claims Agent" means Epiq Bankruptcy Solutions, LLC, or such other claims agent designated by the Debtors.

1.21 "Claims Objection Deadline" means that day which is one hundred twenty (120) days after the Effective Date, as the same may be from time to time extended by the Bankruptcy Court without further notice to parties-in-interest; provided, however, that, notice shall be given to the Claims Oversight Committee.

1.22 "Claims Oversight Committee" means the committee to be established pursuant to Section 8.4(b) hereof on the Effective Date or as soon as thereafter as practicable to monitor Claims Administration, any stock adjustment process pursuant to Section 4.1(g) of this Plan and address the Bankruptcy Court with respect to such matters, as well as provide guidance to the Reorganized Debtors with respect to Claims Administration and resolution, and address the Bankruptcy Court if such committee disagrees with the Reorganized Debtors' determinations.

1.23 "Class" means a category of Claimholders or Interestholders described in Article IV of this Plan.

1.24 "Confirmation Date" means the date of entry of the Confirmation Order.

1.25 "Confirmation Hearing" means the hearing before the Bankruptcy Court on confirmation of this Plan and related matters under section 1128 of the Bankruptcy Code, as such hearing may be adjourned or continued from time to time.

1.26 "Confirmation Order" means the order entered by the Bankruptcy Court confirming this Plan.

1.27 "Convenience Class Cap Amount" means the $1.3 million available for distribution to all Holders of Allowed General Unsecured Convenience Claims (on the terms and conditions more specifically described in Article IV), plus any Cash that constitutes unclaimed property distributed in accordance with Section 8.5 to Holders of Class 8 Claims.

1.28 "Convenience Class Election" means the election pursuant to which the Holder of a qualifying General Unsecured Claim against the Debtors timely elects to have such General Unsecured Claim be treated as a General Unsecured Convenience Claim.

1.29 "Creditors' Committee" means the Official Committee of Unsecured Creditors appointed in the Chapter 11 Cases pursuant to section 1102(a) of the Bankruptcy Code.

1.30 "Creditors' Trust" means the trust which is created pursuant to this Plan to be administered by the Trustee with the advice and/or the direction of the Trust Advisory Board, all as more specifically set forth in Article X of this Plan.

1.31 "Cure" means the payment or other honor of all obligations required to be paid or honored in connection with assumption of an executory contract or unexpired lease pursuant to section 365 of the Bankruptcy Code, including (a) the cure of any non-monetary defaults to the extent required, if at all, pursuant to section 365 of the Bankruptcy Code, and (b) with respect to monetary defaults, the

distribution, within a reasonable period of time following the Effective Date, of Cash, or such other property as may be agreed upon by the parties or ordered by the Bankruptcy Court, with respect to the assumption (or assumption and assignment) of an executory contract or unexpired lease, pursuant to section 365(b) of the Bankruptcy Code, in an amount equal to all unpaid monetary obligations or such other amount as may be agreed upon by the parties, under such executory contract or unexpired lease, to the extent such obligations are enforceable under the Bankruptcy Code and applicable non-bankruptcy law.

1.32 "Debtors" has the meaning ascribed to it in the Introduction hereof.

1.33 "Deferred Commitment Fee" means, with respect to each DIP Lender, the deferred commitment fee earned by such DIP Lender as more fully described in the DIP Facility.

1.34 "Deferred Commitment Fee Claims" means all Claims of the DIP Lenders on account of such DIP Lenders' Deferred Commitment Fees arising under or pursuant to the DIP Facility.

1.35 "Deficiency Claims" mean the First Lien Lender Deficiency Claims, the Second Lien Claims and the Other Deficiency Claims.

1.36 "D&O Insurance" means insurance maintained by the Debtors which covers, among others, the directors, officers and managing members of the Debtors or any of them.

1.37 "DIP Agent" means JPMorgan Chase Bank, N.A., as administrative agent for the DIP Lenders under the DIP Facility.

1.38 "DIP Facility" means the $90,000,000 Credit and Guarantee Agreement, dated as of May 4, 2009, among Mark IV, as Guarantor, Dayco Products, LLC, as U.S. Borrower, Dayco Europe S.r.l., as Italian Borrower, Mark IV Industries Corp., as Canadian Borrower, the other U.S. Guarantors named therein, and the DIP Agent and the DIP Lenders, as the same may be amended, supplemented, or otherwise modified from time to time.

1.39 "DIP Facility Claims" means all Administrative Claims of the DIP Agent and the DIP Lenders arising under or pursuant to or related to the DIP Facility.

1.40 "DIP Facility Order" means, collectively, the Final Order that was entered by the Bankruptcy Court on May 27, 2009, authorizing and approving the DIP Facility and the agreements related thereto, and any further Final Orders entered by the Bankruptcy Court approving any amendment or extension of the DIP Facility.

1.41 "DIP Lenders" means the lenders from time to time party to the DIP Facility.

1.42 "Disallowed Claim" means, for distribution purposes, a Claim or any portion thereof, that (a) has been disallowed by a Final Order of the Bankruptcy Court, (b) is Scheduled at zero or as contingent, disputed or unliquidated and as to which a proof of claim bar date has been established but no proof of claim has been timely filed with the Bankruptcy Court pursuant to either the Bankruptcy Code or any Final Order of the Bankruptcy Court or (c) is not Scheduled and as to which a proof of claim bar date has been set but no proof of claim has been timely filed with the Bankruptcy Court pursuant to either the Bankruptcy Code or any Final Order of the Bankruptcy Court. Pursuant to 11 U.S.C. § 503(b)(1)(D), governmental units need not file a Claim to request payment of an administrative expense under 11 U.S.C. § 503(b)(1)(B) or (C) as a condition of its being an allowed administrative expense.

1.43 "Disbursing Agent" means the Reorganized Debtors or any Person designated by the Reorganized Debtors (and who accepts such designation) to serve as a disbursing agent under Article VIII of this Plan.

1.44 "Disclosure Statement" means the written disclosure statement that relates to this Plan, as approved by the Bankruptcy Court pursuant to section 1125 of the Bankruptcy Code and Bankruptcy Rule 3017 on or around the date of this Plan, as such disclosure statement may be amended, modified or supplemented from time to time.

1.45 "Disputed Claim" means, for distribution purposes, a Claim or any portion thereof, that is neither an Allowed Claim nor a Disallowed Claim and includes, without limitation, Claims that (a) (i) have not been Scheduled by the Debtors (or any of them) or have been Scheduled at zero or as unknown, contingent, unliquidated or disputed, and (ii) are not the subject of an objection filed in the Bankruptcy Court or as to which the time for filing an objection has not yet expired, (b) that are the subject of a proof of claim or interest that differs in nature, amount or priority from the Schedules, or (c) are the subject of an objection filed with the Bankruptcy Court, which objection has not been withdrawn or overruled by a Final Order of the Bankruptcy Court.

1.46 "Distribution Date" means the date upon which the initial distributions will be made to Holders of Allowed Claims pursuant to Article VIII of this Plan, which shall be not more than twenty (20) Business Days after the Effective Date; provided, however, that Allowed Administrative Claims as of the Effective Date shall be paid on the Effective Date.

1.47 "Distribution Reserve" means, as applicable, one or more reserves of New Equity Interests and/or Cash for distribution to Holders of Allowed Claims in

the Chapter 11 Cases to be reserved pending allowance of Disputed Claims in accordance with Articles IV and VIII.

1.48 "Effective Date" means the Business Day determined by the Debtors on which all conditions to the consummation of this Plan set forth in Section 12.2 hereof have been either satisfied or waived as provided in Section 12.3 hereof, and such Business Day shall be the day upon which this Plan is substantially consummated.

1.49 "Estates" means the bankruptcy estates of the Debtors created pursuant to section 541 of the Bankruptcy Code.

1.50 "Executive Employment Agreements" has the meaning ascribed to it in Section 6.9(a) hereof.

1.51 "Exhibit" means an exhibit annexed to either this Plan or as an appendix to the Disclosure Statement.

1.52 "Exhibit Filing Date" means the date on which Exhibits to this Plan shall be filed with the Bankruptcy Court, which date shall be at least seven (7) days prior to the Voting Deadline or such later date as may be approved by the Bankruptcy Court; provided, however, that the Exhibit Filing Date with respect to Exhibit O setting forth the Schedule of Unexpired Leases and Executory Contracts to be Rejected Pursuant to the Plan shall be filed at least fourteen (14) days prior to the Voting Deadline.

1.53 "Existing Securities" means, collectively, the Old Common Stock, and all options, warrants, rights and other instruments evidencing an ownership interest in any Debtor (whether fixed or contingent, matured or unmatured, disputed or undisputed), contractual, legal, equitable or otherwise, to acquire any of the foregoing; provided that, Existing Securities shall not include Subsidiary Interests.

1.54 "Exit Facility" means the approximately $100 million credit facility providing financing to the Reorganized Debtors as of the Effective Date having substantially the terms set forth on Exhibit A.

1.55 "Exit Facility Documents" has the meaning ascribed to it in Section 6.12 hereof.

1.56 "Exit Facility Lenders" shall mean the financial institutions that have committed to provide the Exit Facility as of the Effective Date.

1.57 "Face Amount" means, (a) when used in reference to a Disputed Claim or Disallowed Claim, the full stated liquidated amount claimed by the Claimholder in any proof of claim timely filed with the Bankruptcy Court or

otherwise Allowed by any Final Order of the Bankruptcy Court and (b) when used in reference to an Allowed Claim, the allowed amount of such Claim.

1.58 "Final Order" means an order or judgment of the Bankruptcy Court, or other court of competent jurisdiction, as entered on the docket in the Chapter 11 Cases, or the docket of any such other court, the operation or effect of which has not been stayed, reversed or amended and as to which order or judgment (or any revision, modification or amendment thereof) the time to appeal or seek review, rehearing or leave to appeal (other than under Rule 60(b) of the Federal Rules of Civil Procedure or Bankruptcy Rule 9024) has expired and as to which no appeal or petition for review or rehearing was filed or, if filed, remains pending.

1.59 "First Lien Agent" means JPMorgan Chase Bank, N.A., as administrative agent for the First Lien Lenders under the First Lien Credit Agreement.

1.60 "First Lien Credit Agreement" means that certain Amended and Restated Credit Agreement, dated as of June 21, 2004, among Mark IV Industries, Inc., Dayco Products, LLC, as U.S. borrower, Dayco Europe S.r.l., as Italian borrower, the First Lien Agent, and the First Lien Lenders from time to time parties thereto.

1.61 "First Lien Lenders" mean all lenders under the First Lien Credit Agreement, or any such lender or its Affiliates in their capacity as party to any hedge or swap agreement to which any Debtor is a party.

1.62 "First Lien Lender Claims" mean all Claims of the First Lien Agent and the First Lien Lenders arising under or pursuant to the First Lien Credit Agreement, including any Claims of any First Lien Lender or any Affiliate thereof arising under any hedge or swap agreement to which any Debtor is a party, as well as any Claims for reimbursement in respect of drawings up to one day before the Effective Date made under letters of credit issued pursuant to the First Lien Credit Agreement.

1.63 "First Lien Lender Deficiency Claim" means $485 million, being the aggregate amount of First Lien Lender Claims in excess of the First Lien Lender Secured Claims after giving effect to the waiver under this Plan by the First Lien Lenders of $25 million of such First Lien Lender Deficiency Claims.

1.64 "First Lien Lenders Plan Distribution Property" means, with respect to the First Lien Lender Secured Claims, (a) the Restructured Debt Term Loans deemed made on the Effective Date by the First Lien Lenders under the Restructured Debt Term Loan Agreement and (b) the New Equity Interests (prior to dilution from the Management Equity Incentive Program and prior to dilution for any shares issued to the Exit Facility Lenders as described in Section 6.12).

1.65 "First Lien Lender Secured Claims" mean the aggregate of the First Lien Lender Claims equal to $350 million, being the secured portion under section 506 of the Bankruptcy Code of the First Lien Lender Claims as fixed pursuant to, and for all purposes of, this Plan.

1.66 "General Unsecured Claim" means a Claim that is not an Administrative Claim, a Priority Tax Claim, a Secured Tax Claim, an Other Secured Claim, an Other Priority Claim, an Intercompany Claim, a First Lien Lender Secured Claim, and a General Unsecured Convenience Claim; provided that, General Unsecured Claims shall include Deficiency Claims; provided further that, General Unsecured Claims shall not include a Claim that is disallowed or released, whether by operation of law or pursuant to a Final Order of the Bankruptcy Court, written release or settlement, the provisions of this Plan or otherwise.

1.67 "General Unsecured Claimholders Plan Distribution Property" means (a) the New Equity Interests representing 12% of the New Equity Interests (prior to dilution from the Management Equity Incentive Program) plus any additional New Equity Interests as may be required pursuant to Section 4.1(g) of this Plan, and (b) the net proceeds from the Trust Assets.

1.68 "General Unsecured Convenience Claim" means a Claim, other than any First Lien Lender Deficiency Claim or Second Lien Lender Claim, against the Debtors that otherwise would be included in the General Unsecured Claim Class that is in an amount (a) of $100,000 or less, or (b) greater than $100,000 and the Holder of such Claim has made the Convenience Class Election on the Ballot to reduce such Claim to $100,000.

1.69 "Holdback Amount" means the amount equal to 20% of fees billed to the Debtors in a given month that was retained by the Debtors as a holdback on payment of Professional Claims pursuant to the Professional Fee Order.

1.70 "Holdback Escrow Account" means the escrow account established by the Disbursing Agent into which Cash equal to the Holdback Amount shall be deposited on the Effective Date for the payment of Allowed Professional Claims to the extent not previously paid or disallowed.

1.71 "Holder" means an entity holding a Claim or Interest.

1.72 "Impaired" refers to any Claim or Interest that is impaired within the meaning of section 1124 of the Bankruptcy Code.

1.73 "Indemnification Rights" means any obligations of the Debtors (or any of them) to indemnify, reimburse, advance or contribute to the losses, liabilities or expenses of an Indemnitee pursuant to a Debtor's Organizational Documents, or pursuant to any applicable law or specific agreement in respect of any claims,

demands, suits, causes of action or proceedings against an Indemnitee based upon any act or omission related to an Indemnitee's service with, for or on behalf of the Debtors (or any of them).

1.74 "Indemnitee" means all present and former directors, officers, employees, agents or representatives of the Debtors who provided services to the Debtors during the Chapter 11 Cases and who are entitled to assert Indemnification Rights.

1.75 "Insurance Coverage" shall have the meaning ascribed to it in Section 10.8 hereof.

1.76 "Insured Claim" means any Claim or portion of a Claim that is insured under the Debtors' insurance policies, but only to the extent of such coverage.

1.77 "Intercompany Claim" means (a) a Claim by any Debtor against a Debtor; (b) a Claim by any Debtor against a Mark IV Non-Debtor; or (c) a Claim by any Mark IV Non-Debtor against a Debtor.

1.78 "Interest" means (a) the legal, equitable contractual and other rights (whether fixed or contingent, matured or unmatured, disputed or undisputed) of any Person with respect to the Old Common Stock, or any other equity securities of the Debtors (or any of them) and (b) the legal, equitable, contractual and other rights, whether fixed or contingent, matured or unmatured, disputed or undisputed, of any Person to purchase, sell, subscribe to, or otherwise acquire or receive (directly or indirectly) any of the foregoing.

1.79 "Interestholder" means a Holder of an Interest.

1.80 "KEIP" means that certain Key Employee Incentive Plan adopted by Mark IV's board of directors.

1.81 "Legacy Liabilities" mean all post-employment benefits provided by the Debtors to former employees, including obligations stemming from Civil Action No. 1:02CV243 in the District Court of the United States for the Western District of North Carolina, Asheville Division, captioned Jerry Trull et al. v. Dayco Products, LLC.

1.82 "Management Equity Incentive Program" means that certain incentive plan to be implemented on or after the Effective Date as is more specifically described at Exhibit B attached hereto, by which the Reorganized Debtors shall deliver certain stock options and/or restricted stock grants in Reorganized Mark IV (or membership interests in New LLC, as applicable) to certain Mark IV post-Effective Date senior management and other employees.

1.83 "Mark IV" has the meaning ascribed to it in the Introduction hereof.

1.84 "Mark IV Non-Debtor" means a subsidiary or affiliate of Mark IV that is not a Debtor in these Chapter 11 Cases.

1.85 "New Common Stock" means shares of common stock, $0.01 par value per share, of Reorganized Mark IV to be authorized and issued on or after the Effective Date. A summary description of the New Common Stock is set forth at Exhibit C.

1.86 "New Equity Interests" mean either (a) the New Common Stock, or, if the Debtors pursue the Alternative Corporate Structure, (b) the New LLC Membership Interests.

1.87 "New LLC" means, if applicable, the limited liability company formed as part of the Alternative Corporate Structure and the ultimate parent of Reorganized Mark IV.

1.88 "New LLC Membership Interests" means, if applicable, the membership interests of New LLC to be authorized and issued on or after the Effective Date.

1.89 "Old Common Stock" means the shares of Mark IV's common stock that were authorized, issued and outstanding prior to the Effective Date.

1.90 "Old Equity Interests" means the Interests in respect of the Old Common Stock issued and outstanding prior to the Effective Date, including treasury stock and all options, warrants, calls, rights, participation rights, puts, awards, commitments, or any other agreements of any character to acquire such common stock, and shall also include any Claim subordinated pursuant to section 510(b) arising from the rescission of a purchase or sale of any such common stock or rights relating to such common stock, or any Claim for damages arising from the purchase or sale of such common stock of Mark IV or any Claim for reimbursement, contribution, or indemnification arising from or relating to any such claims.

1.91 "Operating Agreement" means, if applicable, the operating agreement of New LLC, a form of which is attached hereto as Exhibit D.

1.92 "Organizational Documents" means the bylaws, articles of incorporation, corporate charters, certificates of formation, limited liability company agreements, operating agreements, the Stockholders' Agreement (or the Operating Agreement, if applicable) or other documents or agreements that govern or affect the corporate formation and governance of the Debtors (or any of them) and the Reorganized Debtors (or any of the them), as the case may be.

1.93 "Other Deficiency Claim" means, in the case of a Claimholder who asserts an Other Secured Claim against the Debtors, a Claim equal to the amount by which such Claim exceeds the secured portion thereof as determined pursuant to section 506 of the Bankruptcy Code.

1.94 "Other Priority Claim" means a Claim entitled to priority pursuant to section 507(a) of the Bankruptcy Code other than a Priority Tax Claim or an Administrative Claim.

1.95 "Other Secured Claim" means a Claim (other than a DIP Claim, a Deferred Commitment Fee Claim, an Administrative Claim, a Priority Tax Claim, a Secured Tax Claim, an Other Priority Claim, an Intercompany Claim, a First Lien Lender Secured Claim, a General Unsecured Claim, and a General Unsecured Convenience Claim) that is secured by a lien which is not subject to avoidance or subordination under the Bankruptcy Code or otherwise invalid under the Bankruptcy Code or applicable state law, on property in which an Estate has an interest, or a Claim that is subject to setoff under section 553 of the Bankruptcy Code; to the extent of the value of the Holder's interest in the Estate's interest in such property or to the extent of the amount subject to setoff, as applicable; as determined by a Final Order pursuant to section 506(a) of the Bankruptcy Code, or in the case of setoff, pursuant to section 553 of the Bankruptcy Code, or in either case as otherwise agreed upon in writing by the Debtors or the Reorganized Debtors and the Holder of such Claim.

1.96 "Periodic Distribution Date" means (a) the Distribution Date, as to the first distribution made by the Reorganized Debtors, and (b) thereafter, (i) the first Business Day occurring one hundred eighty (180) days after the Distribution Date, (ii) subsequently, the first Business Day occurring one hundred eighty (180) days after the immediately preceding Periodic Distribution Date, or (iii) such other Business Day as the Reorganized Debtors or the Claims Oversight Committee may designate.

1.97 "Permitted Nominee" means any nominee of a First Lien Lender or a Second Lien Lender that such First Lien Lender or Second Lien Lender has confirmed in writing to the Debtors and the First Lien Agent (or the Second Lien Agent, as the case may be) that it is such First Lien Lender's or Second Lien Lender's nominee for the purposes of distribution pursuant to this Plan; provided, however, that such nominee shall be an affiliate of such First Lien Lender or Second Lien Lender, as applicable.

1.98 "Person" means an individual, corporation, partnership, joint venture, association, joint stock company, limited liability company, limited liability partnership, trust, estate, unincorporated organization, governmental unit (as defined in section 101(27) of the Bankruptcy Code), or other entity.

1.99 "Petition Date" means the date on which each Debtor filed its voluntary petition commencing its Chapter 11 Case, that is April 30, 2009.

1.100 "Plan" means this joint plan of reorganization, which is jointly proposed by the Debtors for the resolution of outstanding Claims and Interests in the Chapter 11 Cases, as such plan may be further amended from time to time in accordance with the Bankruptcy Code, Bankruptcy Rules and Section 14.2, and the exhibits hereto.

1.101 "Priority Claim" means a Claim entitled to priority pursuant to section 507 of the Bankruptcy Code.

1.102 "Priority Tax Claim" means a Claim entitled to priority pursuant to section 507(a)(8) of the Bankruptcy Code.

1.103 "Pro Rata" means, from time to time, unless this Plan specifically provides otherwise, with respect to Claims, the proportion that the Face Amount of a Claim in a particular Class bears to the aggregate Face Amount of all Claims (including Disputed Claims, but excluding Disallowed Claims) in such Class.

1.104 "Professional" means those Persons employed in the Chapter 11 Cases pursuant to sections 327 and 1103 of the Bankruptcy Code, or otherwise.

1.105 "Professional Claim" means a Claim of a Professional for compensation or reimbursement of costs and expenses relating to services rendered or expenses incurred after the Petition Date and prior to and including the Effective Date.

1.106 "Professional Fee Order" means the order entered by the Bankruptcy Court on May 27, 2009, authorizing the interim payment of Professional Claims subject to the Holdback Amount.

1.107 "Registration Rights Agreement" means the registration of rights agreement, a form of which is attached as Exhibit E, to which any party receiving New Equity Interests shall automatically be deemed a party.

1.108 "Reinstated" or "Reinstatement" means (a) leaving unaltered the legal, equitable and contractual rights to which a Claim entitles the Claimholder so as to leave such Claim Unimpaired in accordance with section 1124 of the Bankruptcy Code, or (b) notwithstanding any contractual provision or applicable law that entitles the Claimholder to demand or receive accelerated payment of such Claim after the occurrence of a default, (i) curing any such default that occurred before or after the Petition Date, other than a default of a kind specified in section 365(b)(2) of the Bankruptcy Code; (ii) reinstating the maturity of such Claim as such maturity existed before such default; (iii) compensating the Claimholder for any damages incurred as a result of any reasonable reliance by such Claimholder on such contractual provision or such applicable law; and (iv) not otherwise altering the legal, equitable or contractual rights to which such Claim entitles the Claimholder; provided, however, that any contractual right that does not pertain to the payment when due of principal

and interest on the obligation on which such Claim is based, including, but not limited to, financial covenant ratios, negative pledge covenants, covenants or restrictions on merger or consolidation, and affirmative covenants regarding corporate existence prohibiting certain transactions or actions contemplated by this Plan, or conditioning such transactions or actions on certain factors, shall not be required to be cured or reinstated in order to accomplish Reinstatement.

1.109 "Released Parties" means, collectively, (a) except as set forth herein (including the Exhibits attached hereto), the Debtors and their direct and indirect parents and the Debtors' officers, directors and shareholders as of the Effective Date or who had served in such capacities during the Chapter 11 Cases, (b) the DIP Agent and DIP Lenders, (c) the First Lien Lenders and the Second Lien Lenders, (d) the First Lien Agent and the Second Lien Agent, (e) the Exit Facility Lenders, (f) the Creditors' Committee, and each of its members, (g) Sun Capital Partners Management V, LLC, in it capacity as a provider of consulting services, (h) with respect to each of the Persons named in (a) – (g) above, such Person's Affiliates, principals, employees, agents, officers, directors, financial advisors, accountants, attorneys and other professionals, and any of their successors and assigns, when acting in any of such capacities, and (i) with respect to each of the Persons named in (a) – (h) above, each only in their respective capacities set forth in such clause.

1.110 "Reorganized . . ." means the applicable Debtor from and after the Effective Date.

1.111 "Reorganized Debtors" means, collectively, all Debtors from and after the Effective Date.

1.112 "Reorganized Debtors' Credit Facilities" means (a) the Exit Facility, and (b) the Restructured Debt Term Loan Agreement.

1.113 "Restructured Debt Term Loans" mean the aggregate principal amount of $225 million of term loans deemed made to the applicable borrower on the Effective Date pursuant to the Restructured Debt Term Loan Agreement by the DIP Lenders (if applicable, in satisfaction of the Deferred Commitment Fee Claims) and/or the First Lien Lenders (in partial satisfaction of the First Lien Lender Secured Claims), as more fully set forth in Section 6.13 herein.

1.114 "Restructured Debt Term Loan Agreement" means the term loan agreement governing the Restructured Debt Term Loans, among Reorganized Dayco Products, LLC as borrower, Mark IV, JPMorgan Chase Bank, N.A., as administrative agent, the DIP Lenders (if applicable) with respect to the Deferred Commitment Fee and the First Lien Lenders receiving Restructured Debt Term Loans.

1.115 "Restructured Debt Term Loan Agreement Documents" has the meaning ascribed to it in Section 6.13 hereof.

1.116 "Restructuring Transaction(s)" means the transactions, if any, set forth in Section 6.14 of this Plan as to which the First Lien Agent consents, and as further described in the Restructuring Transactions Notice which is attached as Exhibit F to this Plan.

1.117 "Restructuring Transactions Notice" means the notice filed with the Bankruptcy Court on or before the Exhibit Filing Date as Exhibit F to this Plan listing the restructuring Debtors and briefly describing the relevant Restructuring Transactions.

1.118 "Retained Actions" means all claims, Causes of Action, rights of action, suits and proceedings, whether in law or equity, whether known or unknown, which any Debtor or any of the Debtors' Estates may hold against any Person, including, without limitation, (a) claims and Causes of Action brought prior to the Effective Date, (b) claims and Causes of Action against any Persons for failure to pay for products or services provided or rendered by any of the Debtors, (c) claims and Causes of Action relating to strict enforcement of any of the Debtors' or the Reorganized Debtors' intellectual property rights, including patents, copyrights and trademarks, (d) claims and Causes of Action seeking the recovery of any of the Debtors' or the Reorganized Debtors' accounts receivable or other receivables or rights to payment created or arising in the ordinary course of any of the Debtors' or Reorganized Debtors' businesses, including, without limitation, claim overpayments and tax refunds and (e) the Avoidance Claims; provided, however, that Retained Actions shall not include (i) the Trust Avoidance Claims, and (ii) claims explicitly released under this Plan or by a Final Order of the Bankruptcy Court prior to the Confirmation Date.

1.119 "Scheduled" means, with respect to any Claim or Interest, the status, priority and amount, if any, of such Claim or Interest as set forth in the Schedules.

1.120 "Schedules" means the schedules of assets and liabilities and the statements of financial affairs filed in the Chapter 11 Cases by the Debtors, as such schedules or statements have been or may be amended or supplemented from time to time in accordance with Bankruptcy Rule 1009 or orders of the Bankruptcy Court.

1.121 "Second Lien Agent" means Wilmington Trust FSB, or any successor to the administrative agent under the Second Lien Credit Agreement.

1.122 "Second Lien Credit Agreement" means that certain Second Lien Credit Agreement, dated as of June 19, 2006, among Dayco Products, LLC, as borrower, Wilmington Trust FSB, as administrative agent, and the several lenders from time to time parties thereto.

1.123 "Second Lien Lenders" mean all lenders under the Second Lien Credit Agreement.

1.124 "Second Lien Lender Claims" mean all Claims of the Second Lien Agent and the Second Lien Lenders arising under or pursuant to the Second Lien Credit Agreement. Pursuant to section 506 of the Bankruptcy Code, all Second Lien Lender Claims are Deficiency Claims.

1.125 "Secured Tax Claim" means a Secured Claim arising prior to the Petition Date against any of the Debtors for taxes owed to a governmental unit.

1.126 "Security" shall have the meaning ascribed to it in section 101(49) of the Bankruptcy Code.

1.127 "Steering Committee" means the steering committee for the First Lien Lenders.

1.128 "Stockholders' Agreement" means the stockholders' agreement, a form of which is attached as Exhibit G, to which any party receiving New Common Stock shall automatically be deemed a party.

1.129 "Subsidiary Debtors" means, collectively, Luminator Service Inc., Aerospace Sub, Inc., Armtek International Holding Company, Inc., Automatic Signal/Eagle Signal Corp., Dayco Products, LLC, F-P Displays, Inc., F-P Technologies Holding Corp., Former Fuel Systems, Inc., Luminator Holding L.P., Mark IV Holdings, LLC, Mark IV Invesco, LLC, Mark IV IVHS Holding Corp., Mark IV Pay Agent, Inc., Mark IV Transportation Technologies Holding Corp., NRD, LLC, Seebreeze Wireless Holdings, L.P., and Woods Liquidating Corporation.

1.130 "Subsidiary Interests" means, collectively, all of the issued and outstanding shares of stock, membership interests, other equity interests or other instruments evidencing an ownership interest in the applicable Subsidiary Debtor as of the Effective Date, and all options, warrants and rights (whether fixed or contingent, matured or unmatured, disputed or undisputed), contractual, legal, equitable or otherwise, to acquire shares of stock, membership interests or other equity interests in the applicable Subsidiary Debtors, as of the Effective Date.

1.131 "Trust Advisory Board" means the board that is to be created pursuant to Section 10.4 of this Plan for the purpose of advising the Trustee with respect to decisions affecting the Creditors' Trust to the extent set forth in the Trust Agreement.

1.132 "Trust Agreement" means that certain Trust Agreement which is to govern the Creditors' Trust, substantially in the form attached as Exhibit H to this Plan, pursuant to which, among other things, the Trust Assets shall be liquidated and the net proceeds distributed to the Trust Beneficiaries on a pro rata basis.

1.133 "Trust Assets" means the Trust Avoidance Claims, and any and all proceeds thereof and interest or income accruing with respect thereto.

1.134 "Trust Avoidance Claims" mean the Avoidance Claims that are specifically listed on Exhibit I hereto, or as are otherwise agreed to by the Debtors, the First Lien Lenders and the Creditors' Committee, which claims are to be transferred to the Creditors' Trust on the Effective Date (as opposed to all other Avoidance Claims, which will be retained by the Reorganized Debtors).

1.135 "Trust Beneficiary" means a Holder of an Allowed General Unsecured Claim.

1.136 "Trustee" means the trustee of the Creditors' Trust as contemplated by the Trust Agreement and designated pursuant to Section 10.1 of this Plan.

1.137 "Trust Professionals" has the meaning ascribed to it in subsection 10.3(e) hereof.

1.138 "Unimpaired" refers to any Claim which is not Impaired.

1.139 "Voting Deadline" means September 15, 2009, at 5:00 p.m. (Eastern time).

C. Rules of Interpretation

For purposes of this Plan (a) any reference in this Plan to a contract, instrument, release, indenture or other agreement or document being in a particular form or on particular terms and conditions means that such document shall be in such form or on such terms and conditions, (b) any reference in this Plan to an existing document or Exhibit filed or to be filed means such document or Exhibit as it may have been or may be amended, modified or supplemented, (c) unless otherwise specified, all references in this Plan to Sections, Articles, Schedules and Exhibits are references to Sections, Articles, Schedules and Exhibits of or to this Plan, (d) the words "herein" and "hereto" refer to this Plan in its entirety rather than to a particular portion of this Plan, (e) captions and headings to Articles and Sections are inserted for convenience of reference only and are not intended to be a part of or to affect the interpretation of this Plan, (f) the rules of construction set forth in section 102 of the Bankruptcy Code and in the Bankruptcy Rules shall apply, (g) to the extent the Disclosure Statement is inconsistent with the terms of this Plan, this Plan shall control, and (h) to the extent this Plan is inconsistent with the Confirmation Order, the Confirmation Order shall control.

D. Computation of Time

In computing any period of time prescribed or allowed by this Plan, unless otherwise expressly provided, the provisions of Bankruptcy Rule 9006(a) shall apply.

E. Exhibits

All Exhibits are incorporated into and are a part of this Plan as if set forth in full herein and, to the extent not annexed hereto, such Exhibits shall be filed with the Bankruptcy Court on or before the Exhibit Filing Date. After the Exhibit Filing Date, copies of Exhibits can be obtained upon written request to Skadden, Arps, Slate, Meagher & Flom LLP, 155 N. Wacker Drive, Suite 2700, Chicago, Illinois 60606 (Attn: J. Eric Ivester, Esq. and Matthew M. Murphy, Esq.), counsel to the Debtors. In addition, imaged copies of the Exhibits will be available on the Bankruptcy Court's website, www.nysb.uscourts.gov, for a nominal charge (a PACER account is required and to obtain a PACER password, go to the PACER website, http://pacer.psc.uscourts.gov) or at the Claims Agent's website address, http://chapter11.epiqsystems.com/markiv, free of charge. To the extent any Exhibit is inconsistent with the terms of the body of this Plan, unless otherwise ordered by the Bankruptcy Court, the terms of the relevant Exhibit shall control.

ARTICLE II

ADMINISTRATIVE EXPENSES AND PRIORITY TAX CLAIMS

2.1 Administrative Claims. Subject to the provisions of Article IX of this Plan, on the first Periodic Distribution Date occurring after the later of (a) the date an Administrative Claim becomes an Allowed Administrative Claim or (b) the date an Administrative Claim becomes payable pursuant to any agreement between a Debtor (or a Reorganized Debtor) and the Holder of such Administrative Claim, an Allowed Administrative Claimholder in these Chapter 11 Cases shall receive, in full satisfaction, settlement, release, and discharge of and in exchange for such Administrative Claim, (x) Cash equal to the unpaid portion of such Allowed Administrative Claim or (y) such other treatment as to which such Debtor (or such Reorganized Debtor) and such Claimholder shall have agreed upon in writing; provided, however, that Allowed Administrative Claims as of the Effective Date shall be paid on the Effective Date; provided further, however, that Allowed Administrative Claims with respect to liabilities incurred by the Debtors in the ordinary course of business during the Chapter 11 Cases shall be paid in the ordinary course of business in accordance with the terms and conditions of any agreements relating thereto; provided further, however, that in no event shall a postpetition obligation that is contingent or disputed and subject to liquidation through pending or prospective litigation, including, but not limited to, alleged obligations arising from personal injury, property damage, products liability, consumer complaints,

employment law (excluding claims arising under workers' compensation law), secondary payor liability, or any other disputed legal or equitable claim based on tort, statute, contract, equity, or common law, be considered to be an obligation which is payable in the ordinary course of business.

2.2 Priority Tax Claims. With respect to each Allowed Priority Tax Claim in any Debtor's Chapter 11 Case, at the sole option of the Debtors (or the Reorganized Debtors), the Allowed Priority Tax Claimholder shall be entitled to receive on account of such Priority Tax Claim, in full satisfaction, settlement, release, and discharge of and in exchange for such Priority Tax Claim, (a) equal Cash payments made in accordance with section 1129(a)(9)(C) of the Bankruptcy Code on the last Business Day of every three (3) month period following the Effective Date, over a period not exceeding five years after the Petition Date, totaling the principal amount of such Priority Tax Claim plus simple interest on any outstanding balance from the Effective Date calculated at the interest rate required under applicable non-bankruptcy law, and in a manner not less favorable than the most favored non-priority unsecured claim provided for by this Plan (other than cash payments made to a Class of creditors under section 1122(b)), (b) such other treatment agreed to by the Allowed Priority Tax Claimholder and the Debtors (or the Reorganized Debtors), provided that, such treatment is on more favorable terms to the Debtors (or the Reorganized Debtors) than the treatment set forth in subsection (a) above, or (c) payment in full in Cash on the Effective Date.

ARTICLE III

CLASSIFICATION OF CLAIMS AND INTERESTS

3.1 Introduction.

Pursuant to section 1122 of the Bankruptcy Code, set forth below is a designation of classes of Claims against and Interests in the Debtors. A Claim or Interest is placed in a particular Class for purposes of voting on this Plan and of receiving distributions pursuant to this Plan only to the extent that such Claim or Interest is an Allowed Claim or an Allowed Interest in that Class and such Claim or Interest has not been paid, released or otherwise settled prior to the Effective Date. In accordance with section 1123(a)(1) of the Bankruptcy Code, Administrative Claims and Priority Tax Claims of the kinds specified in sections 507(a)(2) and 507(a)(8) of the Bankruptcy Code have not been classified, and their treatment is set forth in Article II herein.

This Plan, though proposed jointly and consolidated for purposes of making distributions to Holders of Claims or Interests under this Plan, constitutes a separate Plan proposed by each Debtor. Therefore, the classifications set forth herein shall be deemed to apply separately with respect to each Plan proposed by each Debtor.

3.2 Unimpaired Classes of Claims and Interests (deemed to have accepted this Plan and, therefore, not entitled to vote on this Plan).

(a) Class 1 – Secured Tax Claims. Class 1 consists of all Secured Tax Claims.

(b) Class 2 – Other Secured Claims. Class 2 consists of all Other Secured Claims.

(c) Class 3 – Other Priority Claims. Class 3 consists of all Other Priority Claims.

(d) Class 4 – Intercompany Claims. Class 4 consists of all Intercompany Claims.

(e) Class 5 – Subsidiary Interests. Class 5 consists of all Subsidiary Interests (Class 5 Subsidiary Interests applies to this Plan with respect to all of the Debtors except for Mark IV).

3.3 Impaired Classes of Claims and Interests (entitled to vote on this Plan).

(a) Class 6 – First Lien Lender Secured Claims. Class 6 consists of the First Lien Lender Secured Claims.

(b) Class 7 – General Unsecured Claims. Class 7 consists of the General Unsecured Claims.

(c) Class 8 – General Unsecured Convenience Claims. Class 8 consists of all General Unsecured Convenience Claims.

3.4 Impaired Classes of Claims and Interests (deemed to have rejected this Plan and therefore not entitled to vote on this Plan).

(a) Class 9 – Old Equity Interests. Class 9 consists of all of the Old Equity Interests (Class 9 Old Equity Interests applies to this Plan with respect to Mark IV only).

ARTICLE IV

PROVISIONS FOR TREATMENT OF CLAIMS AND INTERESTS

4.1 Treatment of Claims Against and Interests In the Debtors.

(a) Class 1 (Secured Tax Claims). Except as otherwise provided in and subject to Section 8.6 herein, on the first Periodic Distribution Date occurring after the later of (i) the date a Secured Tax Claim becomes an Allowed Secured Tax Claim or (ii) the date a Secured Tax Claim becomes payable pursuant to any agreement between the Debtors (or the Reorganized Debtors) and the Holder of such Secured Tax Claim, the Holder of such Class 1 Secured Tax Claim shall receive, in full satisfaction, settlement, release, and discharge of and in exchange for such Secured Tax Claim, (x) Cash equal to the amount of such Allowed Secured Tax Claim or (y) such other treatment as to which the Debtors (or the Reorganized Debtors) and such Claimholder shall have agreed in writing, provided that such treatment is not more favorable than the treatment in clause (x) above. The Debtors' failure to object to a Secured Tax Claim in the Chapter 11 Cases shall be without prejudice to the Reorganized Debtors' right to contest or otherwise defend against such Claim in the Bankruptcy Court or other appropriate non-bankruptcy forum (at the option of the Debtors or the Reorganized Debtors) when and if such Claim is sought to be enforced by the Holder of the Secured Tax Claim.

(b) Class 2 (Other Secured Claims). Except as otherwise provided in and subject to Section 8.6 herein, on the first Periodic Distribution Date occurring after the later of (i) the date an Other Secured Claim becomes an Allowed Other Secured Claim or (ii) the date an Other Secured Claim becomes payable pursuant to any agreement between the Debtors (or the Reorganized Debtors) and the Holder of such Other Secured Claim, the Debtors (or Reorganized Debtors) shall, in full satisfaction, settlement, release, and discharge of and in exchange for such Other Secured Claim, (x) reinstate such Other Secured Claim in accordance with the provisions of subsection 1124 of the Bankruptcy Code or (y) provide such other treatment as to which the Debtors (or the Reorganized Debtors) and such Claimholder shall have agreed in writing. The Debtors' failure to object to an Other Secured Claim in the Chapter 11 Cases shall be without prejudice to the Reorganized Debtors' right to contest or otherwise defend against such Claim in the Bankruptcy Court or other appropriate non-bankruptcy forum (at the option of the Reorganized Debtors) when and if such Claim is sought to be enforced by the Holder of the Other Secured Claim.

(c) Class 3 (Other Priority Claims). Except to the extent that a Holder of an Allowed Other Priority Claim agrees to a less favorable treatment, in full and final satisfaction, settlement, release and discharge of and in exchange for

each Allowed Other Priority Claim, each Holder of such Allowed Other Priority Claim shall be treated in accordance with section 1129(a)(9) of the Bankruptcy Code. The Debtors' failure to object to an Other Priority Claim in the Chapter 11 Cases shall be without prejudice to the Reorganized Debtors' right to contest or otherwise defend against such Claim in the Bankruptcy Court or other appropriate non-bankruptcy forum (at the option of the Debtors or the Reorganized Debtors) when and if such Claim is sought to be enforced by the Holder of the Other Priority Claim.

(d) Class 4 (Intercompany Claims). Intercompany Claims will, in the sole discretion of the applicable Debtor or Reorganized Debtor holding such Claim, be (i) released, waived and discharged as of the Effective Date, (ii) contributed to the capital of the obligor corporation, (iii) dividended, or (iv) remain unimpaired.

(e) Class 5 (Subsidiary Interests). Class 5 Subsidiary Interests shall be unaffected by this Plan, except to the extent required by the Restructuring Transactions.

(f) Class 6 (First Lien Lender Secured Claims). Notwithstanding any provision to the contrary herein, upon entry of the Confirmation Order, all First Lien Lender Secured Claims shall be allowed in full in the aggregate amount of $350 million and shall constitute Allowed Claims for all purposes in these Chapter 11 Cases, not subject to defense, offset, counterclaim, recoupment, reduction, subordination or recharacterization by the Debtors or any party in interest.

On the Effective Date, each Holder of an Allowed First Lien Lender Secured Claim shall receive in full satisfaction, settlement, release and discharge of and in exchange for such Claim, its Pro Rata share of each component of the First Lien Lenders Plan Distribution Property, with the amount of each Claimholder's Pro Rata share to be determined by the First Lien Agent as a fraction, the numerator of which is equal to the amount of such Claimholder's Allowed First Lien Lender Secured Claim, and the denominator of which is equal to the aggregate amount of all Allowed First Lien Lender Secured Claims. Any adequate protection claims of the First Lien Lenders pursuant to the DIP Facility Order shall be deemed satisfied by the treatment of Class 6 Claims.

(g) Class 7 (General Unsecured Claims). Notwithstanding any provision to the contrary herein, upon entry of the Confirmation Order all (i) First Lien Lender Deficiency Claims shall be allowed in an amount equal to $485 million, and (ii) Second Lien Lender Claims shall be allowed in full in the aggregate amount of $153,140,228. All First Lien Lender Deficiency Claims and Second Lien Lender Claims shall constitute Allowed General Unsecured Claims for all purposes, including distribution, in these Chapter 11 Cases, not subject to defense, offset, counterclaim, recoupment, reduction, subordination or recharacterization by the Debtors or any party in interest.

Except as otherwise provided in and subject to Section 8.6 herein, on the First Periodic Distribution Date occurring after the later of (i) the date a General Unsecured Claim becomes an Allowed General Unsecured Claim or (ii) the date a General Unsecured Claim becomes payable pursuant to an agreement between the Debtors (or Reorganized Debtors) and the Holder of such General Unsecured Claim, each Holder of an Allowed General Unsecured Claim shall receive, in full satisfaction, settlement, release, and discharge of, and in exchange for, such General Unsecured Claim, its Pro Rata share of the General Unsecured Claimholders Plan Distribution Property, with the amount of each Claimholder's Pro Rata share to be determined by a fraction, the numerator of which is equal to the amount of such Claimholder's Allowed General Unsecured Claim, and the denominator of which is equal to the aggregate amount of all Allowed General Unsecured Claims (subject to the limitation on the First Lien Lenders' Deficiency Claim distribution). Notwithstanding the foregoing, the New Equity Interests distributions on account of the First Lien Lender Deficiency Claims and the Second Lien Lender Claims shall be made on the Effective Date.

If, after the process of reconciliation and allowance or disallowance of all General Unsecured Claims, the aggregate amount of Allowed General Unsecured Claims exceeds $485 million (without taking into account the First Lien Lender Deficiency Claims), either (i) the Reorganized Debtors shall cause to be issued a sufficient number of New Equity Interests other than to the Holders of First Lien Lender Deficiency Claims or (ii) the Holders of the First Lien Lender Deficiency Claims shall return a sufficient number of New Equity Interests to the Debtors for distribution to Holders of Allowed General Unsecured Claims (other than on account of First Lien Lender Deficiency Claims), in either case to cause the aggregate amount of New Equity Interests issued to the Holders of First Lien Lender Deficiency Claims not to exceed 50% of the total amount of the New Equity Interests issued to all Holders of Allowed General Unsecured Claims.

(h) Class 8 (General Unsecured Convenience Claims). Except as otherwise provided in and subject to Section 8.6 herein, on the First Periodic Distribution Date occurring after the later of (i) the date a General Unsecured Convenience Claim becomes an Allowed General Unsecured Convenience Claim or (ii) the date a General Unsecured Convenience Claim becomes payable pursuant to any agreement between the Debtors (or Reorganized Debtors) and the Holder of such General Unsecured Convenience Claim, each Holder of an Allowed General Unsecured Convenience Claim shall receive, in full satisfaction, settlement and release of, and in exchange for, such Allowed General Unsecured Convenience Claim, the distributions set forth immediately below. The First Lien Lenders are consenting to the use of their cash collateral to fund the Cash payments to Allowed General Unsecured Convenience Claims in accordance with the terms hereof.

Holders of Allowed General Unsecured Convenience Claims in an amount less than or equal to $25,000 shall receive, in exchange for such Claim, Cash in an amount equal to the lesser of (A) 25% of such Allowed General Unsecured Convenience Claim and (B) such Claimholders' Pro Rata share of the Convenience Class Cap Amount.

A Holder of an Allowed General Unsecured Convenience Claim in an amount exceeding $25,000 and less than or equal to $100,000 shall receive, in exchange for such Claim, (i) Cash in an amount equal to the lesser of (A) 25% of such Allowed General Unsecured Convenience Claim and (B) such Claimholders' Pro Rata share of the Convenience Class Cap Amount, or (ii) if affirmatively elected on the Ballot, such Claimholder's Pro Rata share of the General Unsecured Claimholders Plan Distribution Property.

A Holder of an Allowed General Unsecured Claim in excess of $100,000 that makes an irrevocable written election to opt into the classification of Class 8 on a validly executed and timely delivered ballot shall, by such election reduce such Claim to $100,000 and become a Holder of a Class 8 General Unsecured Convenience Claim for all purposes (including voting and distribution), and shall receive, in exchange for such Claim in the amount of $100,000, Cash in an amount equal to the lesser of (a) $25,000 and (b) such Claimholders' Pro Rata share of the Convenience Class Cap Amount.

For purposes of this section, the amount of each Claimholder's Pro Rata share is to be determined by a fraction, the numerator of which is equal to the amount of such Claimholder's Allowed General Unsecured Convenience Claim, and the denominator of which is equal to the aggregate amount of, (a) if such Claimholder is receiving Cash, all Allowed General Unsecured Convenience Claims receiving Cash, or (b) if such Claimholder is receiving General Unsecured Claimholders Plan Distribution Property, the Allowed amount of all Claims (subject to the limitation on the First Lien Lenders' Deficiency Claim distribution) with respect to which Claimholders will receive General Unsecured Claimholders Plan Distribution Property.

(i) Class 9 (Old Equity Interests). Old Equity Interests shall be cancelled, released, and extinguished, and Holders of such Interests shall neither receive nor retain any property on account of such Interests.

4.2 Reservation of Rights. Except as otherwise explicitly provided in this Plan, nothing shall affect the Debtors' or the Reorganized Debtors' rights and defenses, both legal and equitable, with respect to any Claims, including, but not limited to, all rights with respect to legal and equitable defenses to alleged rights of setoff or recoupment of Claims.

ARTICLE V

ACCEPTANCE OR REJECTION OF THE PLAN; EFFECT OF REJECTION BY ONE OR MORE IMPAIRED CLASSES OF CLAIMS OR INTERESTS

5.1 Impaired Classes of Claims Entitled to Vote. Holders of Claims and Interests in each Impaired Class of Claims or Interests are entitled to vote as a Class to accept or reject this Plan, other than Classes that are deemed to reject this Plan as provided in Section 5.4 herein. Accordingly, the votes of Holders of Claims in Class 6 (First Lien Lender Secured Claims), Class 7 (General Unsecured Claims), and Class 8 (General Unsecured Convenience Claims) shall be solicited with respect to this Plan.

5.2 Classes Deemed to Accept Plan. Under section 1126(f) of the Bankruptcy Code, Holders of Claims and Interests in each Unimpaired Class of Claims or Interests are conclusively presumed to have accepted this Plan, and the votes of such Claimholders will not be solicited. Accordingly, the votes of Holders of Claims in Class 1 (Secured Tax Claims), Class 2 (Other Secured Claims), Class 3 (Other Priority Claims), and Class 4 (Intercompany Claims), as well as votes of Holders of Class 5 (Subsidiary Interests), shall not be solicited with respect to this Plan.

5.3 Acceptance by Impaired Classes. Class 6 (First Lien Lender Secured Claims), Class 7 (General Unsecured Claims), and Class 8 (General Unsecured Convenience Claims) are Impaired under this Plan. Pursuant to section 1126(c) of the Bankruptcy Code, and except as provided in section 1126(e) of the Bankruptcy Code, an Impaired Class has accepted this Plan if this Plan is accepted by the Holders of at least two-third (⅔) in dollar amount and more than one-half (½) in number of the Allowed Claims of such Class that have timely and properly voted to accept or reject this Plan.

5.4 Classes Deemed to Reject Plan. Because Holders of Interests in Class 9 (Old Equity Interests) are not receiving or retaining any property under this Plan on account of such Interests, they are conclusively presumed to have rejected this Plan, and the votes of such Holders will not be solicited.

5.5 Confirmation Pursuant to Section 1129(b) of the Bankruptcy Code. To the extent that any Impaired Class entitled to vote rejects this Plan or is deemed to have rejected it, the Debtors will request confirmation of this Plan, as it may be modified from time to time, under section 1129(b) of the Bankruptcy Code.

5.6 Confirmability and Severability of a Plan. Subject to Section 14.2, the Debtors reserve the right to alter, amend, modify, revoke or withdraw this Plan as it applies to the Debtors or any particular Debtor. A determination by the Bankruptcy Court that this Plan, as it applies to the Debtors or any particular Debtor, is not

confirmable pursuant to section 1129 of the Bankruptcy Code shall not limit or affect: (a) the confirmability of this Plan as it applies to the other Debtor(s); or (b) the Debtors' ability to modify this Plan, as it applies to the Debtors or to any particular Debtor, to satisfy the requirements of section 1129 of the Bankruptcy Code.

ARTICLE VI

MEANS FOR IMPLEMENTATION OF THE PLAN

6.1 Continued Corporate Existence. Subject to any Restructuring Transactions contemplated by this Plan, each of the Debtors shall continue to exist as a Reorganized Debtor after the Effective Date as a separate corporate entity, with all the powers of a corporation or limited liability company, as applicable, under applicable law in the jurisdiction in which each applicable Debtor is organized and pursuant to the Organizational Documents in effect prior to the Effective Date, except to the extent such Organizational Documents are amended by this Plan, without prejudice to any right to terminate such existence (whether by merger or otherwise) under applicable law after the Effective Date.

6.2 Corporate Action. Each of the matters provided for under this Plan involving the corporate structure of the Debtors or corporate action to be taken by or required of the Debtors, shall, as of the Effective Date, be deemed to have occurred and be effective as provided herein, and shall be authorized, approved and, to the extent taken prior to the Effective Date, ratified in all respects without any requirement of further action by stockholders, creditors, or directors of any of the Debtors or the Reorganized Debtors.

6.3 Organizational Documents. The Certificate of Incorporation for Reorganized Mark IV is attached hereto as Exhibit J and the bylaws for Reorganized Mark IV is attached hereto as Exhibit K. The Organizational Documents of each Reorganized Debtor shall be amended as necessary to satisfy the provisions of this Plan and the Bankruptcy Code and shall include, among other things, pursuant to section 1123(a)(6) of the Bankruptcy Code, (x) a provision prohibiting the issuance of non-voting equity securities, but only to the extent required by section 1123(a)(6) of the Bankruptcy Code, until two (2) years after the Effective Date. To the extent the Alternative Corporate Structure is pursued, the Debtors shall file, on or before the Exhibit Filing Date, the Operating Agreement of New LLC as Exhibit D in lieu of the Stockholders' Agreement.

6.4 Cancellation of Existing Securities and Agreements. On the Effective Date, except as otherwise specifically provided for herein, (a) the Existing Securities and any other note, bond, indenture, or other instrument or document evidencing or creating any indebtedness or obligation of or ownership interest in the Debtors, except such notes or other instruments evidencing indebtedness or obligations of or Interests in the Debtors that are Reinstated under this Plan, shall be

cancelled, and (b) the obligations of, Claims against, and/or Interests in the Debtors under, relating, or pertaining to any agreements, indenture, certificates of designation, bylaws, or certificate or articles of incorporation or similar document governing the Existing Securities and any other note, bond, indenture, or other instrument or document evidencing or creating any indebtedness or obligation of the Debtors or ownership interest in the Debtors, except such notes or other instruments evidencing indebtedness or obligations of or Interests in the Debtors that are Reinstated under this Plan, as the case may be, shall be released and discharged.

6.5 Authorization and Issuance of New Common Stock.

(a) The Certificate of Incorporation for Reorganized Mark IV shall authorize a number of shares of New Common Stock to be reflected on Exhibit C. On the Effective Date, Reorganized Mark IV shall (i) issue shares of New Common Stock Pro Rata to the Holders of Allowed First Lien Lender Secured Claims (or their Permitted Nominees) and (ii) issue shares of New Common Stock Pro Rata to Holders of Allowed General Unsecured Claims (or in the case of a First Lien Lender Deficiency Claim or Second Lien Lender Claims, such First Lien Lender's or Second Lien Lender's Permitted Nominees). A summary description of the New Common Stock is set forth as Exhibit C.

(b) The New Common Stock issued under this Plan shall be subject to economic and legal dilution based upon (i) the issuance of New Common Stock pursuant to, or upon the exercise of New Common Stock equivalents issued pursuant to, the Management Equity Incentive Plan as set forth in Section 6.10 of this Plan, and (ii) any other shares of New Common Stock issued after the Effective Date. The New Common Stock issued to Holders of Allowed First Lien Lender Secured Claims (or their Permitted Nominees) shall be subject to dilution for any shares issued to the Exit Facility Lenders pursuant to Section 6.12.

(c) The issuance of the New Common Stock, including the shares of the New Common Stock reserved for issuance by Reorganized Mark IV in connection with the Management Equity Incentive Plan is authorized without the need for any further corporate action or action by any other party.

(d) All of the shares of New Common Stock issued pursuant to this Plan shall be duly authorized, validly issued, fully paid and non-assessable.

(e) The New Common Stock issued hereunder shall be subject to the terms of the Stockholders' Agreement and a Registration Rights Agreement, and the holders thereof shall automatically be deemed a party thereto as of the Effective Date.

(f) In addition, additional New Common Stock may be issued in accordance with Section 4.1(g) of this Plan, which issuance shall not require any additional corporate authority or action of any other party.

6.6 Alternative Corporate Structure. The Debtors or the Reorganized Debtors, as the case may be, may take such actions as may be necessary to implement an Alternative Corporate Structure. The Alternative Corporate Structure shall have New LLC as the direct parent of the operating companies. The reorganization of the Debtors will be consummated pursuant to the Alternative Corporate Structure described in this paragraph and the Restructuring Transactions only if, after further analysis, the Debtors believe that it will improve the corporate or operational structure or otherwise provide efficiencies to the Estates or the Reorganized Debtors, and only if the Debtors have received the prior written consent of the First Lien Agent.

6.7 Authorization and Issuance of New LLC Membership Interests. If the Alternative Corporate Structure is pursued, the following shall take place in lieu of the authorization and issuance of New Common Stock as set forth in Section 6.5:

(a) The Operating Agreement for New LLC shall authorize the issuance of shares of New LLC Membership Interests and New LLC shall issue New LLC Membership Interests to the Holders of Allowed First Lien Lender Secured Claims and Holders of General Unsecured Claims.

(b) The New LLC Membership Interests issued under this Plan shall be subject to economic and legal dilution based upon (i) the issuance of New LLC Membership Interests pursuant to, or upon the exercise of New LLC Membership Interest equivalents issued pursuant to, the Management Equity Incentive Plan as set forth in Section 6.10 of this Plan, and (ii) any other New LLC Membership Interests issued after the Effective Date. The New LLC Membership Interests issued to Holders of Allowed First Lien Lender Secured Claims (or their Permitted Nominees) shall be subject to dilution for any New LLC Membership Interests issued to the Exit Facility Lenders pursuant to Section 6.12.

(c) The issuance of the New LLC Membership Interests, including the New LLC Membership Interests reserved for issuance by New LLC in connection with the Management Equity Incentive Plan is authorized without the need for any further corporate action or action by any other party.

(d) All of the New LLC Membership Interests issued pursuant to this Plan shall be duly authorized, validly issued, fully paid and non-assessable.

(e) In addition, additional New LLC Membership Interests may be issued in accordance with Section 4.1(g) of this Plan, which issuance shall not require any additional corporate authority or action of any other party.

6.8 Directors and Officers or Managing Members.

(a) The existing officers of the Debtors shall remain in their current capacities as officers of the Reorganized Debtors, subject to the ordinary rights and powers of the board of directors to remove or replace them in accordance with the terms of the Organizational Documents and any applicable employment agreements.

(b) On the Effective Date, the term of the current members of the board of directors of Mark IV shall expire. The initial board of directors or members of the managing committee, as applicable, of Reorganized Mark IV shall consist of five (5) directors or members of the managing committee, as applicable. The First Lien Lenders shall designate four (4) directors (including the Chairman) or members of the managing committee, as applicable. Subject to the consent of the First Lien Lenders (such consent not to be unreasonably withheld), the remaining director or member of the managing committee, as applicable, shall be a senior executive officer of Mark IV in place immediately prior to the Effective Date. Thereafter, (i) the board of directors of Reorganized Mark IV will be elected in accordance with the Stockholders' Agreement and the Organizational Documents of Reorganized Mark IV, or (ii) the members of the managing committee of New LLC will be elected in accordance with the Operating Agreement.

(c) The Debtors shall file on or before the Exhibit Filing Date a notice of the identities of the members of the board of directors of Reorganized Mark IV or the members of the managing committee to serve as of the Effective Date. The existing directors of each Subsidiary Debtor shall remain in their current capacities as directors of the applicable Reorganized Subsidiary Debtor until replaced or removed in accordance with the Organizational Documents of the applicable Reorganized Subsidiary Debtor.

(d) Other provisions governing the service, term and continuance in office of the members of the board shall be as set forth in the Organizational Documents of the Reorganized Debtors or New LLC.

6.9 Employment, Retirement, Indemnification and Other Agreements and Incentive Compensation Programs.

(a) The proposed terms of employment agreements for certain key employees of the Reorganized Debtors, to be effective on the Effective Date, are summarized in Exhibit L attached hereto (the "Executive Employment Agreements"). The Executive Employment Agreements shall be in form and substance reasonably satisfactory to the First Lien Agent.

(b) With the exception of those individuals (i) whose employment terms are summarized in Exhibit L, and (ii) the terms of whose employment

agreements are subject to a rejection motion as of the Confirmation Hearing, to the extent that any of the Debtors has in place as of the Effective Date employment, severance (change in control), retirement, indemnification and other agreements with their respective active directors, officers, managing members and employees who will continue in such capacities or a similar capacity after the Effective Date, or retirement income plans, welfare benefit plans and other plans for such Persons, such agreements, programs and plans will remain in place after the Effective Date (subject to the consent of the First Lien Agent to be given prior to the Confirmation Date, which consent shall not be unreasonably withheld), and the Reorganized Debtors will continue to honor such agreements, programs and plans except to the extent provided herein without prejudice to the Reorganized Debtors' authority to modify or eliminate any such agreements, programs or plans as permitted under applicable non-bankruptcy law. Benefits provided under such agreements or plans may include benefits under qualified and non-qualified retirement plans; health and dental coverage; short and long-term disability benefits; death and supplemental accidental death benefits; vacation; leased car; financial consulting, tax preparation and estate planning as well as an annual physical examination, each paid or provided commensurate with an employee's position in accordance with the applicable Reorganized Debtor's policies then in effect. Such agreements and plans also may include equity, bonus and other incentive plans in which officers, managing members and other employees of the Reorganized Debtors may be eligible to participate; provided, however, such equity, bonus and other incentive plans shall not provide for the issuance of New Equity Interests and to the extent that such equity, bonus and other incentive plan provides for the issuance of Existing Securities, such provision shall be deemed null and void and the officers, managing members and other employees shall waive any right to enforce such provisions; provided, further, however, that pursuant to the Management Equity Incentive Plan, there shall be reserved for certain members of management, directors, and other employees of the Reorganized Debtors a certain number of shares of New Equity Interests and other securities all as more fully described herein.

(c) Notwithstanding anything to the contrary herein, following the Effective Date of the Plan, with respect to the payment of "retiree benefits" (as such term is defined in section 1114 of the Bankruptcy Code) related to medical, surgical, or hospital care benefits, or benefits in the event of sickness, accident, disability, or death, such payment shall continue at the levels established pursuant to subsections (e)(1)(B) or (g) of section 1114 of the Bankruptcy Code, at any time prior to confirmation this Plan, for the duration of the periods the Debtors have obligated themselves to provide such benefits, if any, and subject to any contractual rights to terminate or modify.

(d) Notwithstanding anything contained herein to the contrary, if the KEIP has been approved by the Bankruptcy Court, the terms of the KEIP shall not be modified, altered, or amended by this Plan. If approved by the Bankruptcy Court,

those certain incentive payments provided for in the KEIP shall be paid in the amounts and at such times as contemplated by the KEIP.

6.10 Implementation of the Management Equity Incentive Program. A summary of the Management Equity Incentive Plan is attached hereto as Exhibit B. On the Effective Date, the Reorganized Debtors shall implement the Management Equity Incentive Plan in order to promote the operation of the Reorganized Debtors by offering incentives to key employees who are primarily responsible for the growth and prosperity of the Reorganized Debtors, and to attract and retain qualified employees and thereby benefit the shareholders of the Reorganized Debtors based on the performance of the Reorganized Debtors. Pursuant to the Management Equity Incentive Plan, the Reorganized Debtors shall deliver certain stock options and/or restricted stock grants (or membership interests, as applicable) to certain members of management and other employees as of and after the Effective Date, in such amounts and pursuant to such terms as set forth in the Management Equity Incentive Plan. Payments to eligible employees under the Management Equity Incentive Program shall include all earned and due incentive payments, including, without limitation, any payments due under the KEIP. Not less than 5% and not more than 10% of the New Equity Interests shall be reserved for the Management Equity Incentive Plan.

The Management Equity Incentive Plan will be administered by Reorganized Mark IV's board of directors or managing committee, as applicable. In applying and interpreting the provisions of the Management Equity Incentive Plan, the decisions of Reorganized Mark IV's board of directors or managing committee, as applicable, shall be final.

6.11 Issuance of the New Equity Interests. On the Effective Date, Reorganized Mark IV shall issue the New Equity Interests in accordance with the terms of the Plan. The issuance of the New Equity Interests and the distribution thereof shall be exempt from registration under applicable securities laws pursuant to section 1145(a) of the Bankruptcy Code.

6.12 The Exit Facility. On the Effective Date, the Reorganized Debtors shall (a) enter into the Exit Facility together with all guarantees evidencing obligations of the Reorganized Debtors thereunder and security documents, (b) execute mortgages, certificates and other documentation and deliveries as the agent under the Exit Facility reasonably requests, and (c) deliver insurance and customary opinions (collectively, the documents in (a) – (c), the "Exit Facility Documents"), all of which such Exit Facility Documents shall be in form and substance satisfactory to the Exit Facility Lenders, and such documents and all other documents, instruments and agreements to be entered into, delivered or contemplated thereunder shall become effective in accordance with their terms on the Effective Date. Any letters of credit that remain outstanding under the First Lien Credit Agreement as of the Effective Date shall be deemed issued and outstanding under the Exit Facility. Up to 5% of the

New Equity Interests from the First Lien Lenders Plan Distribution Property (prior to dilution for the Management Equity Incentive Plan) shall be reserved for potential issuance to the First Lien Lenders and/or the DIP Lenders (or any third party acceptable to the First Lien Agent) to the extent such lenders are Exit Facility Lenders. In the Confirmation Order, the Bankruptcy Court shall approve the Exit Facility on substantially the terms and conditions set forth in Exhibit A and authorize the Reorganized Debtors to execute the same together with such other documents as the Exit Facility Lenders may reasonably require in order to effectuate the treatment afforded to such parties under the Exit Facility.

6.13 The Restructured Debt Term Loan Agreement. On the Effective Date, the Reorganized Debtors shall (a) enter into the Restructured Debt Term Loan Agreement together with all guarantees evidencing obligations of the Reorganized Debtors thereunder and security documents, (b) execute mortgages, certificates and other documentation and deliveries as the agent under the Restructured Debt Term Loan Agreement reasonably requests, and (c) deliver insurance and customary opinions (collectively, the documents in (a) – (c), the "Restructured Debt Term Loan Agreement Documents"), all of which such Restructured Debt Term Loan Agreement Documents shall be in form and substance satisfactory to the First Lien Agent, and such documents and all other documents, instruments and agreements to be entered into, delivered or contemplated thereunder shall become effective in accordance with their terms on the Effective Date. In the Confirmation Order, the Bankruptcy Court shall approve the Restructured Debt Term Loan Agreement in substantially the form filed with the Bankruptcy Court and authorize the Reorganized Debtors to execute the same together with such other documents as the First Lien Agent may reasonably require in order to effectuate the treatment afforded to such parties under the Restructured Debt Term Loan Agreement. Further, on the Effective Date, the Restructured Debt Term Loan Agreement shall become effective and govern the original amount of $225 million of term loans deemed made by the DIP Lenders (if applicable), in the case of the Deferred Commitment Fee Claims, and/or by the First Lien Lenders, in the case of the First Lien Lender Secured Claim. The Restructured Debt Term Loan shall be comprised of the following: (a) to the extent not paid with proceeds of the Exit Facility, the DIP Lenders shall be deemed to have made term loans in an aggregate amount equal to the Deferred Commitment Fee Claims, secured by a second lien on all assets granted to secure the Exit Facility, maturing thirty six (36) months after the Effective Date, and accruing interest at a rate equal to the Eurocurrency Rate (to be defined substantially as set forth in the DIP Facility) plus 7%; (b) up to $200 million of term loans to be allocated between the U.S. and Europe deemed made by the First Lien Lenders, with such $200 million to be reduced dollar for dollar by the amount of any term loans deemed made in satisfaction of the Deferred Commitment Fee Claims, secured by a third lien on all assets granted to secure the Exit Facility, maturing fifty four (54) months after the Effective Date and accruing interest and fees at a rate equal to the Eurocurrency Rate plus 7%; and (c) $25 million of pay-in-kind term loans deemed made by the First Lien Lenders,

secured by a third lien on all assets granted to secure the Exit Facility, maturing sixty (60) months after the Effective Date and accruing interest at a rate equal to the Eurocurrency Rate plus 9%; in each case as set forth in Exhibits A and M. On the Effective Date, each First Lien Lender shall automatically be deemed a party to the Restructured Debt Term Loan Agreement. The Restructured Debt Term Loan Agreement, the Stockholders' Agreement or the Operating Agreement (as applicable) will each provide that during the period from the Effective Date until the earlier of (i) one year after the Effective Date and (ii) achievement of a financial performance threshold to be set forth therein, any assignment by a First Lien Lender of its Restructured Debt Term Loans or New Equity Interests shall be accompanied by a Pro Rata assignment by such First Lien Lender of its New Equity Interests (in the case of an assignment of Restructured Debt Term Loans) or Restructured Debt Term Loans (in the case of an assignment of New Equity Interests).

6.14 Restructuring Transactions. The Debtors or the Reorganized Debtors, as the case may be, shall take such actions as may be necessary or appropriate to effect the relevant Restructuring Transactions, which may include the Alternative Corporate Structure as discussed in Section 6.6. Such actions may include: (a) the execution and delivery of appropriate agreements or other documents of merger, consolidation or reorganization containing terms that are consistent with the terms of this Plan and that satisfy the requirements of applicable law; (b) the execution and delivery of appropriate instruments of transfer, assignment, assumption or delegation of any property, right, liability, duty or obligation on terms consistent with the terms of this Plan; (c) the filing of appropriate Organizational Documents with the appropriate governmental authorities under applicable law; and (d) all other actions that such Debtor or Reorganized Debtor determines are necessary or appropriate, including the making of filings or recordings in connection with the relevant Restructuring Transaction. In the event a Restructuring Transaction is a merger transaction, upon the consummation of such Restructuring Transaction, each party to such merger shall cease to exist as a separate corporate entity and thereafter the surviving Reorganized Debtor shall assume and perform the obligations under this Plan of each Reorganized Debtor party to such merger. In the event a Reorganized Debtor is liquidated, the Reorganized Debtors (or the Reorganized Debtor which owned the stock of such liquidating Debtor prior to such liquidation) shall assume and perform the obligations of such liquidating Reorganized Debtor under this Plan.

6.15 Retained Causes of Action. In accordance with section 1123(b)(3) of the Bankruptcy Code and except as otherwise provided in this Plan, the Reorganized Debtors shall retain and may, in their sole discretion, enforce or prosecute all Retained Actions, a nonexclusive list of which is attached hereto as Exhibit N. The Reorganized Debtors, in their sole and absolute discretion, will determine whether to bring, settle, release, compromise, or enforce such rights (or decline to do any of the foregoing). The Reorganized Debtors or any successors may prosecute (or decline to prosecute) such Retained Actions in accordance with the best interests of the

Reorganized Debtors or any successors holding such rights of action. Except as otherwise provided herein, the failure of the Debtors to specifically list any Claim, right of action, suit or proceeding in the Schedules or in Exhibit N does not, and will not be deemed to, constitute a waiver or release by the Debtors of such claim, right of action, suit or proceeding, and the Reorganized Debtors will retain the right to pursue such claims, rights of action, suits or proceedings in their sole discretion and, therefore, no preclusion doctrine, collateral estoppel, issue preclusion, claim preclusion, estoppel (judicial, equitable or otherwise) or laches will apply to such claim, right of action, suit or proceeding upon or after the confirmation or consummation of this Plan.

6.16 Exclusivity Period. Subject to Section 14.2, and absent further order of the Bankruptcy Court, the Debtors shall retain the exclusive right to amend or modify this Plan, and to solicit acceptances of any amendments to or modifications of this Plan, through and until the Effective Date; provided that, the First Lien Agent consents to any material amendment or modification of this Plan, such consent not to be unreasonably withheld.

6.17 Effectuating Documents; Further Transactions. The Chief Financial Officer, or any other executive officer or managing member of the Debtors shall be authorized to execute, deliver, file, or record such contracts, instruments, releases, indentures, and other agreements or documents, and take such actions as may be necessary or appropriate to effectuate and further evidence the terms and conditions of this Plan. The Secretary or Assistant Secretary of the Debtors shall be authorized to certify or attest to any of the foregoing actions.

6.18 Exemption From Certain Transfer Taxes and Recording Fees. Pursuant to section 1146(a) of the Bankruptcy Code, any transfers pursuant to this Plan (including, without limitation, pursuant to any grant of collateral under the Reorganized Debtors' Credit Facilities), or any agreement regarding the transfer of title to or ownership of any of the Debtors' real or personal property, or the issuance, transfer, or exchange of a security, or the making or delivery of an instrument of transfer pursuant to this Plan, will not be subject to any document recording tax, stamp tax, real estate transfer tax, mortgage recording tax, Uniform Commercial Code filing or recording tax, or other similar tax or governmental assessment, and the Confirmation Order will direct the appropriate state or local governmental officials or agents to forego the collection of any such tax or governmental assessment and to accept for filing and recordation any of the foregoing instruments or other documents without the payment of any such tax or governmental assessment.

ARTICLE VII

UNEXPIRED LEASES AND EXECUTORY CONTRACTS

7.1 Assumed Contracts and Leases. On the Confirmation Date (but subject to the occurrence of the Effective Date and the Debtors' right to reject as set forth in section 7.4), all executory contracts or unexpired leases of the Debtors (except those executory contracts and unexpired leases to which the Debtors are a party that are specifically listed on the schedule of rejected contracts and leases annexed hereto as Exhibit O) will be deemed assumed in accordance with, and subject to, the provisions and requirements of sections 365 and 1123 of the Bankruptcy Code. The Confirmation Order shall constitute an order of the Bankruptcy Court approving such assumptions, pursuant to section 365(b)(1) of the Bankruptcy Code and, to the extent applicable, section 365(b)(3) of the Bankruptcy Code, as of the Confirmation Date (but subject to the occurrence of the Effective Date and the Debtors' right to reject as set forth in section 7.4). Each executory contract and unexpired lease assumed pursuant to this Article VII shall be Reinstated and be fully enforceable by the respective Reorganized Debtor in accordance with its terms, without amendment or modification.

Each executory contract and unexpired lease that is assumed and relates to the use, ability to acquire, or occupancy of real property shall include (a) all modifications, amendments, supplements, restatements, or other agreements made directly or indirectly by any agreement, instrument, or other document that in any manner affect such executory contract or unexpired lease and (b) all executory contracts or unexpired leases appurtenant to the premises, including all easements, licenses, permits, rights, privileges, immunities, options, rights of first refusal, powers, uses, reciprocal easement agreements, and any other interests in real estate or rights in rem related to such premises, unless any of the foregoing agreements has been rejected pursuant to a Final Order of the Bankruptcy Court or is otherwise rejected as a part of this Plan.

7.2 Rejected Contracts and Leases. All executory contracts and unexpired leases listed on Exhibit O to this Plan shall be deemed automatically rejected as of the Confirmation Date (but subject to the occurrence of the Effective Date). The Confirmation Order shall constitute an order of the Bankruptcy Court approving such rejections pursuant to section 365 of the Bankruptcy Code. The Debtors reserve the right to file a motion on or before the Confirmation Date to reject any executory contract or unexpired lease.

7.3 Exhibits Not Admissions. Neither the inclusion by the Debtors of a contract or lease on Exhibit O nor anything contained in this Plan shall constitute an admission by the Debtors that such lease or contract is an unexpired lease or

executory contract or that any Debtor, or any of their Affiliates, has any liability thereunder.

7.4 Payments Related to Assumption of Executory Contracts and Unexpired Leases.

(a) The provisions (if any) of each executory contract or unexpired lease to be assumed under this Plan which are or may be in default shall be satisfied solely by Cure.

(b) Objections to assumption or rejection including, without limitation, to Cure related to non-monetary defaults or lack of adequate assurance of future performance (a "Non-Monetary Objection"), must be raised in an objection to be filed no later than the date by which objections are required to be filed with respect to confirmation of the Plan. Any such Non-Monetary Objection will be litigated at the Confirmation Hearing or at such other time as the Bankruptcy Court may schedule. Any party failing to file a Non-Monetary Objection shall be deemed to have waived any Non-Monetary Objection to assumption.

(c) Any Person claiming that a monetary cure amount is due in connection with the assumption of any executory contract or unexpired lease as contemplated by section 365(b) of the Bankruptcy Code must file such monetary cure claim with the Bankruptcy Court asserting all alleged amounts accrued through the Confirmation Date, if any (the "Cure Claim"), no later than thirty (30) days after the Confirmation Date (the "Cure Claim Submission Deadline"). Any party failing to submit a Cure Claim by the Cure Claim Submission Deadline shall be forever barred from asserting, collecting, or seeking to collect any amounts relating thereto against the Debtors or Reorganized Debtors. In the case of a Cure Claim related to an unexpired lease of non-residential real property, such Cure Claim must include a breakdown by category of all amounts claimed, including, but not limited to, amounts for real estate taxes, common area maintenance, and rent. The Debtors shall have thirty (30) days from the Cure Claims Submission Deadline or the date a Cure Claim is actually filed, whichever is later, to file an objection to the Cure Claim. Any disputed Cure Claims shall be resolved either consensually by the parties or by the Bankruptcy Court. Disputed Cure Claims shall be set for status at subsequent hearings following the Cure Claim Submission Deadline with separate evidentiary hearings to be set by the Bankruptcy Court as needed. If the Debtors do not dispute a Cure Claim, then the Debtors shall pay the Cure Claim, if any, to the claimant within twenty (20) days of the Cure Claim Submission Deadline. Disputed Cure Claims that are resolved by agreement or Final Order of the Bankruptcy Court shall be paid by the Debtors within twenty (20) days of such agreement or Final Order of the Bankruptcy Court; provided, that, the Debtors shall have the right to reject the executory contract or unexpired lease, effective as of the Confirmation Date (but subject to the occurrence of the Effective Date) for a period of five (5) days after

entry of a Final Order establishing an amount with respect to a Cure Claim in excess of that provided by the Debtors.

7.5 Rejection Damages Bar Date. Except as otherwise provided herein, if rejection of an executory contract or unexpired lease rejected pursuant to this Plan results in a Claim, then such Claim shall be forever barred and shall not be enforceable against either the Debtors or the Reorganized Debtors or such entities' properties unless a proof of claim is filed with the clerk of the Bankruptcy Court and served upon counsel to the Debtors within thirty (30) days after service of the earlier of (a) notice of the Confirmation Order or (b) other notice that the executory contract or unexpired lease has been rejected; provided, however, that, any Claim resulting from the rejection of an executory contract or unexpired lease within five (5) days after entry of a Final Order establishing an amount with respect to a Cure Claim in excess of that asserted by the Debtors, such Claim shall be forever barred and shall not be enforceable against either the Debtors or the Reorganized Debtors or such entities' properties unless a proof of claim is filed with the clerk of the Bankruptcy Court and served upon counsel to the Debtors within thirty (30) days after receiving written notice of rejection. Any Claim that may be Allowed as a result of the rejection of an executory contract or unexpired lease shall be treated as a General Unsecured Claim.

ARTICLE VIII

PROVISIONS GOVERNING DISTRIBUTIONS

8.1 Time of Distributions. Except as otherwise provided for herein or ordered by the Bankruptcy Court, distributions under this Plan shall be made on a Periodic Distribution Date.

8.2 No Interest on Claims. Unless otherwise specifically provided for in this Plan, or the Confirmation Order, interest shall not accrue or be paid on Claims, and no Claimholder shall be entitled to interest accruing on or after the Petition Date on any Claim, right, or Interest. Additionally, and without limiting the foregoing, interest shall not accrue or be paid on any Disputed Claim in respect of the period from the Effective Date to the date a final distribution is made when and if such Disputed Claim becomes an Allowed Claim.

8.3 Disbursing Agent. The Disbursing Agent shall make all distributions required under this Plan.

8.4 Claims Administration Responsibility.

(a) *Reorganized Debtors*. The Reorganized Debtors will retain responsibility for administering, disputing, objecting to, compromising or otherwise resolving all Claims against the Debtors (the "Claims Administration"). Except as

otherwise provided in Section 8.6, the Reorganized Debtors shall bear the responsibility for any fees, costs, expenses or other liabilities incurred by the Reorganized Debtors in connection with the Claims Administration.

(b) *Claims Oversight Committee*. On the Effective Date, there shall be formed a Claims Oversight Committee. Notwithstanding anything to the contrary set forth herein or in the Confirmation Order, the Claims Oversight Committee shall monitor the Claims Administration conducted by the Reorganized Debtors, and address the Bankruptcy Court if the Claims Oversight Committee disagrees with the Reorganized Debtors' determinations with respect to Claims resolution; and monitor any stock adjustment process of Section 4.1(g) of this Plan and address the Bankruptcy Court with respect to such matters. The Claims Oversight Committee shall be comprised of three (3) members selected by the Creditors' Committee. For so long as the Claims Administration shall continue, the Reorganized Debtors shall make monthly reports to the Claims Oversight Committee and the administrative agent under the Restructured Debt Term Loan Agreement. The Claims Oversight Committee may employ, without further order of the Bankruptcy Court, professionals to assist it in carrying out its duties as limited above, including any professionals retained in these Chapter 11 Cases and/or retained by the Trustee or the Trust Advisory Board, and the Reorganized Debtors shall pay the reasonable costs and expenses of the Claims Oversight Committee and its members, including reasonable professional fees (provided, that except as otherwise agreed to by the Reorganized Debtors or ordered by the Bankruptcy Court, such aggregate fees shall not exceed $100,000 plus any unused Creditors' Trust Initial Funding as provided for in Section 10.3(d) of this Plan) in the ordinary course without further order of the Bankruptcy Court.

(c) *Claims Bar Date*. Any Claim (whether a newly filed Claim or an amendment to a previously filed Claim) filed after the later of (i) the Effective Date, (ii) with respect to Claims for rejection damages, the bar date established pursuant to Section 7.5 of this Plan for the filing of such Claims, or (iii) with respect to Claims that are Administrative Claims, the bar date established pursuant to Article IX of this Plan, shall not be recognized by the Claims Agent and shall be disallowed automatically without the need for any objection from the Debtors or the Reorganized Debtors unless such untimely filing is expressly authorized by a Final Order of the Bankruptcy Court. Nothing herein shall in any way alter, impair, or abridge the legal effect of the Bar Date Order, and the Debtors', Reorganized Debtors', the Claims Oversight Committee's and other parties in interest's rights to object to such Claims on the grounds that they are time barred or otherwise subject to disallowance or modification.

(d) *Filing of Objections*. Unless otherwise extended by the Bankruptcy Court, any objections to Claims shall be served and filed on or before the Claims Objection Deadline. Notwithstanding any authority to the contrary, an

objection to a Claim shall be deemed properly served on the Holder of the Claim if the Debtors or Reorganized Debtors effect service in any of the following manners: (i) in accordance with Rule 4 of the Federal Rules of Civil Procedure, as modified and made applicable by Bankruptcy Rule 7004; (ii) to the extent counsel for a Holder of a Claim is unknown, by first class mail, postage prepaid, on the signatory on the proof of claim or other representative identified on the proof of claim or any attachment thereto (or at the last known addresses of such Holders of Claims if no proof of claim is filed or if the Debtors have been notified in writing of a change of address); or (iii) by first class mail, postage prepaid, on any counsel that has appeared on behalf of the Holder of the Claim in the Chapter 11 Cases and has not withdrawn such appearance.

(e) *Determination of Claims.* Any Claim determined and liquidated pursuant to (i) a Final Order of the Bankruptcy Court, or (ii) applicable non-bankruptcy law (which determination has not been stayed, reversed, or amended and as to which determination (or any revision, modification, or amendment thereof) the time to appeal or seek review or rehearing has expired and as to which no appeal or petition for review or rehearing was filed, or, if filed, remains pending) shall be deemed an Allowed Claim in such liquidated amount and satisfied in accordance with the Plan. Nothing contained in this Section 8.4 shall constitute or be deemed a waiver of any claim, right, or Cause of Action that the Debtors or the Reorganized Debtors or the Claims Oversight Committee may have against any Person in connection with or arising out of any Claim or Claims, including, without limitation, any rights under section 157(b) of title 28 of the United States Code.

8.5 Delivery of Distributions. Except as otherwise provided herein, distributions to Holders of Allowed Claims shall be made by the Disbursing Agent (a) at the addresses set forth on the proofs of claim filed by such Holders of Claims (or the last known addresses of such Holders of Claims if no proof of claim is filed or if the Debtors have been notified in writing of a change of address), (b) at the addresses set forth in any written notices of address changes delivered to the Disbursing Agent after the date of any related proof of claim, or (c) at the addresses reflected in the Schedules if no proof of claim has been filed and the Disbursing Agent has not received a written notice of a change in address. Distributions under this Plan to Holders of DIP Facility Claims shall be made to or at the direction of the DIP Agent and shall be distributed by the DIP Agent in accordance with the DIP Facility. Distributions under this Plan to Holders of First Lien Lender Claims shall be made to or at the direction of the First Lien Agent and shall be distributed in accordance with the First Lien Credit Agreement and this Plan. Distributions under this Plan to Holders of Allowed Second Lien Lender Claims shall be made to or at the direction of the Second Lien Agent and shall be distributed by the Second Lien Agent in accordance with the Second Lien Credit Agreement. Distributions under this Plan to all other Allowed Claimholders shall be made by the Disbursing Agent. If any Claimholder's distribution is returned as undeliverable, no further distributions to such Claimholder shall be made unless and until the Disbursing Agent is notified of

such Claimholder's then current address, at which time all missed distributions shall be made to such Claimholder without interest. Amounts in respect of undeliverable distributions shall be returned to the Reorganized Debtors until such distributions are claimed. All claims for undeliverable distributions shall be made on or before the second anniversary of the Effective Date. After such date, all unclaimed property on account of General Unsecured Claims shall revert to the Holders of General Unsecured Claims (excluding any Allowed First Lien Deficiency Claim) and shall be distributed to such Holders pursuant to the Plan. Any unclaimed Cash to be distributed to Holders of Class 8 Claims pursuant to this Plan shall result in a dollar for dollar increase in the Convenience Class Cap Amount. Upon such reversion, the claim of any Claimholder, or their successors, with respect to such property shall be discharged and forever barred notwithstanding any federal or state escheat laws to the contrary.

8.6 Procedures for Treating and Resolving Disputed and Contingent Claims.

(a) *No Distributions Pending Allowance.* No payments or distributions will be made with respect to all or any portion of a Disputed Claim unless and until all objections to such Disputed Claim have been settled or withdrawn or have been determined by a Final Order of the Bankruptcy Court, and the Disputed Claim has become an Allowed Claim. All objections to Claims must be filed on or before the Claims Objection Deadline.

(b) *Distribution Reserve.* The Debtors shall establish one or more Distribution Reserves of New Equity Interests and Cash for the purpose of effectuating distributions to Holders of Disputed Claims pending the allowance or disallowance of such Claims or Interests in accordance with this Plan. The Debtors or the Disbursing Agent shall establish a reserve to hold the New Equity Interests and Cash that would otherwise be distributed to Holders of Disputed Claims based on the amounts of such Claims or Interests estimated by agreement between the Debtors and the Claims Oversight Committee (or Final Order of the Bankruptcy Court upon a motion by the Debtors).

(c) *Estimation of Claims for Distribution Reserve.* The Debtors or the Disbursing Agent shall establish a reserve to hold the New Equity Interests and Cash that would otherwise be distributed to Holders of Disputed Claims based on the amount of such Claims or Interests estimated by agreement between the Debtors and the Claims Oversight Committee (or Final Order of the Bankruptcy Court upon a motion by the Debtors). Without limiting the foregoing, the Debtors, or the Reorganized Debtors, or the Claims Oversight Committee may at any time request that the Bankruptcy Court estimate any Disputed Claim, including any such Claim arising from the Debtors' or the Reorganized Debtors' rejection of an executory contract, pursuant to section 502(c) of the Bankruptcy Code regardless of whether the

Debtors have previously objected to such Claim, and the Bankruptcy Court shall retain jurisdiction to estimate any Disputed Claim at any time during litigation concerning any objection to any Disputed Claim, including during the pendency of any appeal relating to any such objection. In the event the Bankruptcy Court estimates any Disputed Claim, that estimated amount may, as determined by the Bankruptcy Court, constitute either (a) the Allowed amount of such Disputed Claim, (b) a maximum limitation on such Disputed Claim, or (c) in the event such Disputed Claim is estimated in connection with the estimation of other Claims within the same Class, a maximum limitation on the aggregate amount of Allowed Claims on account of such Disputed Claims so estimated; provided, however, that if the estimate constitutes the maximum limitation on a Disputed Claim, or on more than one such Claim within a Class of Claims, as applicable, the Debtors may elect to pursue supplemental proceedings to object to any ultimate allowance of any such Disputed Claims. All of the objection, estimation, settlement, and resolution procedures set forth in the Plan are cumulative and not necessarily exclusive of one another. Disputed Claims may be estimated and subsequently compromised, settled, withdrawn, or resolved by any mechanism approved by the Bankruptcy Court.

(d) *No Recourse to Debtors or Reorganized Debtors.* Any Disputed Claim that ultimately becomes an Allowed Claim shall be entitled to receive its applicable distribution under the Plan solely from the Distribution Reserve established on account of such Disputed Claim. In no event shall any Holder of a Disputed Claim have any recourse with respect to distributions made, or to be made, under the Plan to Holders of such Disputed Claims to any Debtor or Reorganized Debtor on account of such Disputed Claims, regardless of whether such Disputed Claim shall ultimately become an Allowed Claims or regardless of whether sufficient Cash or New Equity Interests or other property remains available for distribution in the Distribution Reserve established on account of such Disputed Claim at the time such Claim becomes entitled to receive a distribution under the Plan.

(e) *Distributions After Allowance.* Payments and distributions to each respective Claimholder on account of a Disputed Claim, to the extent that it ultimately becomes an Allowed Claim, will be made in accordance with provisions of this Plan that govern distributions to such Claimholders. Subject to Section 8.2 hereof, on the first Periodic Distribution Date following the date when a Disputed Claim becomes an Allowed Claim, the Disbursing Agent will distribute to the Claimholder any Cash that would have been distributed on the dates distributions were previously made to Claimholders had such Allowed Claim been an Allowed Claim on such dates, together with any dividends, payments, or other distributions made on account of, as well as any obligations arising from, the distributed property as if such Allowed Claim had been an Allowed Claim on the dates distributions were previously made to Allowed Claimholders included in the applicable class.

(f) *Fractional Equity Interests; Fractional Dollars.* Payments of fractions of shares of New Equity Interests shall not be made. Fractional shares of New Equity Interests that would otherwise be distributed under the Plan shall be rounded (up or down) to the nearest whole number of shares of New Equity Interests with fractions equal to or less than ½ being rounded down. Any other provision of this Plan notwithstanding, neither the Reorganized Debtors nor the Disbursing Agent shall be required to make distributions or payments of fractions of dollars. Whenever any payment of a fraction of a dollar under this Plan would otherwise be called for, the actual payment shall reflect a rounding of such fraction to the nearest whole dollar (up or down), with half dollars or less being rounded down.

ARTICLE IX

ALLOWANCE AND PAYMENT OF CERTAIN ADMINISTRATIVE CLAIMS

9.1 DIP Facility Claims. On the Effective Date, DIP Facility Claims shall be paid in full in Cash, except that Deferred Commitment Fee Claims shall be satisfied pursuant to section 9.2 hereof. To the extent that any DIP Facility Claim, by the terms of the DIP Facility, survives the termination thereof, remains contingent and has not been paid in full in Cash, then any such obligation shall survive the occurrence of the Effective Date.

9.2 Deferred Commitment Fee Claims. On the Effective Date, all Deferred Commitment Fee Claims shall either (a) be paid in full in Cash or (b) satisfied by the deemed making of Restructured Debt Term Loans under the Restructured Debt Term Loan Agreement.

9.3 Professional Claims.

(a) *Final Fee Applications.* All final requests for payment of Professional Claims must be filed no later than forty-five (45) days after the Effective Date. After notice and a hearing in accordance with the procedures established by the Bankruptcy Code and prior orders of the Bankruptcy Court, the allowed amounts of such Professional Claims shall be determined by the Bankruptcy Court.

(b) *Payment of Interim Amounts.* Subject to the Holdback Amount, on the Effective Date, the Debtors or the Reorganized Debtors shall pay all amounts owing to Professionals for all outstanding amounts relating to prior periods through the Effective Date. In order to receive payment on the Effective Date for unbilled fees and expenses incurred through such date, no later than two (2) days prior to the Effective Date, the Professionals shall estimate fees and expenses due for periods that have not been billed as of the Effective Date and shall deliver such estimate to counsel for the Debtors. Within fifteen (15) days after the Effective Date, a Professional receiving payment for the estimated period shall submit a detailed

invoice covering such period in the manner and providing the detail as set forth in the Professional Fee Order.

(c) On the Effective Date, the Debtors or the Reorganized Debtors shall pay to the Disbursing Agent, in order to fund the Holdback Escrow Account, Cash equal to the aggregate Holdback Amount for all Professionals for whom a deposit was made. The Disbursing Agent shall maintain the Holdback Escrow Account in trust for the Professionals with respect to whom fees have been held back pursuant to the Professional Fee Order. Such funds shall not be considered property of the Reorganized Debtors. The remaining amount of Professional Claims owing to the Professionals shall be paid to such Professionals by the Disbursing Agent from the Holdback Escrow Account when such claims are finally allowed by the Bankruptcy Court. When all Professional Claims have been paid in full, amounts remaining in the Holdback Escrow Account, if any, shall be paid to the Reorganized Debtors.

(d) Upon the Effective Date, any requirement that Professionals comply with sections 327 through 331 of the Bankruptcy Code in seeking retention or compensation for services rendered after such date will terminate, and the Reorganized Debtors shall employ and pay Professionals in the ordinary course of business (including the reasonable fees and expenses incurred by Professionals in preparing, reviewing and prosecuting or addressing any issues with respect to final fee applications).

9.4 Substantial Contribution Compensation and Expenses Bar Date. Any Person who requests compensation or expense reimbursement for making a substantial contribution in the Chapter 11 Cases pursuant to sections 503(b)(3), 503(b)(4), and 503(b)(5) of the Bankruptcy Code must file an application with the clerk of the Bankruptcy Court, and serve such application on counsel for the Debtors and as otherwise required by the Bankruptcy Court and the Bankruptcy Code on or before a date which is forty-five (45) days after the Effective Date, or be forever barred from seeking such compensation or expense reimbursement.

9.5 Other Administrative Claims. All other requests for payment of an Administrative Claim (other than as set forth in Sections 9.3 and 9.4 of this Plan, and other than with respect to Cure Claims) must be filed with the Bankruptcy Court and served on counsel for the Debtors no later than thirty (30) days after the Effective Date. Unless the Debtors or the Reorganized Debtors object to an Administrative Claim by the Claims Objection Deadline, such Administrative Claim shall be deemed allowed in the amount requested. In the event that the Debtors or the Reorganized Debtors object to an Administrative Claim, the Bankruptcy Court shall determine the allowed amount of such Administrative Claim. Notwithstanding the foregoing, no request for payment of an Administrative Claim need be filed with respect to an Administrative Claim (a) which is paid or payable by any Debtor in the ordinary

course of business or (b) the payment of which has been approved by the Bankruptcy Court.

ARTICLE X

CREDITORS' TRUST

10.1 Appointment of Trustee.

(a) The Trustee for the Creditors' Trust shall be designated by the Creditors' Committee. Specifically, the Creditors' Committee shall file a notice on a date which is at least seven (7) days prior to the date the Bankruptcy Court establishes for the commencement of the Confirmation Hearing designating the Person who it has selected as the Trustee and seeking approval of such designation. The Person designated as the Trustee shall file an affidavit contemporaneously with the Creditors' Committee's motion demonstrating that such Person is disinterested. The Person so designated by the Creditors' Committee shall become the Trustee as of the Effective Date upon the Bankruptcy Court entering an order granting the motion after consideration of the same and any objections thereto at the Confirmation Hearing.

(b) The Trustee shall have and perform all of the duties, responsibilities, rights and obligations set forth in this Plan and the Trust Agreement.

10.2 Assignment of Trust Assets to the Creditors' Trust. On the Effective Date, the Trust Assets shall be transferred to the Creditors' Trust, for and on behalf of the Trust Beneficiaries. Only Cash proceeds of Trust Assets may be distributed to Trust Beneficiaries and "in-kind" distributions are not permitted.

10.3 The Creditors' Trust.

(a) Without any further action of the directors, officers or shareholders of the Debtors or the Reorganized Debtors, on the Effective Date, the Trust Agreement, substantially in the form of Exhibit H to this Plan, shall become effective. The Trustee shall accept the Creditors' Trust and sign the Trust Agreement on that date and the Creditors' Trust will then be deemed created and effective.

(b) The duration of the Creditors' Trust will be limited to an initial term of three (3) years, subject to further extension solely for the purpose of permitting the Creditors' Trust to liquidate the Trust Assets and distribute the proceeds thereof to the Trust Beneficiaries.

(c) The Trustee shall have full authority to take any steps necessary to administer the Trust Agreement, including, without limitation, the duty and obligation to liquidate the Trust Assets (having first obtained such approvals from the Trust Advisory Board as may be necessary, if any), as applicable, and, if

authorized by majority vote of those members of the Trust Advisory Board authorized to vote, to prosecute and settle the Trust Avoidance Claims, in such a manner so as reasonably to maximize the value of the Trust Assets.

(d) All reasonable fees, costs and expenses associated with the administration of the Creditors' Trust and distribution to Trust Beneficiaries shall be the responsibility of and be paid by the Creditors' Trust first from initial funding to be provided by the Reorganized Debtors in the amount of $250,000 (the "Initial Funding") and then to the extent that the Initial Funding is exhausted by the Creditors' Trust, from the Trust Assets, to the extent necessary. The Initial Funding shall be repaid, to the extent of available net recoveries, to the Debtors or Reorganized Debtors dollar for dollar from the first net proceeds realized from the Trust Avoidance Claims recoveries. To the extent that less than the entire amount of the Initial Funding is utilized by the Trustee for expenses of the Creditors' Trust, any amounts not so utilized shall be made available to fund the expenses of the Claims Oversight Committee.

(e) The Trustee in consultation with the Trust Advisory Board, may retain such law firms, accounting firms, experts, advisors, consultants, investigators, appraisers, auctioneers or other professionals as it may deem necessary, including any professionals retained in the Chapter 11 Cases and/or retained by the Claims Oversight Committee or the Trust Advisory Board (collectively, the "Trustee Professionals"), in consultation with the Claims Oversight Committee, to aid in the performance of its responsibilities pursuant to the terms of this Plan including, without limitation, the liquidation of Trust Assets, as applicable. The Trustee Professionals shall continue to prepare monthly statements in the same manner and in the same detail as required pursuant to the Professional Fee Order, and the Trustee Professionals shall serve such statements on each member of the Trust Advisory Board. In the event two or more members of the Trust Advisory Board object to the reasonableness of such fees and expenses, the matter shall be submitted to the Bankruptcy Court for approval of the reasonableness of such fees and expenses.

(f) At least five (5) days prior to the Effective Date, the Debtors, in consultation with the Creditors' Committee, shall determine the desired treatment of the Creditors' Trust for Federal income tax purposes (e.g., as a "grantor trust," pursuant to Sections 671-677 of the Internal Revenue Code, as a complex trust under the Internal Revenue Code or as a "disputed ownership fund," pursuant to Section 468B of the Internal Revenue) and shall instruct the Trustee in writing of such desired treatment. The Debtors and the Trustee shall take all actions necessary to achieve and preserve such status for Federal income tax purposes." Nothing in this paragraph shall be deemed to prevent the IRS from contesting the determination of treatment of the Creditors' Trust for Federal income tax purposes in accordance with applicable law.

(g) The Trustee shall be responsible for filing all U.S. federal, state and local tax returns for the Creditors' Trust.

(h) To the extent that there is an inconsistency or conflict between the description of the Creditors' Trust provided herein and the Trust Agreement, the Trust Agreement shall control.

10.4 The Trust Advisory Board.

(a) The Trust Advisory Board shall be comprised of three (3) members as designated by the Creditors' Committee. The Creditors' Committee shall give written notice of the identities of such members and file and serve such notice with the Bankruptcy Court, on a date that is not less than seven (7) days prior to the Confirmation Hearing; provided, however, that if and to the extent the Creditors' Committee fails to file and serve such notice, the Debtors shall designate the members of the Trust Advisory Board by announcing their identities at the Confirmation Hearing. The Trust Advisory Board shall adopt such bylaws as it may deem appropriate. The Trustee shall consult regularly with the Trust Advisory Board when carrying out the purpose and intent of the Creditors' Trust. Members of the Trust Advisory Board shall not be entitled to compensation from the Creditors' Trust. Members of the Trust Advisory Board shall be entitled to reimbursement of reasonable and necessary expenses. Any reimbursement of reasonable and necessary expenses of the Trust Advisory Board incurred by them in carrying out the purpose of the Trust Advisory Board shall be payable solely by the Creditors' Trust, including, but not limited to fees and expenses of such law firms, accounting firms, experts, advisors, consultants, investigators, auctioneers, appraisers or other professionals as it may deem necessary, including any professionals retained in the Chapter 11 Cases and/or retained by the Claims Oversight Committee or the Trustee.

(b) In the case of an inability or unwillingness of any member of the Trust Advisory Board to serve, such member shall be replaced by designation of the remaining members of the Trust Advisory Board. If any position on the Trust Advisory Board remains vacant for more than thirty (30) days, such vacancy shall be filled within fifteen (15) days thereafter by the designation of the Trustee without the requirement of a vote by the other members of the Trust Advisory Board.

(c) Upon the certification by the Trustee that all Trust Assets transferred into the Creditors' Trust have been distributed, abandoned or otherwise disposed of, the members of the Trust Advisory Board shall resign their positions, whereupon they shall be discharged from further duties and responsibilities.

(d) The Trust Advisory Board may, by majority vote, approve all settlements of Trust Avoidance Claims which the Trustee may propose; provided, however, that the Trustee may seek Bankruptcy Court approval of a settlement of a Trust Claim if the Trust Advisory Board fails to act on a proposed settlement of such

Trust Claim within thirty (30) days of receiving notice of such proposed settlement by the Trustee.

(e) The Trust Advisory Board may, by majority vote, authorize the Trustee to invest the corpus of the Creditors' Trust in prudent investments other than those described in section 345 of the Bankruptcy Code.

(f) The Trustee may be removed by a two-thirds affirmative vote of the Trust Advisory Board or upon order of the Bankruptcy Court for good cause shown. In the event of the resignation or removal of the Trustee, the Trust Advisory Board shall, by majority vote, designate a person to serve as successor Trustee.

(g) The Trust Advisory Board shall govern its proceedings through the adoption of bylaws, which the Trust Advisory Board may adopt by majority vote. No provision of such bylaws shall supersede any provision of this Plan.

(h) In connection with the Trust Avoidance Claims that constitute the Trust Assets, any attorney-client privilege, work-product privilege, or other privilege or immunity attaching to any documents or communications (whether written or oral) (collectively, the "Privileges") transferred to the Creditors' Trust shall vest in the Trustee and the Trust Advisory Board and their representatives, and the Debtors, Reorganized Debtors, the Trustee and Trust Advisory Board are authorized to take all necessary actions to effectuate the transfer of such Privileges.

ARTICLE XI

EFFECT OF THE PLAN ON CLAIMS AND INTERESTS

11.1 Revesting of Assets. Except as otherwise explicitly provided in this Plan, on the Effective Date all property comprising the Estates (including Retained Actions) shall revest in each of the Debtors and, ultimately, in the Reorganized Debtors, free and clear of all Claims, liens and Interests of creditors and equity security Holders (other than as expressly provided herein). As of the Effective Date, each of the Reorganized Debtors may operate its business and use, acquire, and dispose of property and settle and compromise Claims without supervision of the Bankruptcy Court, free of any restrictions of the Bankruptcy Code or Bankruptcy Rules, other than those restrictions expressly imposed by this Plan and the Confirmation Order.

11.2 Discharge of the Debtors. Pursuant to and to the fullest extent permitted by section 1141(d) of the Bankruptcy Code, except as otherwise specifically provided in this Plan or in the Confirmation Order, confirmation of this Plan discharges and releases, effective as of the Confirmation Date (but subject to the occurrence of the Effective Date), the Debtors, the Reorganized Debtors and the Estates (a) from all Claims and Causes of Action, whether known or unknown, and (b)

from liabilities of, liens on, obligations of, rights against, and Interests in the Debtors or any of their assets or properties, in each case regardless of whether any property has been distributed or retained pursuant to this Plan on account of such Claims, Causes of Action, rights, liabilities, liens, obligations and Interests, and in each case including, but not limited to, demands and (x) Claims, Causes of Actions, rights, liabilities, liens, obligations and Interests that arose before the Confirmation Date, (y) any Claims, Causes of Actions, rights, liabilities (including withdrawal liabilities), liens, obligations and Interests to the extent such Claims, Causes of Actions, rights, liabilities (including withdrawal liabilities), liens, obligations and Interests relate to services performed by employees of the Debtors prior to the Petition Date and that arise from a termination of employment or a termination of any employee or retiree benefit program regardless of whether such termination occurred prior to or after the Confirmation Date, and (z) all Claims of the kind specified in sections 502(g), 502(h) or 502(i) of the Bankruptcy Code, in each case whether or not (i) a proof of claim or interest based upon such Claims, Causes of Actions, rights, liabilities, liens, obligations and Interests or Interest is filed or deemed filed under section 501 of the Bankruptcy Code, (ii) a Claim or Interest based upon such Claims, Causes of Actions, rights, liabilities, liens, obligations and Interests is allowed under section 502 of the Bankruptcy Code, or (iii) the Holder of such a Claim, Cause of Action, right, liability, lien, obligation or Interests accepted this Plan. The Confirmation Order shall be a judicial determination of the discharge of all liabilities of and Interests in the Debtors, subject to the Effective Date occurring.

As of the Confirmation Date (but subject to the occurrence of the Effective Date), except as provided in this Plan or in the Confirmation Order or under the terms of the documents evidencing and orders approving the Reorganized Debtors' Credit Facilities all Persons shall be precluded from asserting against the Debtors or the Reorganized Debtors any other or further claims, debts, rights, causes of action, claims for relief, liabilities, or equity interests relating to the Debtors based upon any act, omission, transaction, occurrence, or other activity of any nature that occurred prior to the Confirmation Date. In accordance with the foregoing, except as provided in this Plan or the Confirmation Order, the Confirmation Order shall be a judicial determination of discharge of all such Claims and other debts and liabilities against the Debtors and termination of all Interests in Mark IV, pursuant to sections 524 and 1141 of the Bankruptcy Code, and such discharge shall void any judgment obtained against the Debtors at any time, to the extent that such judgment relates to a discharged Claim or terminated Interest.

11.3 Compromises and Settlements. Pursuant to Bankruptcy Rule 9019(a), the Debtors may compromise and settle various Claims (a) against them and (b) that they have against other Persons. The Debtors expressly reserve the right (with Bankruptcy Court approval, following appropriate notice and opportunity for a hearing) to compromise and settle Claims against them and claims that they may have against other Persons up to and including the Effective Date. After the Effective Date,

such right shall pass to the Reorganized Debtors as contemplated in Section 11.1 of this Plan, without any need for Bankruptcy Court approval.

11.4 Release of Certain Parties.

(a) Except with respect to the Trust Avoidance Claims, as of the Confirmation Date (but subject to the occurrence of the Effective Date), for good and valuable consideration, the adequacy of which is hereby confirmed, the Debtors, the Reorganized Debtors and any Person seeking to exercise the rights of the Estates, including, without limitation, any successor to the Debtors or any estate representative appointed or selected pursuant to section 1123(b)(3) of the Bankruptcy Code shall be deemed to forever release, waive, and discharge the Released Parties of all claims, obligations, suits, judgments, damages, demands, debts, rights, Causes of Action and liabilities which the Debtors or the Estates are entitled to assert, whether known or unknown, liquidated or unliquidated, fixed or contingent, foreseen or unforeseen, matured or unmatured, existing or hereafter arising, in law, equity, or otherwise, based in whole or in part upon any act or omission, transaction, or occurrence taking place prior to the Effective Date in any way relating to the Debtors, the Estates, the conduct of the Debtors' businesses, the Chapter 11 Cases, this Plan, the Restructuring Transactions (including the Recapitalization Agreement entered into by and among Mark IV Global Holding Corp., Mark IV Industries, Inc., Sun Mark IV Global LLC and H.I.G. Sun Partners, Inc.) or the Reorganized Debtors with respect to each of the Released Parties.

(b) Except with respect to the Trust Avoidance Claims, as of the Confirmation Date (but subject to the occurrence of the Effective Date), for good and valuable consideration, the adequacy of which is hereby confirmed, the Debtors, the Reorganized Debtors and any Person seeking to exercise the rights of the Estates, including, without limitation, any successor to the Debtors or any estate representative appointed or selected pursuant to section 1123(b)(3) of the Bankruptcy Code shall be deemed to forever release, waive, and discharge all claims and Causes of Action arising under section 547 of the Bankruptcy Code.

(c) Notwithstanding anything to the contrary contained herein, nothing in this Plan shall be deemed to release any of the Debtors, or any of their Affiliates from their obligations under this Plan, the Reorganized Debtors' Credit Facilities, and the transactions contemplated hereby and thereby.

11.5 Releases by Holders of Claims. As of the Confirmation Date (but subject to the occurrence of the Effective Date), for good and valuable consideration, the adequacy of which is hereby confirmed, each Holder of a Claim that affirmatively votes in favor of this Plan hereby forever releases, waives, and discharges all claims, obligations, suits, judgments, damages, demands, debts, rights, causes of action, and liabilities, whatsoever against the Released Parties, arising under or in connection with or related to the Debtors,

the Estates, the conduct of the Debtors' businesses, the Chapter 11 Cases, this Plan (other than the rights under this Plan and the contracts, instruments, releases, indentures, and other agreements or documents delivered hereunder) or the Reorganized Debtors, whether liquidated or unliquidated, fixed or contingent, matured or unmatured, known or unknown, foreseen or unforeseen, then existing or thereunder arising, in law, equity, or otherwise, that are based in whole or part on any act, omission, transaction, event, or other occurrence taking place on or prior to the Effective Date in any way relating to the Debtors, the Estates, the conduct of the Debtors' businesses, the Chapter 11 Cases, this Plan, the Restructuring Transactions (including the Recapitalization Agreement entered into by and among Mark IV Global Holding Corp., Mark IV Industries, Inc., Sun Mark IV Global LLC and H.I.G. Sun Partners, Inc.) or the Reorganized Debtors.

11.6 Setoffs. Except with respect to Claims specifically Allowed under the Plan, including the First Lien Lender Secured Claims, the First Lien Lender Deficiency Claims and the Second Lien Lender Claims, the Debtors may, but shall not be required to, set off against any Claim, and the payments or other distributions to be made pursuant to this Plan in respect of such Claim, claims of any nature whatsoever that the Debtors may have against such Claimholder; but neither the failure to do so nor the allowance of any Claim hereunder shall constitute a waiver or release by the Debtors or the Reorganized Debtors of any such claim that the Debtors or the Reorganized Debtors may have against such Claimholder.

11.7 Exculpation and Limitation of Liability. Except as otherwise specifically provided in this Plan, the Released Parties shall not have or incur, and are hereby released from, any claim, obligation, right, Cause of Action and liability to one another or to any Claimholder or Interestholder, or any other party in interest, or any of their respective agents, employees, representatives, financial advisors, investment bankers, attorneys or Affiliates, or any of their successors or assigns, each of the foregoing in their capacity as such, for any act or omission in connection with, relating to, or arising out of (a) the filing and prosecution of the Chapter 11 Cases, (b) the Reorganized Debtors' Credit Facilities and the documents related thereto, (c) the negotiation and filing of this Plan, (d) the pursuit of confirmation of this Plan, (e) the negotiation and pursuit of approval of the Disclosure Statement, (f) the consummation of this Plan, and (g) the administration of this Plan or the property to be distributed under this Plan, and in all respects shall be entitled to reasonably rely upon the advice of counsel with respect to their duties and responsibilities under this Plan. Notwithstanding anything to the contrary contained herein, this Section 11.7 shall not release any party from any claim, obligation, right, Cause of Action or liability arising from any act or omission committed in bad faith, gross negligence or willful misconduct.

11.8 Indemnification Obligations. Except as specifically provided in Sections 6.4 and 6.8 of this Plan, in satisfaction and compromise of the Indemnitees' Indemnification Rights: (a) all Indemnification Rights except those held by Persons who are Released Parties and who are included in either the definition of "Insured Persons" or the "Insureds" in any of the policies providing the D&O Insurance shall be released and discharged on and as of the Confirmation Date; provided that the Indemnification Rights excepted from the release and discharge shall remain in full force and effect on and after the Confirmation Date and shall not be modified, reduced, discharged, or otherwise affected in any way by the Chapter 11 Cases; (b) the Debtors or Reorganized Debtors, as the case may be, covenant to use commercially reasonable efforts to purchase and maintain D&O Insurance providing coverage for those Persons described in clause (a) of this Section 11.8 whose Indemnification Rights are not being released and discharged on and as of the Cofirmation Date, for a period of five years after the Confirmation Date insuring such parties in respect of any claims, demands, suits, Causes of Action, or proceedings against such Persons based upon any act or omission related to such Person's service with, for, or on behalf of the Debtors or the Reorganized Debtors in at least the scope and amount as currently maintained by the Debtors (the "Insurance Coverage"); and (c) the Debtors or the Reorganized Debtors, as the case may be, hereby indemnify such Persons referred to in subclause (b) above to the extent of, and agree to pay for, any deductible or retention amount that may be payable in connection with any claim covered by either under the foregoing Insurance Coverage or any prior similar policy.

11.9 Injunction. The satisfaction, release, and discharge pursuant to this Article XI of this Plan shall also act as an injunction against any Person commencing or continuing any action, employment of process, or act to collect, offset, or recover any Claim or Cause of Action satisfied, released, or discharged under this Plan to the fullest extent authorized or provided by the Bankruptcy Code, including, without limitation, to the extent provided for or authorized by sections 524 and 1141 thereof.

11.10 Limitation of Releases (United States Government). As to the United States, its agencies, departments or agents (collectively, the "United States"), nothing in the Plan or Confirmation Order shall discharge, release, or preclude: (1) any Claim of the United States arising on or after the Confirmation Date; (2) any liability that is not a Claim; (3) any valid right of setoff or recoupment; (4) any police or regulatory action to the extent excepted from the automatic stay provisions of section 362 of the Bankruptcy Code; (5) any liability to a governmental agency under any environmental laws and regulations that any entity would be subject to as owner or operator of any real property after the Confirmation Date; and (6) any liability to the United States on the part of any Released Parties other than the Debtors and Reorganized Debtors. Nor shall anything in the Plan or Confirmation Order enjoin or otherwise bar the United States from asserting or enforcing, outside the Bankruptcy Court, any liabilities described in this paragraph; provided, however,

nothing in this paragraph, shall be deemed to waive or alter any rights the Debtors have under the Bankruptcy Code or to seek relief in the Bankruptcy Court should the United States seek to assert or enforce such liabilities in another court.

11.11 Limitation of Releases (HSBC). Nothing in this Plan shall be deemed a release or discharge of any Claims that HSBC Bank USA, National Association may have against Dayco Europe S.r.l., a non-Debtor in these Chapter 11 Cases.

ARTICLE XII

CONDITIONS PRECEDENT

12.1 Conditions to Confirmation. The following are conditions precedent to confirmation of this Plan that must be satisfied unless waived in accordance with Section 12.3 of this Plan:

(a) The Bankruptcy Court shall have approved a disclosure statement with respect to this Plan in form and substance reasonably satisfactory to the Debtors, the First Lien Agent and the Creditors' Committee.

(b) The Confirmation Order, this Plan, and all exhibits and annexes to each of this Plan and the Confirmation Order shall be in form and substance reasonably satisfactory to the Debtors, the First Lien Agent, and the Creditors' Committee (but with respect to the Creditors' Committee, only to the extent directly affecting Claims in Class 7 (other than the First Lien Lender Deficiency Claims) or Class 8).

(c) The First Lien Agent shall be satisfied that, on or before the Effective Date, the restructuring of the obligations under the First Lien Credit Agreement and the Second Lien Credit Agreement with respect to Mark IV IVHS Inc., and the obligations under the First Lien Credit Agreement with respect to Dayco Europe S.r.l., shall be completed on terms satisfactory to the First Lien Agent and the Creditors' Committee (but with respect to the Creditors' Committee, only to the extent directly affecting Claims in Class 7 (other than the First Lien Lender Deficiency Claims) or Class 8).

12.2 Conditions to Consummation. The following are conditions precedent to the occurrence of the Effective Date, each of which must be satisfied unless waived in accordance with Section 12.3 of this Plan:

(a) The Bankruptcy Court shall have entered one or more orders (which may include the Confirmation Order) authorizing the rejection of unexpired leases and executory contracts by the Debtors as contemplated by Section 7.2 hereof.

(b) The Debtors shall have entered into the Reorganized Debtors' Credit Facilities and all conditions precedent to the consummation thereof shall have been waived (subject to any applicable consent requirements) or satisfied in accordance with the terms thereof.

(c) The Confirmation Order, with the Plan and all exhibits and annexes to each, in form and substance reasonably satisfactory to the Debtors, the First Lien Lenders and the Creditors' Committee (but with respect to the Creditors' Committee, only to the extent directly affecting Claims in Class 7 (other than the First Lien Lender Deficiency Claims) or Class 8), shall have been entered by the Bankruptcy Court on or before October 27, 2009, and shall be a Final Order.

(d) All actions, documents and agreements necessary to implement this Plan shall be in form and substance reasonably satisfactory to the Debtors, the First Lien Lenders and the Creditors' Committee (but with respect to the Creditors' Committee, only to the extent such actions, documents and agreements directly affect Class 7 Claims (other than the First Lien Lender Deficiency Claims) or Class 8) and shall have been effected or executed as applicable.

(e) The Debtors shall have reduced their post Effective Date obligations in respect of the Legacy Liabilities to an amount reasonably satisfactory to the First Lien Lenders and the Creditors' Committee (but with respect to the Creditors' Committee, only to the extent directly affecting Claims in Class 7 (other than the First Lien Lender Deficiency Claims) or Class 8).

(f) The obligations under the First Lien Credit Agreement and the Second Lien Credit Agreement with respect to Mark IV IVHS Inc., and the restructuring of the obligations under the First Lien Credit Agreement with respect to Dayco Europe S.r.l. shall have been completed on terms satisfactory to the First Lien Agent and the Creditors' Committee (but with respect to the Creditors' Committee, only to the extent directly affecting Claims in Class 7 (other than the First Lien Lender Deficiency Claims) or Class 8).

12.3 Waiver of Conditions to Confirmation or Consummation. The conditions set forth in Sections 12.1 (other than 12.1(a)) and 12.2 (other than 12.2(b) and (c)) of this Plan may be waived by the Debtors subject to such waiver being reasonably satisfactory to the First Lien Agent, without any notice to any other parties-in-interest or the Bankruptcy Court and without a hearing.

ARTICLE XIII

RETENTION OF JURISDICTION

Pursuant to sections 105(a) and 1142 of the Bankruptcy Code, the Bankruptcy Court shall have exclusive jurisdiction of all matters arising out of, and related to, the

Chapter 11 Cases and this Plan (except in the case of the Restructured Debt Term Loans, the Exit Facility and the New Equity Interests, which shall be subject to the jurisdiction indicated in the definitive documentation thereof), including, among others, the following matters:

(a) to hear and determine pending motions for (i) the assumption or rejection or (ii) the assumption and assignment of executory contracts or unexpired leases to which the Debtors are a party or with respect to which the Debtors may be liable, and to hear and determine the allowance of Claims resulting therefrom including the amount of Cure, if any, required to be paid;

(b) to adjudicate any and all adversary proceedings, applications, and contested matters that may be commenced or maintained pursuant to the Chapter 11 Cases or this Plan, proceedings to adjudicate the allowance of Disputed Claims, and all controversies and issues arising from or relating to any of the foregoing;

(c) to adjudicate any and all disputes arising from the distribution of the New Equity Interests;

(d) to ensure that distributions to Allowed Claimholders are accomplished as provided herein;

(e) to hear and determine any and all objections to the allowance of Claims and the estimation of Claims, both before and after the Confirmation Date, including any objections to the classification of any Claim, and to allow or disallow any Claim, in whole or in part;

(f) to enter and implement such orders as may be appropriate if the Confirmation Order is for any reason stayed, revoked, modified, or vacated;

(g) to issue orders in aid of execution, implementation, or consummation of this Plan;

(h) to consider any modifications of this Plan, to cure any defect or omission, or to reconcile any inconsistency in any order of the Bankruptcy Court, including, without limitation, the Confirmation Order;

(i) to hear and determine all applications for compensation and reimbursement of Professional Claims under this Plan or under sections 330, 331, 503(b), 1103, and 1129(a)(4) of the Bankruptcy Code;

(j) to determine requests for the payment of Claims entitled to priority under section 507(a)(1) of the Bankruptcy Code, including compensation of and reimbursement of expenses of parties entitled thereto;

(k) to hear and determine disputes arising in connection with the interpretation, implementation, or enforcement of this Plan or the Confirmation Order, including, without limitation, disputes arising under agreements, documents, or instruments executed in connection with this Plan; provided, however, that any dispute arising under or in connection with the Reorganized Debtors' Credit Facilities, the Registration Rights Agreement and the Stockholders' Agreement shall be dealt with in accordance with the provisions thereof.

(l) to hear and determine all suits or adversary proceedings to recover assets of the Debtors and property of its Estates, wherever located;

(m) to hear and determine matters concerning state, local, and federal taxes in accordance with sections 346, 505, and 1146 of the Bankruptcy Code;

(n) to hear any other matter not inconsistent with the Bankruptcy Code;

(o) to hear and determine all disputes involving the existence, nature, or scope of the Debtors' discharge, including any dispute relating to any liability arising out of the termination of employment or the termination of any employee or retiree benefit program, regardless of whether such termination occurred prior to or after the Effective Date;

(p) to hear and determine all disputes involving the releases and exculpations granted herein and the injunctions established herein;

(q) to enter a final decree closing the Chapter 11 Cases; and

(r) to enforce all orders previously entered by the Bankruptcy Court.

Unless otherwise specifically provided herein or in a prior order of the Bankruptcy Court, the Bankruptcy Court shall have exclusive jurisdiction to hear and determine disputes concerning Claims, Interests, and the Retained Actions and any motions to compromise or settle such disputes.

ARTICLE XIV

MISCELLANEOUS PROVISIONS

14.1 Binding Effect. As of the Effective Date, this Plan shall be binding upon and inure to the benefit of the Debtors, the Reorganized Debtors, all present and former Claimholders, all present and former Interestholders, other parties-in-interest and their respective heirs, successors, and assigns.

14.2 Modification and Amendments. Section 14.2 shall be amended as follows: The Debtors may alter, amend, or modify this Plan or any Exhibits hereto under section 1127(a) of the Bankruptcy Code, in a form that is reasonably satisfactory to the First Lien Agent, at any time prior to the Confirmation Hearing. After the Confirmation Date and prior to substantial consummation of this Plan as defined in section 1101(2) of the Bankruptcy Code, the Debtors may alter, amend or modify this or Plan or any Exhibits hereto under section 1127(b) of the Bankruptcy Code, and institute proceedings in the Bankruptcy Court, as necessary, to effectuate any alteration, amendment or modification.

14.3 Withholding and Reporting Requirements. In connection with this Plan and all instruments issued in connection therewith and distributions thereunder, the Debtors shall comply with all withholding and reporting requirements imposed by any federal, state, local, or foreign taxing authority, and all distributions hereunder shall be subject to any such withholding and reporting requirements.

14.4 Allocation of Plan Distributions Between Principal and Interest. To the extent that any Allowed Claim entitled to a distribution under this Plan is composed of indebtedness and accrued but unpaid interest thereon, such distribution shall, for United States federal income tax purposes, be allocated to the principal amount of the Claim first and then, to the extent the consideration exceeds the principal amount of the Claim, to accrued but unpaid interest.

14.5 Creditors' Committee. Effective on the Effective Date, the Creditors' Committee shall dissolve automatically, whereupon its members, Professionals, and agents shall be released from any further duties and responsibilities in the Chapter 11 Cases and under the Bankruptcy Code, except with respect to applications for Professional Claims. The Professionals retained by the Creditors' Committee shall not be entitled to compensation and reimbursement of expenses for services rendered after the Effective Date, except for services rendered in connection with (a) the implementation of the transactions contemplated to occur on the Effective Date hereunder and (b) applications for allowance of compensation and reimbursement of expenses pending on the Effective Date or filed after the Effective Date pursuant to Section 9.3 hereof.

14.6 Payment of Statutory Fees. All fees payable pursuant to section 1930 of title 28 of the United States Code, as of the entry of the Confirmation Order as determined by the Bankruptcy Court at the Confirmation hearing, shall be paid on the Effective Date. The Reorganized Debtors will continue to pay fees pursuant to section 1930 of title 28 of the United States Code as required by that section.

14.7 Revocation, Withdrawal, or Non-Consummation.

(a) *Right to Revoke or Withdraw*. Each Debtor reserves the right to revoke or withdraw this Plan at any time prior to the Effective Date.

(b) *Effect of Withdrawal, Revocation, or Non-Consummation.* If the Debtors revoke or withdraw this Plan prior to the Effective Date, or if the Confirmation Date or the Effective Date does not occur, then this Plan, any settlement, or compromise embodied in this Plan (including the fixing or limiting to an amount certain any Claim or Interest or Class of Claims or Interests), the assumption or rejection of executory contracts or unexpired leases effected by this Plan, and any document or agreement executed pursuant to this Plan shall be null and void. In such event, nothing contained herein, and no acts taken in preparation for consummation of this Plan, shall be deemed to constitute a waiver or release of any Claims by or against or Interests in the Debtors or any other Person, to prejudice in any manner the rights of the Debtors or any other Person in any further proceedings involving the Debtors, or to constitute an admission of any sort by the Debtors or any other Person.

14.8 Notices. Any notice required or permitted to be provided to the Debtors, the Creditors' Committee, the First Lien Agent or the DIP Agent under this Plan shall be in writing and served by (a) certified mail, return receipt requested, (b) hand delivery, or (c) overnight delivery service, to be addressed as follows:

If to the Debtors:

MARK IV INDUSTRIES, INC.
One Towne Centre
501 John James Audubon Parkway
Amherst, New York 14226
Attn: Chief Financial Officer

with copies to:

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
155 N. Wacker Drive, Suite 2700
Chicago, Illinois 60606-1720
Attn: J. Eric Ivester, Esq.
Matthew M. Murphy, Esq.

If to the Creditors' Committee:

OTTERBOURG, STEINDLER, HOUSTON & ROSEN, P.C.
230 Park Avenue
New York, New York 10169
Attn: Scott L. Hazan, Esq.
Jenette A. Barrow-Bosshart, Esq.

If to the First Lien Agent or DIP Agent:

JPMORGAN CHASE BANK, N.A.
277 Park Avenue, 8th Floor
New York, New York 10017
Attn: Marina Flindell

with copies to:

SIMPSON THACHER & BARTLETT LLP
425 Lexington Avenue, 27th Floor
New York, New York 10017
Attn: Steven M. Fuhrman, Esq.

14.9 Term of Injunctions or Stays. Unless otherwise provided herein or in the Confirmation Order, all injunctions or stays provided for in the Chapter 11 Cases under sections 105 or 362 of the Bankruptcy Code or otherwise, and extant on the Confirmation Date, shall remain in full force and effect until the Effective Date.

14.10 Governing Law. Unless a rule of law or procedure is supplied by federal law (including the Bankruptcy Code and Bankruptcy Rules) or unless otherwise specifically stated herein or in the relevant governing agreement, document or instrument, the laws of the State of New York shall govern the construction and implementation of this Plan, any agreements, documents, and instruments executed in connection with this Plan.

14.11 Waiver and Estoppel. Each Claimholder or Interestholder shall be deemed to have waived any right to assert that its Claim or Interest should be Allowed in a certain amount, in a certain priority, secured or not subordinated by virtue of an agreement made with the Debtors and/or their counsel, the Creditors' Committee and/or its counsel, or any other Person, if such agreement was not disclosed in this Plan, the Disclosure Statement, or papers filed with the Bankruptcy Court prior to the Confirmation Date.

Dated: New York, New York
July 30, 2009

MARK IV INDUSTRIES, INC. AND ITS AFFILIATES AND SUBSIDIARIES THAT ARE ALSO DEBTORS AND DEBTORS-IN-POSSESSION IN THE CHAPTER 11 CASES

By: */s/ Mark G. Barberio*
Mark G. Barberio
Vice President and Chief Financial Officer of
Mark IV Industries, Inc.

J. Eric Ivester
Matthew M. Murphy
SKADDEN ARPS SLATE MEAGHER & FLOM LLP
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New York, New York 10036-6522
Telephone: (212) 735-3000
Facsimile: (212) 735-2000

Attorneys for Debtors and Debtors-in-Possession

EXHIBIT B

FORM OF CONFIRMATION AND EFFECTIVE DATE NOTICE

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	:	Chapter 11
MARK IV INDUSTRIES, INC., et al.,	:	Case No. 09-12795 (SMB)
	:	(Jointly Administered)
Debtors.	:	

NOTICE OF (A) ENTRY OF ORDER CONFIRMING FIRST AMENDED JOINT PLAN OF REORGANIZATION OF MARK IV INDUSTRIES, INC. AND ITS AFFILIATED DEBTORS AND DEBTORS-IN-POSSESSION, (B) OCCURRENCE OF EFFECTIVE DATE, (C) REJECTION AND ASSUMPTION OF CERTAIN EXECUTORY CONTRACTS AND UNEXPIRED (D) CERTAIN DEADLINES

1. **Confirmation Of The Plan**. On [•], 2009 (the "Confirmation Date"), the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") entered its Order Confirming the First Amended Joint Plan of Reorganization of Mark IV Industries, Inc. and its Affiliated Debtors and Debtors-in-Possession (the "Confirmation Order"). Unless otherwise defined herein, capitalized terms used in this Notice shall have the meaning ascribed to such terms in the First Amended Joint Plan of Reorganization of Mark IV Industries, Inc. and its Affiliated Debtors and Debtors-in-Possession (the "Plan"). Copies of the Confirmation Order and the Plan, together with all pleadings and orders of the Bankruptcy Court, are publicly available by accessing the Bankruptcy Court's website, http://www.nysb.uscourts.gov, for a nominal charge (a PACER account is required), or by accessing the website of the Debtors' claims, noticing and balloting agent – Epiq Bankruptcy Solutions LLC – http://chapter11.epiqsystems.com/markiv, free of charge.

2. **Effective Date**. On [•], 2009, the Effective Date of the Plan occurred.

3. **Discharge of the Debtors**. Pursuant to and to the fullest extent permitted by section 1141(d) of the Bankruptcy Code, except as otherwise specifically provided in the Plan or in the Confirmation Order, confirmation of the Plan discharges and releases, effective as of the Confirmation Date (but subject to the occurrence of the Effective Date), the Debtors, the Reorganized Debtors and the Estates (a) from all Claims and Causes of Action, whether known or unknown, and (b) from liabilities of, liens on, obligations of, rights against, and Interests in the Debtors or any of their assets or properties, in each case regardless of whether any property has been distributed or retained pursuant to the Plan on account of such Claims, Causes of Action, rights, liabilities, liens, obligations and Interests, and in each case including, but not limited to, demands and (x) Claims, Causes of Actions, rights, liabilities, liens, obligations and Interests that arose before the Confirmation Date, (y) any Claims, Causes of Actions, rights, liabilities (including withdrawal liabilities), liens, obligations and Interests to the extent such Claims, Causes of Actions, rights, liabilities (including withdrawal liabilities), liens, obligations and Interests relate to services performed by employees of the Debtors prior to the Petition Date and that arise from a termination of employment or a termination of any employee or retiree benefit program regardless of whether such termination occurred prior to or after the Confirmation Date, and (z) all Claims of the kind specified in sections 502(g), 502(h) or 502(i) of the Bankruptcy Code, in each case whether or not (i) a proof of claim or interest based upon such Claims, Causes of Actions, rights, liabilities (including

withdrawal liabilities), liens, obligations and Interests or Interest is filed or deemed filed under section 501 of the Bankruptcy Code, (ii) a Claim or Interest based upon such Claims, Causes of Actions, rights, liabilities, liens, obligations and Interests is allowed under section 502 of the Bankruptcy Code, or (iii) the Holder of such a Claim, Cause of Action, right, liability, lien, obligation or Interests accepted the Plan. The Confirmation Order shall be a judicial determination of the discharge of all liabilities of and Interests in the Debtors, subject to the Effective Date occurring.

As of the Confirmation Date (but subject to the occurrence of the Effective Date), except as provided in the Plan or in the Confirmation Order or under the terms of the documents evidencing and orders approving the Reorganized Debtors' Exit Facilities all Persons shall be precluded from asserting against the Debtors or the Reorganized Debtors any other or further claims, debts, rights, causes of action, claims for relief, liabilities, or equity interests relating to the Debtors based upon any act, omission, transaction, occurrence, or other activity of any nature that occurred prior to the Confirmation Date. In accordance with the foregoing, except as provided in the Plan or the Confirmation Order, the Confirmation Order shall be a judicial determination of discharge of all such Claims and other debts and liabilities against the Debtors and termination of all Interests in Mark IV, pursuant to sections 524 and 1141 of the Bankruptcy Code, and such discharge shall void any judgment obtained against the Debtors at any time, to the extent that such judgment relates to a discharged Claim or terminated Interest.

4. **Unexpired Leases and Executory Contracts**

(a) **Rejected Contracts and Leases.** On September 1, 2009, the Debtors filed the attached Exhibit O (Schedule of Unexpired Leases and Executory Contracts to be Rejected) as an attachment to the Plan setting forth those unexpired leases and executory contracts (the "Contracts Designated For Rejection") that the Debtors propose to reject pursuant to the Plan. Pursuant to Section 7.2 of the Plan and the Confirmation Order, the executory contracts and unexpired leases listed on Exhibit O to the Plan are deemed automatically rejected as of the Confirmation Date (but subject to the Effective Date).

(b) **Assumed Contracts and Leases.** Pursuant to section 7.1 of the Plan and the Confirmation Order, on the Confirmation Date, all executory contracts or unexpired leases of the Debtors (except those Contracts Designated for Rejection that are specifically listed on Plan Exhibit O) are deemed assumed in accordance with, and subject to, the provisions and requirements of sections 365 and 1123 of the Bankruptcy Code. Each executory contract and unexpired lease assumed pursuant to Article VII of the Plan shall be Reinstated and be fully enforceable by the respective Reorganized Debtor in accordance with its terms, without amendment or modification. Each executory contract and unexpired lease that is assumed and relates to the use, ability to acquire, or occupancy of real property shall include (a) all modifications, amendments, supplements, restatements, or other agreements made directly or indirectly by any agreement, instrument, or other document that in any manner affect such executory contract or unexpired lease and (b) all executory contracts or unexpired leases appurtenant to the premises, including all easements, licenses, permits, rights, privileges, immunities, options, rights of first refusal, powers, uses, reciprocal easement agreements, and any other interests in real estate or rights in rem related to such premises, unless any of the foregoing agreements has been rejected pursuant to a Final Order of the Bankruptcy Court or is otherwise rejected as a part of the Plan.

5. **Bar Dates**

(a) **Deadline For Submitting Professional Fee Claims.** All final requests for payment of Professional Claims must be filed no later than forty-five (45) days after the Effective Date. After notice and a hearing in accordance with the procedures established by the Bankruptcy Code

and prior orders of the Bankruptcy Court, the allowed amounts of such Professional Claims shall be determined by the Bankruptcy Court.

(b) **Deadline For Submitting Substantial Contribution Claims**. Any Person who requests compensation or expense reimbursement for making a substantial contribution in the Chapter 11 Cases pursuant to sections 503(b)(3), 503(b)(4), and 503(b)(5) of the Bankruptcy Code must file an application with the clerk of the Bankruptcy Court, on or before a date which is forty-five (45) days after the Effective Date (the "503 Deadline"), and serve such application on counsel for the Debtors and as otherwise required by the Bankruptcy Court and the Bankruptcy Code on or before the 503 Deadline, or be forever barred from seeking such compensation or expense reimbursement.

(c) **Administrative Claims Bar Date**. All other requests for payment of an Administrative Claim (other than as set forth in Sections 9.3 and 9.4 of the Plan, and other than with respect to Cure Claims) must be filed with the Bankruptcy Court and served on counsel for the Debtors no later than thirty (30) days after the Effective Date. Unless the Debtors or the Reorganized Debtors object to an Administrative Claim by the Claims Objection Deadline, such Administrative Claim shall be deemed allowed in the amount requested. In the event that the Debtors or the Reorganized Debtors object to an Administrative Claim, the Bankruptcy Court shall determine the allowed amount of such Administrative Claim. Notwithstanding the foregoing, no request for payment of an Administrative Claim need be filed with respect to an Administrative Claim (i) which is paid or payable by any Debtor in the ordinary course of business or (ii) the payment of which has been approved by the Bankruptcy Court.

(d) **Bar Date For Proofs Of Claim Relating To Rejected Executory Contracts Or Unexpired Leases**. If rejection of an executory contract or unexpired lease rejected pursuant to the Plan results in a Claim, then such Claim shall be forever barred and shall not be enforceable against either the Debtors or the Reorganized Debtors or such entities' properties unless a proof of claim is filed with the clerk of the Bankruptcy Court and served upon counsel to the Debtors within thirty (30) days after service of the earlier of (a) notice of the Confirmation Order or (b) other notice that the executory contract or unexpired lease has been rejected; provided, however, that, any Claim resulting from the rejection of an executory contract or unexpired lease within five (5) days after entry of a Final Order establishing an amount with respect to a Cure Claim in excess of that asserted by the Debtors, such Claim shall be forever barred and shall not be enforceable against either the Debtors or the Reorganized Debtors or such entities' properties unless a proof of claim is filed with the clerk of the Bankruptcy Court and served upon counsel to the Debtors within thirty (30) days after receiving written notice of rejection. Any Claim that may be Allowed as a result of the rejection of an executory contract or unexpired lease shall be treated as a General Unsecured Claim.

(e) **Payments Related to Assumption of Executory Contracts and Unexpired Leases**. The provisions (if any) of each executory contract or unexpired lease to be assumed under the Plan which are or may be in default shall be satisfied solely by Cure. Any Person claiming that a monetary cure amount is due in connection with the assumption of any executory contract or unexpired lease as contemplated by section 365(b) of the Bankruptcy Code must file such monetary cure claim with the Bankruptcy Court asserting all alleged amounts accrued through the Confirmation Date, if any (the "Cure Claim"), no later than thirty (30) days after the Confirmation Date (the "Cure Claim Submission Deadline"). Any party failing to submit a Cure Claim by the Cure Claim Submission Deadline shall be forever barred from asserting, collecting, or seeking to collect any amounts relating thereto against the Debtors or Reorganized Debtors. In the case of a Cure Claim related to an unexpired lease of non-residential real property, such Cure Claim must include a breakdown by category of all amounts claimed, including, but not limited to, amounts for real estate taxes, common area maintenance, and rent. The Debtors shall have thirty (30) days from the Cure Claims Submission Deadline or the date a Cure Claim is actually filed, whichever is later, to file an objection to the Cure Claim. Any disputed Cure Claims

shall be resolved either consensually by the parties or by the Bankruptcy Court. Disputed Cure Claims shall be set for status at subsequent hearings following the Cure Claim Submission Deadline with separate evidentiary hearings to be set by the Bankruptcy Court as needed. If the Debtors do not dispute a Cure Claim, then the Debtors shall pay the Cure Claim, if any, to the claimant within twenty (20) days of the Cure Claim Submission Deadline. Disputed Cure Claims that are resolved by agreement or Final Order of the Bankruptcy Court shall be paid by the Debtors within twenty (20) days of such agreement or Final Order of the Bankruptcy Court.

6. **Releases By Debtors Of Certain Parties**. Except with respect to the Trust Avoidance Claims, as of the Confirmation Date (but subject to the occurrence of the Effective Date), for good and valuable consideration, the adequacy of which is hereby confirmed, the Debtors, the Reorganized Debtors and any Person seeking to exercise the rights of the Estates, including, without limitation, any successor to the Debtors or any estate representative appointed or selected pursuant to section 1123(b)(3) of the Bankruptcy Code shall be deemed to forever release, waive, and discharge the Released Parties of all claims, obligations, suits, judgments, damages, demands, debts, rights, Causes of Action and liabilities which the Debtors or the Estates are entitled to assert, whether known or unknown, liquidated or unliquidated, fixed or contingent, foreseen or unforeseen, matured or unmatured, existing or hereafter arising, in law, equity, or otherwise, based in whole or in part upon any act or omission, transaction, or occurrence taking place prior to the Effective Date in any way relating to the Debtors, the Estates, the conduct of the Debtors' businesses, the Chapter 11 Cases, the Plan or the Reorganized Debtors with respect to each of the Released Parties. Except with respect to the Trust Avoidance Claims, as of the Confirmation Date (but subject to the occurrence of the Effective Date), for good and valuable consideration, the adequacy of which is hereby confirmed, the Debtors, the Reorganized Debtors and any Person seeking to exercise the rights of the Estates, including, without limitation, any successor to the Debtors or any estate representative appointed or selected pursuant to section 1123(b)(3) of the Bankruptcy Code shall be deemed to forever release, waive, and discharge all claims and Causes of Action arising under section 547 of the Bankruptcy Code. Notwithstanding anything to the contrary contained the Plan, nothing in the Plan shall be deemed to release any of the Debtors, or any of their Affiliates from their obligations under the Plan, the Restructuring Transactions (including the Recapitalization Agreement entered into by and among Mark IV Global Holding Corp., Mark IV Industries, Inc., Sun Mark IV Global LLC and H.I.G. Sun Partners, Inc.) the Reorganized Debtors' Credit Facilities, and the transactions contemplated hereby and thereby.

7. **Releases By Holders Of Claims**. As of the Confirmation Date (but subject to the occurrence of the Effective Date), for good and valuable consideration, the adequacy of which is hereby confirmed, each Holder of a Claim that affirmatively voted in favor of the Plan thereby forever releases, waives, and discharges all claims, obligations, suits, judgments, damages, demands, debts, rights, causes of action, and liabilities, whatsoever against the Released Parties, arising under or in connection with or related to the Debtors, the Estates, the conduct of the Debtors' businesses, the Chapter 11 Cases, the Plan (other than the rights under the Plan and the contracts, instruments, releases, indentures, and other agreements or documents delivered hereunder) or the Reorganized Debtors, whether liquidated or unliquidated, fixed or contingent, matured or unmatured, known or unknown, foreseen or unforeseen, then existing or thereunder arising, in law, equity, or otherwise, that are based in whole or part on any act, omission, transaction, event, or other occurrence taking place on or prior to the Effective Date in any way relating to the Debtors, the Estates, the conduct of the Debtors' businesses, the Chapter 11 Cases, the Plan, the Restructuring Transactions (including the Recapitalization Agreement entered into by and among Mark IV Global Holding Corp., Mark IV Industries, Inc., Sun Mark IV Global LLC and H.I.G. Sun Partners, Inc.) the Reorganized Debtors' Credit Facilities, and the transactions contemplated hereby and thereby. or the Reorganized Debtors.

8. **Exculpation and Limitation of Liability**. Except as otherwise specifically provided in the Plan, the Released Parties shall not have or incur, and are hereby released from, any claim, obligation, right, Cause of Action and liability to one another or to any Claimholder or Interestholder, or any other party in interest, or any of their respective agents, employees, representatives, financial advisors, investment bankers, attorneys or Affiliates, or any of their successors or assigns, each of the foregoing in their capacity as such, for any act or omission in connection with, relating to, or arising out of (a) the filing and prosecution of the Chapter 11 Cases, (b) the Reorganized Debtors' Credit Facilities and the documents related thereto, (c) the negotiation and filing of the Plan, (d) the pursuit of confirmation of the Plan, (e) the negotiation and pursuit of approval of the Disclosure Statement, (f) the consummation of the Plan, and (g) the administration of the Plan or the property to be distributed under the Plan, and in all respects shall be entitled to reasonably rely upon the advice of counsel with respect to their duties and responsibilities under the Plan. Notwithstanding anything to the contrary contained herein, Section 11.7 of the Plan shall not release any party from any claim, obligation, right, Cause of Action or liability arising from any act or omission committed in bad faith, gross negligence or willful misconduct.

9. **Setoffs**. Except with respect to Claims specifically Allowed under the Plan, including the First Lien Lender Secured Claims, the First Lien Lender Deficiency Claims and the Second Lien Lender Claims, the Debtors may, but shall not be required to, set off against any Claim, and the payments or other distributions to be made pursuant to the Plan in respect of such Claim, claims of any nature whatsoever that the Debtors may have against such Claimholder; but neither the failure to do so nor the allowance of any Claim hereunder shall constitute a waiver or release by the Debtors or the Reorganized Debtors of any such claim that the Debtors or the Reorganized Debtors may have against such Claimholder.

10. **Injunction**. The satisfaction, releases, and discharge pursuant to the Article XI of the Plan shall also act as an injunction against any Person commencing or continuing any action, employment of process, or act to collect, offset, or recover any Claim or Cause of Action satisfied, released, or discharged under the Plan to the fullest extent authorized or provided by the Bankruptcy Code, including, without limitation, to the extent provided for or authorized by sections 524 and 1141 thereof.

Dated: _____, 2009
New York, New York

J. Eric Ivester
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EXHIBIT 6

KAVINOKY COOK LLP
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(716) 845-6000

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T: 202.371.7239

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11
MARK IV INDUSTRIES, INC., et al.,	:	Case No. 09-12795 (SMB)
	:	Honorable Stuart M. Bernstein
Debtors.	:	
	:	(Jointly Administered)

EXPERT REPORT OF PAUL H. WERTHMAN, P.E.

RULE 26 STATEMENT

This report is submitted in compliance with the requirements of Federal Rule of Civil Procedure 26(a)(2)(B), subject to the right to supplement it pursuant to Rule 26(e)(2).

EXPERT REPORT OF PAUL H. WERTHMAN, P.E.

I. Statement of Qualifications

I am President and Principal of Benchmark Environmental Engineering & Science, PLLC ("Benchmark"), and TurnKey Environmental Restoration, LLC ("TurnKey"). I was educated at Rensselear Polytechnic Institute with a B.S. in Environmental Engineering in 1975 and an M.E. in Environmental Engineering in 1977. I am a registered Professional Engineer in New York and Michigan and held two previous positions at Malcolm Pirnie, Inc. from 1979-1998 as Vice President-Upstate NY Region and Calspan Corporation from 1976-1979 as an Environmental Engineer.

I have over 33 years of environmental engineering experience in the management of petroleum, hazardous, solid, radiological and industrial wastes. I have performed or managed nearly every aspect of environmental due diligence, site assessment, decontamination, demolition, decommissioning and remediation at over 100 industrial, commercial and waste disposal sites including:

- Phase 1 and 2 environmental assessments
- acquisition/divestiture consulting
- environmental compliance audits
- remedial investigations
- feasibility studies
- remedial design and construction management
- environmental programs management
- litigation and dispute resolution support

I have broad and extensive remediation expertise (including in-situ treatment, natural attenuation, containment, collection, treatment by physical-chemical, and biological methods) with nearly every type of environmental contaminant in all environmental media.

A complete *curriculum vitae*, including a list of publications I have authored in the past 10 years, is attached hereto as Exhibit 1.

II. Information Considered in Forming Opinions

My experience and education have given me a theoretical and empirical grounding for examining the impacts to environmental media from historic chemical releases. My experience has

given me first-hand knowledge of the ways in which contaminants can travel in the environment and ultimately affect groundwater.

In forming the opinions expressed herein I have considered a wide range of bibliographic materials, listed in Sections VI and VII. I worked with others at the Benchmark and TurnKey in conducting these analyses.

III. Other Expert Testimony and Compensation

I have testified as an expert witness within the past four years for my client, Tecumseh Redevelopment, Inc. in the matter of real property tax assessment dispute settlement between Bethlehem Steel Corporation (Petitioner) vs. City of Lackawanna (Respondent), City of Lackawanna School District (Intervenor-Respondent), and ISG Lackawanna, LLC and Tecumseh Redevelopment, Inc. (Petitioner) vs. City of Lackawanna (Respondent) - NY State Supreme Court: County of Erie (Index no.s 2001-2078; 2002-3021; 2003-2422; 2004-2914; 2005-3018; 2006-2815; and 2007-2932). In this capacity I provided testimony as to valuation of the property considering environmental impairment.

I am being compensated for my work in this matter at a rate of $172.00 per hour.

IV. Opinions Expressed and Basis Thereof

The available documents clearly substantiate the following opinions:

1. Remedial measures undertaken to address solvent impacts on the EDO/Prout Sites (as defined below) in the late 1980s through mid-1990s were complete and comprehensive; confirmed that potential impacts to groundwater at the site were fully remediated; and assured that any residual soil impact posed no adverse threat to groundwater quality.

2. There is no evidence to support the OCWD's claim that the EDO/Prout Sites have contributed to the current groundwater quality impairment that is the subject of the litigation.

3. The Orange Count Water District (OCWD) has inaccurately portrayed the volatile organic compound (VOC) plume in the vicinity of the EDO/Prout Sites.

4. There is no evidence or data to indicate that Gulton Industries, Inc. (Gulton) ever used perchlorate, 1,4-dioxane, 1,2,3-trichloropropane (1,2,3-TCP) or nitrates in its operations. Consequently, Gulton did not contribute to the presence of these chemicals in the shallow aquifer.

5. The remedial processes selected by OCWD to address the various constituents identified in the shallow aquifer are contaminant-specific. Accordingly, distribution of remedial costs without consideration of potential contaminant contribution disproportionately allocates treatment expenses to the Potentially Responsible Parties (PRPs) that did not contribute all of the contaminants which OCWD plans to remediate.

6. Based on data from the EDO/Prout facility investigation and cleanup, it is possible to conservatively estimate the maximum amount of contamination that theoretically could have migrated from the EDO/Prout Sites to the aquifer prior to cleanup, which is de-minimis.

A. Background

Site History

Gulton owned and operated a piezo-electronics manufacturing operation on the property located at the current southeast intersection of South State College Boulevard and East Fender Avenue in Fullerton, California from 1960 to 1982 (see Figure 1). In 1982, Gulton terminated its operations and subdivided the property into 2 parcels: 300 South State College Boulevard, which housed the manufacturing facility, and 2424 East Fender Avenue, an adjoining approximate 2-acre vacant lot.

Gulton then sold both lots to real estate investors and sold the business it had operated at the site to EDO Corporation (EDO), which manufactured transducers at 300 South State College Boulevard from 1983 to 1991. (EDO leased the facility from the new property owner). Volatile Organic Compound (VOC) solvents, including perchloroethylene (also known as "perc" and "PCE") and 1,1,1-trichloroethane (also known as 1,1,1-TCA) were used in EDO's operation and Gulton's prior operations on 300 South State College Boulevard to clean parts.

The adjacent vacant lot, located at 2424 Fender Avenue, was sold to Mr. Clarence Fender in 1982, who then sold it to Prout Properties (Prout) in October 1986.

In 1992 EDO discontinued active plant operations at 300 South State College Boulevard and the manufacturing equipment was decommissioned.

In 1986, Mark IV Industries, Inc. (Mark IV) acquired other aspects of Gulton, which became a wholly-owned subsidiary of Mark IV.

Site Assessment, Investigation and Cleanup

Site assessment activities were initiated by Gulton following excavation of a 4,000 gallon underground storage tank from 2424 Fender Avenue (subsequently referred to in the various investigation and remedial reports as the Prout Site) in August of 1987. The tank was originally installed by Gulton in 1977 for waste storage. Evidence of leakage from the tank to surrounding soils was noted. Former Gulton employees have also alleged that wastes were disposed in pits on the Prout site, however as discussed below subsequent investigations found no evidence of disposal pits.

At the time the UST was removed 450 tons of stockpiled soils were also removed and disposed offsite. An additional 682 tons of lead-contaminated soils which were removed from the area around the UST and temporarily stockpiled on the property were transported to a hazardous waste disposal facility in November and December of 1992 (Ref 28).

Investigation activities, which included both 300 South State College Boulevard (referred to as the EDO Site) and 2424 East Fender Avenue (referred to as the Prout Site), were undertaken in 1988 through 1993. The investigations included: performance of a geophysical (electromagnetic) survey on the Prout Site to confirm the absence of other buried metallic objects, advancement of 57 soil borings across the properties (deemed 1 through 8 and B-1 through B-49), and installation of five groundwater monitoring wells (deemed MW-1, MW-2, MW-3, MW-4A and MW-5). Monitoring well MW-4A was a replacement for a prior monitoring well (MW-4), which was installed but abandoned before it could be sampled due to an apparent obstruction or damage to the well riser. Figure 1 presents the locations of the soil borings and monitoring wells as conveyed in the investigation reports. Soil testing indicated that soil in the southern portion of the Prout Site, principally in the vicinity of the former underground storage tank, contained VOCs. Groundwater testing indicated that monitoring wells MW-4A and MW-5, located west of the southern portion of the EDO building, contained detectable concentrations of PCE. The remaining wells, MW-1, MW-2 and MW-3, showed little or no impact as discussed below.

Between October 1992 and April 1996, Gulton designed, tested, permitted, installed and operated three soil vapor extraction (SVE) systems to remediate VOC-impacted soils as agreed upon with the California Regional Water Quality Control Board – Santa Ana Region (SARWQCB). Thirty-five SVE wells were installed and subjected to SVE treatment, on a rotating basis, to remove chlorinated VOCs in site soils to below cleanup levels approved by the SARWQCB.

Between February 1990 and December 1995, groundwater samples were collected on ten occasions from monitoring well MW-1, and nine occasions from monitoring wells MW-2 and MW-3. Monitoring Wells MW-5 and MW-4A were sampled on 14 and16 occasions, respectively, during this same period. In March of 1996, the SARWQB granted Gulton permission to abandon MW-1 through MW-3, as these wells had exhibited little or no detectable volatile organic compounds at any time between November 1991 and December 1995. Specifically, MW-1 yielded detectable concentrations of PCE at or below 15 ug/l (parts per billion) on four occasions with no other VOCs detected; MW-3 yielded 8 ug/l of PCE on only one occasion with no other VOCs detected, and MW-2 yielded no VOCs during any of the nine sampling events.

Following decommissioning of wells MW-1 through MW-3 in April 1996, Gulton continued with sampling and analysis of monitoring wells MW-4A and MW-5.

On May 28, 1996, Gulton submitted plans to the SARWQCB to install and sample 3 temporary monitoring wells deemed SB-1/GW-1 through SB-3/GW-3 (see Figure 1). These temporary wells were installed primarily for the purpose of checking for offsite sources of the groundwater contamination, as the absence of impact at well MW-2 and other subsurface site characteristics indicated that VOC detections at MW-4A and MW-5 did not originate from the EDO/Prout Sites. Two of these temporary wells were located off the Prout/EDO Sites on a property south of the Sites owned by Hi-Cone Industries (Hi-Cone), a manufacturer of plastic ring holders for beverage packs (see Figure 1). Fieldwork was completed in August 1998, at which time groundwater samples were collected from MW-4A, MW-5, and GW-1 through GW-3. Analytical results, submitted in a report to the SARWQCB in September 1998 (Ref 36), indicated concentrations of PCE on the Hi-Cone property with PCE and trichloroethylene (TCE) in GW-1 exceeding the levels detected in wells MW-4A and MW-5. Based on the groundwater flow direction in region and in the area of the EDO/Prout Sites this finding suggested an offsite source was contributing to the impacts at MW-4A and MW-5.

On May 1, 2001, the SARWQCB issued comments on Gulton's September 1998 report, in which it requested further monitoring of MW-4A and MW-5. The monitoring was performed in September 2001 and April 2002. In November of 2002 the SARWQCB acknowledged the September 2001 and April 2002 data, and issued a letter to Mark IV Industries stating "*Based on the low concentrations of PCE that are present in the groundwater and the previous completion of soil remediation activities at the site, the PCE in shallow groundwater does not appear to be a significant threat to the beneficial uses of the Santa Ana Forebay Groundwater Subbasin. Therefore, on the condition that the information provided to us was accurate and representative of existing conditions at the site, no further action regarding groundwater at the site is necessary.*" The SARWQB gave Mark IV the option of decommissioning MW-4A and MW-5 or offering these wells to the Orange County Water District (OCWD) for its use in monitoring regional groundwater quality. OCWD declined to take ownership of the wells, and accordingly they were decommissioned in November of 2004.

OCWD Plume Map and Remedial Approach

Exhibit 2 presents an October 2008 composite VOC plume map and containment system (i.e., remedial system) for the shallow aquifer prepared by the OCWD. This map represents the OCWD's depiction of all VOCs present in the shallow aquifer in excess of federal standards for drinking water, referred to as the Maximum Contaminant Levels (MCLs), and illustrates OCWD's proposed plan for cleaning up the groundwater contamination. OCWD pumping wells for potable water production are located in deeper aquifers, however OCWD has indicated that remediation of the shallow aquifer, specifically where impacts are greater than 5 times the MCL (shown in green and red on the composite plume map) is necessary to protect the lower aquifer from downward VOC migration. The EDO/Prout property is represented as Site No. 4 on the OCWD's composite plume map. Twenty-four additional PRP facilities which are alleged to have contributed to the groundwater contamination are also shown on the map. The extraction wells that OCWD will use to pump contaminated groundwater for treatment are labeled as EW-1, EW-2, EW-2A, EW-3, EW-3A, and EW-4. Groundwater will be pumped from these extraction wells to at a central facility located at the Placentia Basin, where it will undergo treatment by various technologies to remove contaminants prior to reintroduction to the aquifer.

B. **Opinions and Supporting Facts**

Opinion No. 1. Remedial measures undertaken to address solvent impacts on the EDO/Prout Sites in the late 1980s through mid-1990s were complete and comprehensive; confirmed that potential impacts to groundwater at the site were fully remediated; and assure that any residual soil impact poses no adverse threat to groundwater quality.
Specific facts supporting this opinion follow.

a. Gulton prepared, submitted and implemented numerous investigation and cleanup Work Plans under the review and approval of the SARWQCB, which was overseeing the remedial activities on the EDO/Prout Sites. These included all of the reports identified as References (Ref.'s: 4-6, 9-18, 20, 22-24, 27-29, 32, 36, 39, 41, 42) herein. The OCWD was copied on several of the SARWQB's comment and approval letters, including all of the correspondence identified as references (Ref.'s: 1-3, 7, 8, 19, 21, 25, 30, 31, 33, 38, 40) and the "no further action" letters identified as references (Ref.'s: 26, 35, 43).

b. The UST and its contents were removed from the Prout Site. In addition, Gulton performed an electromagnetic survey on the Prout site and found no evidence of other suspect buried vessels, assuring no such sources of contamination remained in the subsurface.

c. Gulton removed and disposed offsite lead-impacted soils to the satisfaction of the Orange County Health Care Agency.

d. Gulton undertook extensive investigation of the EDO/Prout Sites. A total of 57 investigatory borings, five monitoring wells and three temporary wells were completed at the EDO and Prout Sites, a significant number given the small size of the combined properties (approximately 4.5 acres). As further discussed below, nearly half of these borings were within the area where pits were allegedly used to dispose of wastes. No evidence of the disposal pits was encountered.

e. Gulton designed, tested, installed and operated three SVE systems to clean up the EDO/ Prout Sites. SVE involves application of vacuum to subsurface soils to promote transfer of

volatile organic compounds from soil to vapor and concurrently extract and remove the impacted vapors. Specifically, the SVE systems were designed to remove PCE from impacted site soils. As indicated in Exhibit 3, PCE was the only constituent requiring cleanup on the EDO/Prout Sites. Following completion of the remedial work on the EDO/Prout Sites, fourteen (14) post-remedial confirmatory borings were installed to verify that the cleanup had achieved PCE cleanup levels approved by the SARWQB.

f. The PCE cleanup levels set for the EDO/Prout Sites were calculated such that any remaining residual impacts in soil could not adversely impact groundwater. Conservative assumptions were incorporated in the cleanup level calculation per Exhibit 3. The federal MCL for safe drinking water consumption (i.e., 5 parts per billion for PCE) was used as the groundwater protection criteria, with the requirement that residual soil impact not pose a risk of PCE entering groundwater at concentrations that could exceed the MCL in the shallow aquifer. Although the shallow aquifer is not used for OCWD drinking water supply wells in the Fullerton area (production wells are set in deeper aquifers), the MCL was considered the applicable standard. In addition, the soil cleanup goals varied according to depth, with lower numbers required for deeper soils due to their closer proximity to the water table. Finally, the calculated cleanup levels were further reduced by 30% to provide an additional safety factor that accounts for potential variability in the selection of other variables used in the calculation. The confirmatory sampling program demonstrated compliance with these final cleanup goals on the EDO and Prout Sites.

g. As stated above, Gulton installed and sampled five monitoring wells and three temporary wells as part of the investigation of the EDO/Prout Sites. Three of these wells, MW-1 through MW-3, exhibited little or no impact and were abandoned with the approval of the SARWQCB. Although temporary well samples from the Hi-Cone site suggested that impacts from MW-4A and MW-5 originated from another source, Gulton continued to monitor MW-4A and MW-5 for several years following soil cleanup until levels dropped to a point that the SARWQCB approved their abandonment.

h. Neither Gulton nor Mark IV Industries was asked to remediate groundwater on or off the EDO/Prout Sites other than to assure that residual soil concentrations remained protective of groundwater quality as discussed above.

i. Gulton received four "no further action (NFA)" letters during the course of the remedial work and follow-up monitoring (see Exhibit 4)

- The Orange County Health Care Agency confirmed the completion of lead remediation and issued a case closure notification in August 1993.
- The SARWQCB issued a letter of "no further soil investigation or remedial action" for the EDO site in November of 1995.
- The SARWQCB issued a letter of "no further soil investigation or remediation action" for the Prout site in September of 1996.
- On November 28, 2002 the SARWQCB issued a "no further action" letter to Mark IV terminating groundwater monitoring.

j. Nothing in the records indicated that the cleanup work performed by Gulton was incomplete or unsatisfactory in any way.

Opinion No. 2. There is no evidence to support the OCWD's claim that the EDO/Prout Sites have contributed to the current groundwater quality impairment that is the subject of the litigation Specific facts supporting this opinion follow.

a. No evidence of the alleged disposal pits was ever uncovered. Figure 2 presents a schematic showing the purported disposal area based upon testimony from William Bizarro, a former Gulton employee (Ref. 47). As shown, 28 of the 57 site borings, 7 of the 14 confirmatory borings and one monitoring well were completed within this area, with no indication of disposal pits uncovered. By comparison, USEPA's 1996 Soil Screening Guidance (Ref. 34) recommends that source area investigations include 2 to 3 borings in areas of highest suspected concentrations.

b. VOC contamination on the EDO/Prout Sites was limited to vadose zone (i.e., unsaturated) soils, with no evidence of downward contaminant migration to the groundwater table. Only 4 of the 71 borings indicated the presence of trace levels of VOCs greater than 50 feet below grade, the deepest of which was detected at a depth of 101 feet, well above the average shallow water table depth of approximately 130-150 feet below grade. In summary, no soil contamination was found in or at the water table, and in fact the majority of the soil contamination was found is soils significantly above the water table.

c. Three thick and continuous clay layers underlie the EDO/Prout Sites. These layers are illustrated, according to approximate depth and thickness, on Figure 3. The first clay layer, beginning at a depth of approximately 0-4 feet below ground surface and having a thickness of 34-45 feet, is described as partially desiccated with wormholes in the shallow zone. As such, this clay layer will allow some downward movement of contamination, but would inhibit deep migration by virtue of its fine particle size and physical structure. The logs illustrate that the two deeper clay layers are competent and cohesive, and as such act as significant vertical barriers to migration of chlorinated organics. The efficacy of the clay layers in retarding migration is evidenced by the absence of deep soil contamination beneath the EDO/Prout Sites. The deepest soil interval where VOCs were detected on the EDO/ Prout Sites was well above the base of the second clay layer. Any deeper migration would need to fully penetrate the second and third competent clay layers before it could enter the groundwater aquifer. There is no evidence to substantiate that this occurred at any location on the EDO or Prout Sites.

d. Soil contamination on the EDO/Prout Sites could not impact groundwater quality beneath or downgradient of the Sites unless Non-aqueous phase liquid (i.e., NAPL, which would be comprised of VOCs in non-soluble product form) migrated to the aquifer, or infiltrating precipitation caused contamination to desorb from the soils and be carried, in a dissolved state, to the shallow aquifer. No NAPL was detected during the investigation or subsequent remediation of the EDO/Prout Sites. Therefore, this pathway is not substantiated.

e. The potential for dissolved phase contaminant migration via infiltrating precipitation is reduced by the arid climate in the Fullerton area, which promotes volatilization of contaminants from the upper soil zone and provides low rainfall amounts to drive contaminants downward into the water table. However, to the extent that infiltrating precipitation could have migrated through the soils, it would produce perched (i.e., ponded) water above the clay layers within the vadose zone. No perched water was detected during the investigation or subsequent remediation of the EDO/Prout Sites; therefore, this pathway is also not substantiated.

f. Groundwater samples from monitoring well MW-2, located hydraulically downgradient of the UST and within the area of highest soil contamination on the Prout Site, did not yield detectable concentrations of PCE from the time it was first sampled in 1990 until it was abandoned, with SARWQCB approval, in 1996. In fact, MW-2 yielded no detectable concentrations of any VOCs during any of the nine sampling events that preceded well abandonment. If VOCs had percolated through the soils and impacted the groundwater it is expected that groundwater samples from MW-2 would have yielded detectable VOCs. The absence of contamination at MW-2 further supports the conclusion that no significant migration of contamination from onsite soils to the groundwater table occurred.

g. An OCWD groundwater extraction well (EW-1) has been located near the head of the plume that lies south of the EDO/Prout Site for purposes of capturing impacted groundwater for treatment at the Placentia Basin. Three other potentially responsible party (PRP) facilities are located on the upgradient side of this plume as shown on Exhibit 2: Microdot, Inc.; Aerojet General Corporation; and Alcoa Global Fasteners, Inc. (Alcoa). Geologic cross-sectional mapping performed by Alcoa suggest that, unlike the clay layers beneath the EDO/Prout Sites, the clay layers beneath the Alcoa property are not continuous, and therefore do not act as a consistent barrier to downward contaminant migration from the vadose zone at these sites to the shallow aquifer (see Exhibit 5). As such, releases of VOCs known to have occurred on the Alcoa site were much more likely to migrate vertically to groundwater than any releases at the EDO/Prout Sites. The absence of contamination at well MW-2 on the EDO/Prout Sites indicates that these other PRP sites are more likely to be the source of impacts at MW-4A and MW-5.

h. Prior to decommissioning of groundwater monitoring wells MW-4A and MW-5, they were sampled in September 2001 and April 2002 for 1,4-dioxane, a chemical sometimes added to PCE and trichloroethylene degreasers to inhibit corrosion. 1,4-dioxane was not detected at either of these locations. Similarly, 1,4-dioxane has never been detected at OCWD monitoring locations FM-9, FM-9A, , FM-13, FM-13A, FM-14, FM-14A, FM-16, or FM-16A. (See well locations on OCED VOC composite plume map in Exhibit 2). Conversely, 1,4-dioxane was detected in OCWD well FM-8, FM-12 and FM-12A in 2001 and 2002, and has been detected at FM-12A on other occasions since that time. It has also been detected in wells FFS-1and FM-5. This suggests that the plume of VOCs 5 times to greater than 10 times the MCL which begins west of EW-1 is from a different source than the plume which lies south of the EDO/Prout Sites.

i. PCE data for groundwater in wells MW-4A and MW-5 showed a high degree of historic variability, with PCE concentrations at MW-4A and MW-5 at or about the same concentration in 1994 (i.e., 2 years prior to completion of soil cleanup) as those reported in April 2002 prior to receipt of the No Further Action letter (see Exhibit 6). Thus while Gulton accepted responsibility for monitoring MW-4A and MW-5 and assured that levels were acceptable to the SARWQCB prior to abandoning those wells, the fact that the PCE concentrations in MW-4A and MW-5 groundwater before the soil cleanup were similar to those after soil cleanup indicates that soil contamination on the EDO/Prout Sites was not to the source of the groundwater impairment at MW-4A and MW-5.

j. OCWD has suggested that PCE contamination originating from the EDO/Prout Sites might have entered the water table and been carried westward with groundwater flow, resulting in contamination being transported offsite and not detected by onsite wells (see excerpt from Declaration of David Mark, OCWD Principal Hydrogeologist, in Exhibit 7). No such evidence is apparent from the data. In fact, OCWD well FM-8, located hydraulically downgradient and west of the EDO/Prout Sites (see Exhibit 2), has been monitored for nearly 9 years with no appreciable increasing or decreasing trend in concentration to suggest an approaching or departing plume of contamination emanating from the EDO/Prout Sites

(see Exhibit 8, which presents a plot of PCE concentration with time at FM-8 based upon OCWD groundwater data).

Opinion No. 3. OCWD has incorrectly inferred the VOC plume onto the EDO/Prout Site

a. According to OCWD, the 2008 composite VOC plume map contained in Exhibit 2 is based on average PCE, trichloroethylene (TCE), and 1,1-dichloroethylene (1,1-DCE) concentrations admitting that some of the facility data was several years old, and recent data was not available, which in those cases, it was assumed that the last reported VOC concentrations were still representative of current conditions (Ref. 45); Furthermore, OCWD has inaccurately inferred the VOC plume to the south of the EDO/Prout Sites to encompass the southern portion of that property. This disregards several years of groundwater data that were generated prior to abandonment of EDO/Prout Wells MW-1 through MW-3, which clearly showed no impact above MCLs.

b. Figure 4 presents a revised plot of VOC plume impact near the EDO/Prout Sites, taking into consideration data from the last available EDO/Prout site sampling events at wells MW-4A and MW-5 and 2009 data from OCWD (Ref. 49). As indicated, the plume appears to originate upgradient and east of the EDO/Prout Sites cutting across the downgradient portion of the EDO/Prout Sites as it migrates westward. Currently, the highest concentrations appear to be downgradient of the former Aerojet-General Corporation and possibly originating from the Microdot, Inc. facility, located further upgradient and the east.

Opinion No. 4. There is no evidence or data to indicate that Gulton Industries ever used perchlorate, 1,4-dioxane, 1,2,3-trichloropropane (1,2,3-TCP) or nitrates in its operations. Consequently, Gulton did not contribute to the presence of these chemicals in the shallow aquifer.
Specific facts supporting this opinion follow.

a. None of the historic records or testimony from former Gulton employees indicates that 1,4-dioxane, a stabilizer, was present in solvents used by Gulton, nor were there any detections of 1,4-dioxane in wells MW-4A or MW-5, which were specifically sampled for this

chemical in 2001 and 2002, or the other wells routinely monitored by the OCWD in the plume that lies south of the EDO/Prout sites.

b. Moreover, the OCWD's 2005 Geologist's/Engineer's report (Ref.45) states "the compound 1,4-dioxane is typically added to the solvent 1,1,1-trichloroethane (1,1,1-TCA) as a stabilizer and corrosion inhibitor." 1,1,1-TCA was only detected in 4 of the soil borings deemed SB-1 through SB-49 at a maximum depth of 35 feet below grade and a maximum concentration of 180 parts per billion. In addition, 1,1,1-TCA did not appear in any of the site monitoring wells or temporary wells above the MCL at any point during the EDO/Prout site investigation.

c. Perchlorate and its salts are used in propellant for rockets, missiles, fireworks and in production of matches, flares, pyrotechnics, ordinances and explosives (Ref. 50). Manufacturing operations of this nature did not occur on the EDO/Prout Sites. Conversely, perchlorate is a known contaminant in Colorado River water, which together with water from the Santa Ana River and from the California State Water Project, is channeled by the OCWD into recharge basins (i.e., lakes and ponds) upgradient of the Fullerton area (Ref. 50) to recharge water supplies that would otherwise be depleted due to its municipal well pumping operations.

d. Nitrates are common agricultural contaminants. Similar to perchlorate, nitrate was detected in the shallow aquifer, which has been associated with former agricultural activities in the Forebay Area (Ref. 48). Elevated levels of nitrate in soil and water supplies originate from fertilizer use, animal feedlots, wastewater disposal systems, and other sources (Ref. 50). None of these activities have ever occurred on the EDO/Prout Sites.

e. None of the historic records or testimony from former Gulton employees indicates that 1,2,3-trichloropropane was used by Gulton, nor were there any detections of 1,2,3-trichloropropane in groundwater or soil samples collected on the EDO/Prout sites or the other wells routinely monitored by the OCWD in the plume that lies south of the EDO/Prout sites.

Opinion No. 5. The remedial processes selected by OCWD to address the various constituents identified in the shallow aquifer are contaminant-specific. Accordingly, distribution of remedial costs without consideration of potential contaminant contribution disproportionately allocates treatment expenses to the Potentially Responsible Parties (PRPs) that did not contribute all of the contaminants which OCWD plans to remediate..

Specific facts supporting this opinion follow.

a. On January 27, 2005 a Supplemental Focused Feasibility Study was prepared by Avocet Environmental, Inc. (Avocet) (Ref. 44) for the OCWD. The 2005 Avocet report provided extraction well capture zone simulations for the proposed collection system, and evaluated treatment technologies to address the constituents of concern, including advanced oxidation (AO) to treat 1,4-dioxane.

b. The collection simulations modeled the four proposed extraction wells (EW-1 through EW-4) to be installed by OCWD and two existing pumping wells installed by a private company (P-2 and P-3). The simulations, included as Exhibit 9, were prepared for hydraulic conductivity (K) values of 200 and 500 feet per day, representing Avocet's estimated low and high end of the range of possible hydraulic conductivity values for the upper aquifer. As shown the modeling predicted nearly complete capture of the plume associated with higher VOC concentrations with EW-1 capturing VOCs in the area of the EDO/Prout Sites.

c. Sections 3.0 and 6.0 of the 2005 Avocet report indicate that the modeled capture zone will inhibit VOC migration within the Forebay Area. Nevertheless, since the time that the 2005 Avocet report was published the OCWD has provided for two additional extraction wells (EW-2A and EW-3A) to expand and improve the capture zone to the west as shown in Exhibit 2.

d. Section 6.3 of the Avocet report States that "*groundwater within the Forebay Area is not equally impacted by the various VOCs. Specifically, water in the eastern portion of the Forebay Area appears to be principally affected by PCE and TCE. Notably, 1,4-dioxane is*

not present." Accordingly, the Avocet report recommended separate treatment of the groundwater from EW-1.

e. Following issuance of the Avocet Report, the OCWD issued a Geologist's/Engineer's Report for the North Basin Groundwater Protection Project (Ref. 44). The report cited difficulties in locating individual treatment systems at the proposed extraction wells and proposed a central location (i.e., the Placentia Basin) for treatment of all groundwater from the proposed extraction wells.

f. The Geologist's/Engineer's Report states "The purification plant may have to remove the following contaminants:
   - VOCs, including PCE, TCE, 1,1-DCE, and 1,2-DCA
   - 1,4-Dioxane
   - 1,2,3-TCP
   - Nitrate
   - Perchlorate"

g. The Geologist's/Engineer's Report continues "Not all of these contaminants can be removed using the same process, and the purification process may change if one or more of these contaminants do not need removal. For example, if removal of PCE, TCE, 1,1-DCE, 1,2-DCA, and 1,2,3-TCP is needed, then an applicable purification process would include liquid-phase granular activated carbon (LGAC). If 1,4-dioxane removal is needed, then an advanced oxidation process (AOP) would be required, as that is the only cost-effective treatment process currently available to remove this contaminant from groundwater. AOP will oxidize most of the other VOCs, except for 1,2-DCA and 1,2,3-TCP. Thus, in addition to the AOP, LGAC may be needed to remove residual 1,2-DCA and 1,2,3-TCP. Ion exchange (IX) would be used if treatment for nitrate and perchlorate is needed."

h. Based on this report, if VOCs were the only constituents requiring treatment liquid phase granular activated carbon would be the only required treatment step. However, the presence of 1,4-dioxane (i.e., from extraction wells other than EW-1) necessitates treatment by

advanced oxidation, and the presence of nitrates and perchlorate require ion exchange treatment.

i. The Geologist's/Engineer's report concluded that treatment for all of the above-listed constituents would be required. Accordingly, the central treatment system will employ advanced oxidation to remove 1,4-dioxane and incidentally treat some VOCs, liquid-phase granular activated carbon to treat remaining VOCs, and ion exchange to treat nitrate and perchlorate.

j. While updated remedial cost estimate numbers were not made available to me, Tables 3 and 4 from the Engineer's/Geologist's report indicate that the combined capital costs for the treatment equipment is approximately $3.1 million, with a combined operation and maintenance cost for these units of approximately $978,000 per year. Of these amounts, liquid phase granular activated carbon, the technology that would be required if VOCs were the only constituents of concern, represents only 19% of the capital cost and 17% of the operation and maintenance cost. Thus, the majority of the costs for treatment will be incurred to treat contaminants that are not linked to the EDO/Prout Sites.

Opinion No. 6. Based on data from the EDO/Prout facility investigation and cleanup, it is possible to conservatively estimate the maximum amount of contamination that theoretically could have migrated from the EDO/Prout Sites to the aquifer prior to cleanup, which is de-minimis.

a. As shown in Exhibit 2, there are a multitude of potentially responsible parties which the OCWD has identified as contributors to the shallow groundwater VOC impacts in the Fullerton area. It is not possible to know with certainty the relative contributions to the VOC plume from all of these parties: as evidenced by the Alcoa mapping, the clay layers beneath the other PRP properties are not necessarily continuous as they are beneath the EDO/Prout Sites, and thus provide less restriction to vertical contaminant migration on those sites; disposal or release volumes are often not well documented and can vary in concentration depending on the amount of residual solvent in the waste or product released;

and the extent to which natural processes such as volatilization may have removed contaminants from soils are dependent on how and where the release occurred.

b. Notwithstanding these unknowns and despite the absence of physical evidence of groundwater impact discussed herein, it is possible to conservatively estimate the maximum amount of contamination potentially released to the shallow aquifer from the EDO/Prout Sites.

c. To calculate the theoretical mass of contamination that could have released from the EDO/Prout Sites, it was assumed that some portion of the precipitation falling on the impacted soil migrated through the vadose zone, became contaminated with PCE to 100% of potential saturation, and entered the shallow aquifer. (PCE was employed in the calculation as it was the predominant VOC detected in soils on the EDO/Prout sites and the contaminant that was addressed through SVE remedial work; other contaminants were not widely detected and/or were present at low concentration). Again this ignores the previously discussed physical evidence to the contrary, including the absence of contamination at depths near the water table, the absence of perched water above the competent clay layers, and the absence of VOC detections at MW-2. It also ignores attenuation factors such as volatilization and degradation that would mitigate the potential for 100% saturation of infiltrating precipitation.

d. The amount of precipitation that could have migrated through the shallow soils and entered the water table was calculated using USEPA's Hydrologic Evaluation of Landfill Performance (HELP) model, version 3.07, a widely-used tool for predicting infiltration rates through disposal areas. In the same manner as rainfall may percolate through a landfill cover and generate leachate, the model can predict how much rainfall can percolate through soil layers and enter the water table.

e. The HELP Model output is included as Exhibit 10. Key assumptions included the climatological data: The 10-year average rainfall for Fullerton, CA is approximately 10.2 inches per year (Ref. 52); the HELP Model software does not include default climatological data for Fullerton, however it does include data for nearby Los Angeles, California, which

has higher average precipitation rates. Accordingly, default climatological data for Los Angeles was selected with a modeled average of 13.5 inches of precipitation. In addition the size of the modeled area was input as 0.5 acres, as this is a conservative estimate of the area where soil impacts were detected and were exposed to the elements at the EDO/Prout Sites. Other surface variables (slope and vegetation) were also entered to conservatively minimize runoff and transpiration. Properties and thicknesses for the various soil layers above the water table were based on Figure 3 herein. The upper clay layer was assumed to be desiccated, and therefore a substantially greater permeability rate was assumed for this soil than the lower clay layers.

f. The HELP Model predicts, under these conservative assumptions, that approximately 0.01% of precipitation entering the site could migrate through the vadose zone soils and enter the upper aquifer. Assuming that this volume was 100% saturated with PCE, and was unmitigated for a period of 19 years (i.e., from the approximate first reported time that the UST was installed in 1977 until cleanup was complete in 1996), the total mass of PCE that would have been introduced to the shallow aquifer is approximately 0.6 lbs. Under an even more conservative assumption that this precipitation pathway began when Gulton first initiated operations in 1960 and continued until 1996, the total mass of PCE that would have been introduced to the shallow aquifer is approximately 1.02 lbs

g. By comparison, Exhibit 11 presents the OCWD's 2005 PCE plume map (Ref. 46). Through incorporation of this drawing into AutoCAD (a widely-used engineering design and drafting program), the net area of each of the plume concentration zones was accurately determined via AutoCAD's area calculator function. Specifically, net areas were separately determined for the plume area represented by PCE concentrations ranging from the MCL to 5 times the MCL; 5 times the MCL to 10 times the MCL, and greater than 10 times the MCL (represented on the OCWD's PCE plume map by blue, green and red shading, respectively). Assuming a saturated thickness of 100 feet per the OCWD's 2005 Geologists/Engineer's report (Ref. 45) and an effective soil porosity of 0.3 per modeling performed for the OCWD by Avocet (Ref. 44), the volume of shallow groundwater encompassed by each of the plume zones was determined. These volumes were then converted to mass of groundwater and

multiplied by their respected estimated average PCE concentrations to yield an overall PCE mass of approximately 3,200 pounds (See calculation spreadsheet in Exhibit 12).

h. Based on these analyses, the EDO/Prout Site would have contributed only 0.017 – 0.03% of the total PCE mass in the shallow aquifer, a de-minimis quantity. In fact, this percentage likely overstates the contributions from the EDO/Prout Sites because of the overly conservative assumptions employed in the calculation, including 100% saturation of the infiltrating precipitation, and low evapotranspiration and runoff factors employed in the model. It also represents the contribution to the PCE component of the VOC plume. Because the larger VOC plume to be remediated by the OCWD contains other constituents in addition to PCE, the net contribution of the EDO/Prout Sites to the overall VOC plume would be even less.

V. CONCLUSION

For all of the above-referenced reasons, it is my professional opinion that:

1. Remedial measures undertaken to address solvent impacts on the EDO/Prout Sites (as defined below) in the late 1980s through mid-1990s were complete and comprehensive; confirmed that potential impacts to groundwater at the site were fully remediated; and assured that any residual soil impact posed no adverse threat to groundwater quality.

2. There is no evidence to support the OCWD's claim that the EDO/Prout Sites have contributed to the current groundwater quality impairment that is the subject of the litigation.

3. The OCWD has inaccurately portrayed the volatile organic compound (VOC) plume in the vicinity of the EDO/Prout Sites.

4. There is no evidence or data to indicate that Gulton Industries, Inc. (Gulton) ever used perchlorate, 1,4-dioxane, 1,2,3-trichloropropane or nitrates in its operations. Consequently, Gulton did not contribute to the presence of these chemicals in the shallow aquifer.

5. The remedial processes selected by OCWD to address the various constituents identified in the shallow aquifer are contaminant-specific. Accordingly, distribution of remedial costs without consideration of potential contaminant contribution disproportionately allocates treatment expenses to the Potentially Responsible Parties (PRPs) that did not contribute all of the contaminants which OCWD plans to remediate.

6. Based on data from the EDO/Prout facility investigation and cleanup, it is possible to conservatively estimate the maximum amount of contamination that theoretically could have migrated from the EDO/Prout Sites to the aquifer prior to cleanup, which is de-minimis.

Paul H. Werthman

Paul H. Werthman, P.E.

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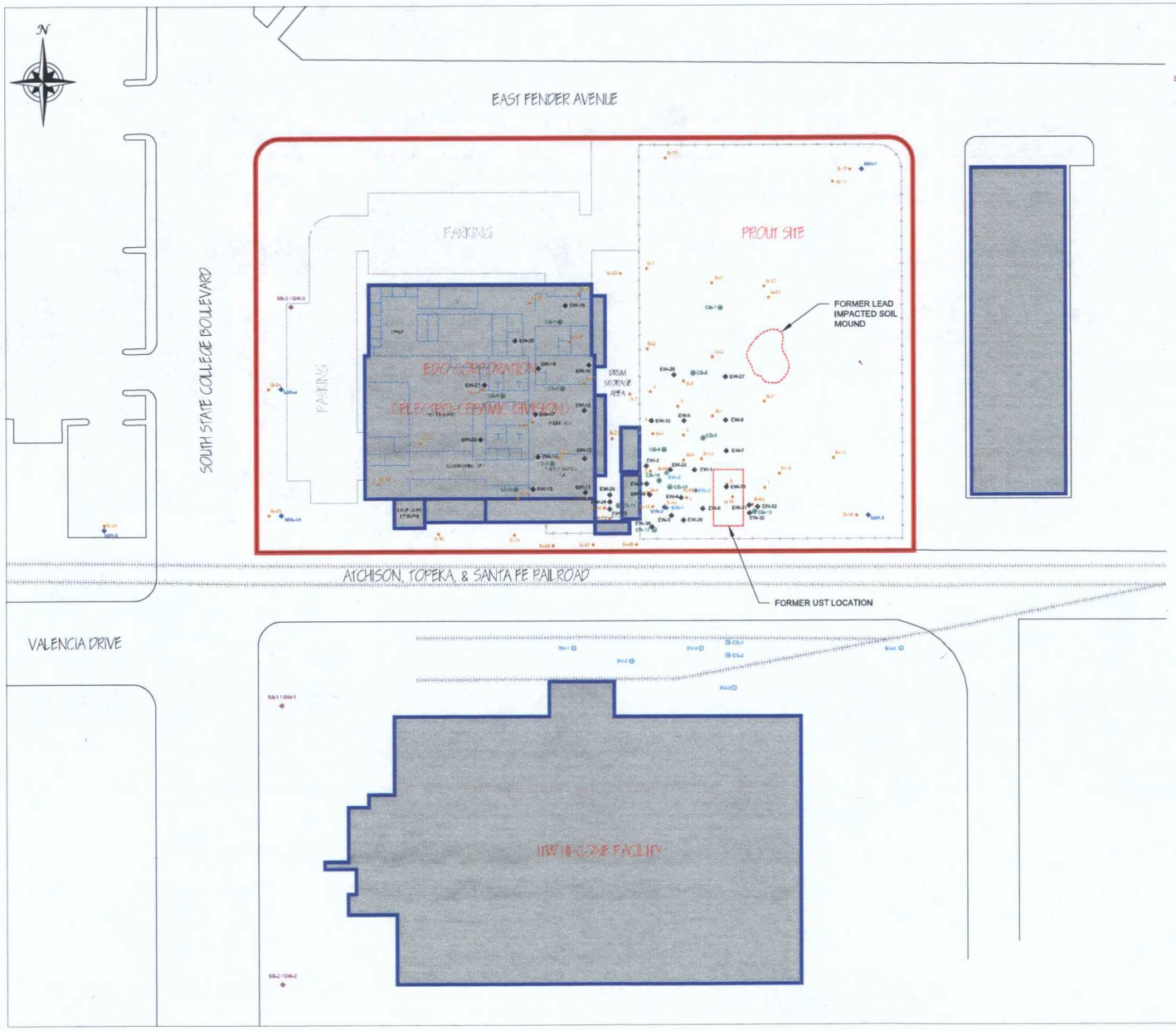
VII. List of Exhibits

1. Curriculum Vitae – Paul H. Werthman, P.E.
2. OCWD October 2008 Composite VOC Plume Map for Shallow Aquifer
3. Development of Cleanup Goals for EDO/Prout Sites per Geosciences, Inc. Final VOC Remediation Report Prout Site – Fullerton, California. Prepared for Gulton Industries, February 1996
4. No Further Action Letters from Orange County Health Care Agency and California Regional Water Quality Control Board – Santa Ana Region
5. Geologic Cross Section from Report of Preliminary Subsurface Environmental Investigation, Alcoa Fastening Systems – Plant 1. November 1, 2004. Mission Geoscience, Inc.
6. Summary of Historic Groundwater Data, MW-4A and MW-5 per Groundwater Monitoring Report. Prepared for Former EDO Site 300 S. State College Blvd. Fullerton, CA, by Hemphill, Green & Associates, June 2002
7. Excerpt from Declaration of David Mark, OCWD Principal Hydrogeologist
8. PCE Concentration vs. Time Plot; OCWD Well FM-8
9. Extraction Well Capture Simulations per Supplemental Feasibility Study, Prepared for OCWD by Avocet Environmental, 2005
10. USEPA HELP Model Simulation
11. OCWD 2005 PCE Plume Map
12. PCE Loading Calculation Spreadsheet

FIGURES



LEGEND:

- B-44 — SOIL BORING
- MW-2 — MONITORING WELL
- SB-1 / GW-1 — SOIL BORING / TEMP. WELL GROUNDWATER SAMPLE
- EW-1 — VAPOR EXTRACTION WELL (PILOT TEST)
- EW-4 — VAPOR EXTRACTION WELL
- CB-12 — VAPOR EXTRACTION CONFIRMATION BORING
- SV-4 — HI-CONE SOIL GAS VAPOR POINT
- CS-1 — HI-CONE SOIL GAS CALIBRATION SAMPLE POINT

40' 0' 40' 80'

SCALE: 1 INCH = 40 FEET
SCALE IN FEET
(approximate)

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JOB NO.: 0126-002-101

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DATE: JANUARY 2011
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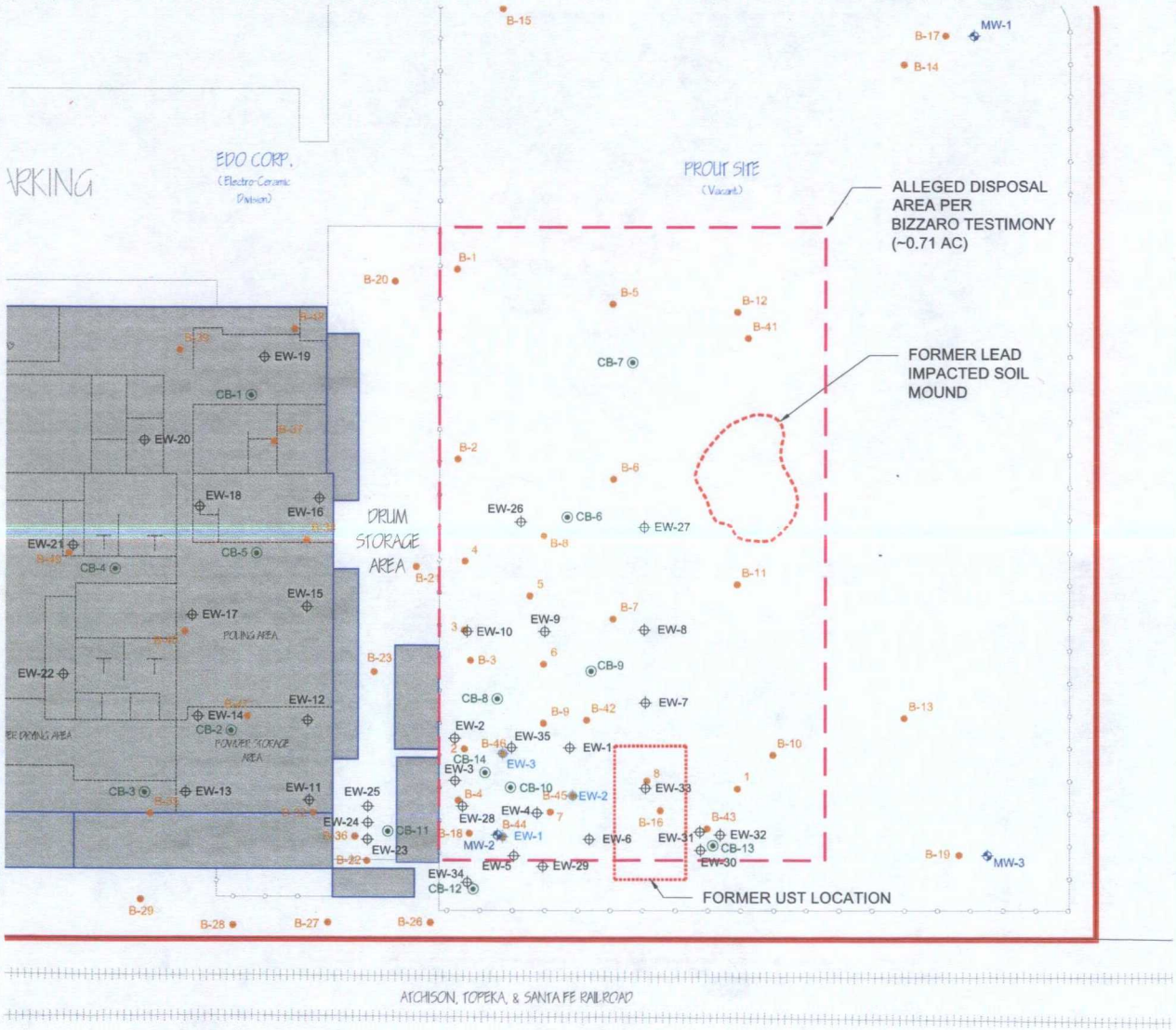
EDO/PROUT SITE PLAN

EDO/PROUT SITE
FULLERTON, CALIFORNIA

PREPARED FOR
MARK IV INDUSTRIES, INC.

FIGURE 1



LEGEND:

- PROPERTY BOUNDARY
- MW-2 — ALLEGED DISPOSAL AREA PER BIZZARO TESTIMONY (~0.71 AC)
- B-44 — SOIL BORING
- MW-2 — MONITORING WELL
- SB-1 / GW-1 — SOIL BORING / TEMP. WELL GROUNDWATER SAMPLE
- EW-1 — VAPOR EXTRACTION WELL (PILOT TEST)
- EW-4 — VAPOR EXTRACTION WELL
- CB-12 — VAPOR EXTRACTION CONFIRMATION BORING

N

40' 0' 40' 80'

SCALE: 1 INCH = 40 FEET
SCALE IN FEET
(approximate)

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ALLEGED DISPOSAL AREA

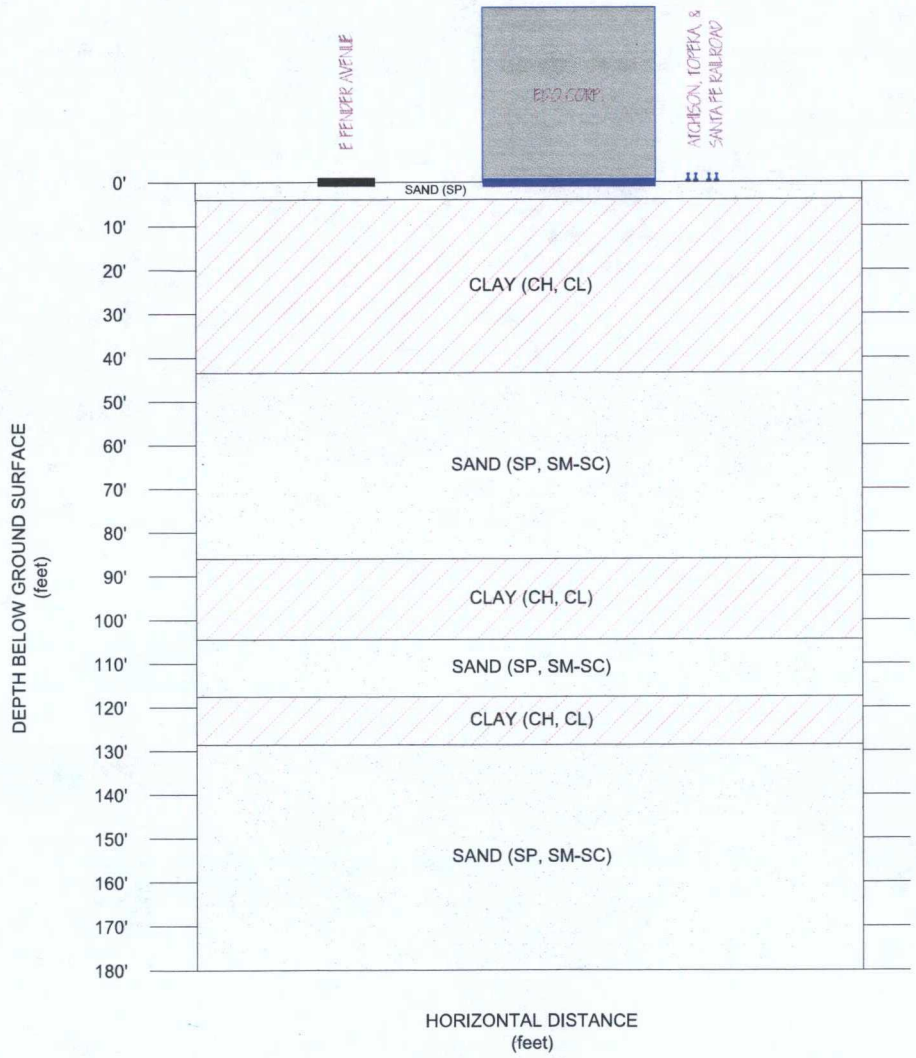
EDO/PROUT SITE
FULLERTON, CALIFORNIA

PREPARED FOR
MARK IV INDUSTRIES, INC.

FIGURE 2

F:\CAD\Benchmark\Mark IV Industries\Mark IV Industries (Prout Site)\2011\Figure 2- Alleged Disposal Area.dwg

DATE: JANUARY 2011
DRAFTED BY: BCH



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SITE STRATIGRAPHY

EDO/PROUT SITE
FULLERTON, CALIFORNIA

PREPARED FOR
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FIGURE 3

F:\CAD\Benchmark\Mark IV Industries (Prout Site)\2011\Figure 2; Site Stratigraphy.dwg

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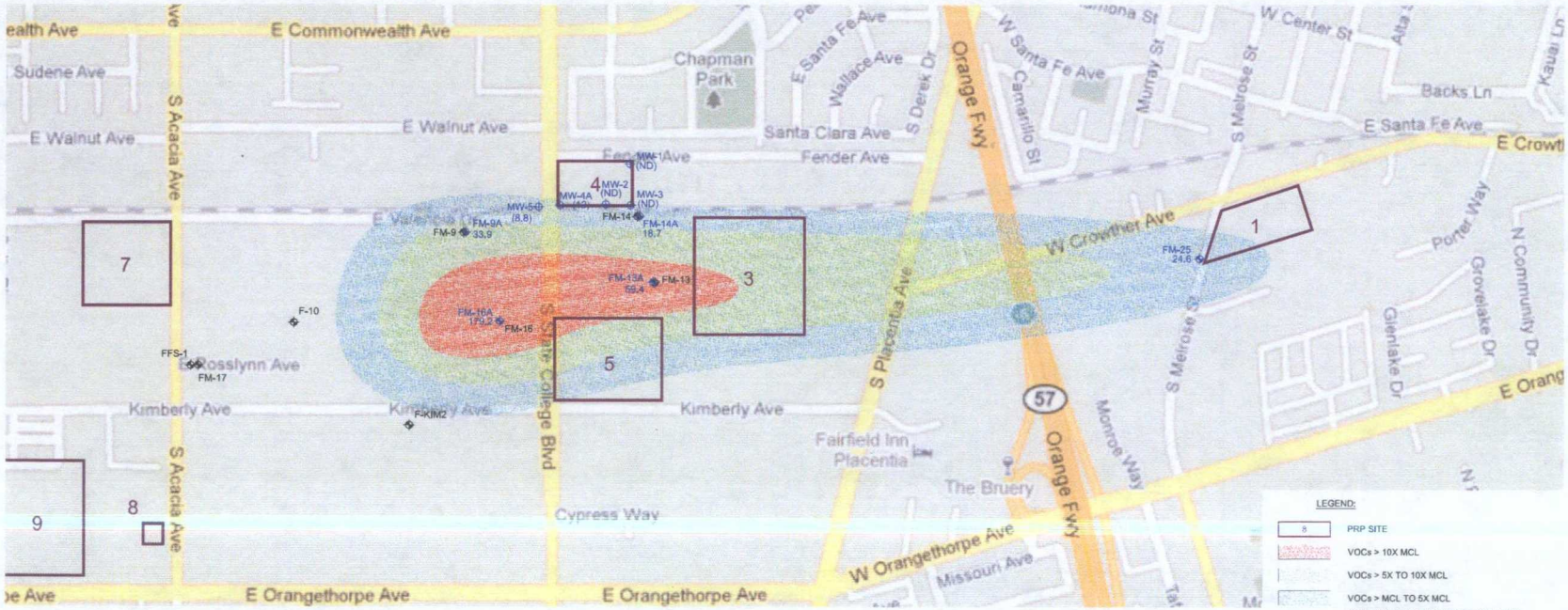

Site No. 1 (190 W. Crowther Avenue, Placentia)
- MICRODOT, INC.
- THE FAIRCHILD CORPORATION, individually and dba KAYNAR TECHNOLOGIES, INC. (a.k.a. KTI) and dba MICRODOT, INC.

Site No. 3 (675 S. Placentia Avenue, Fullerton)
- AEROJET-GENERAL CORPORATION

Site No. 4 (300 S. State College Blvd., Fullerton)
- EDO CORPORATION
- EDO WESTERN CORPORATION
- GULTON INDUSTRIES, INC.
- GULTON INC. formerly known as GULTON INDUSTRIES, INC.
- MARK IV INDUSTRIES, INC.
- TELEX COMMUNICATIONS HOLDINGS, INC., formerly known as GULTON INDUSTRIES, INC.

Site No. 5 (800 S. State College Blvd., Fullerton)
- ALCOA GLOBAL FASTENERS, INC.
- THE FAIRCHILD CORPORATION, individually and dba KAYNAR TECHNOLOGIES, INC. (a.k.a. KTI) and dba MICRODOT, INC.

Site No. 7 (1600 E. Valencia Dr., Fullerton)
- AMERICAN ELECTRONICS, INC.

Site No. 8 (1141 S. Acacia Ave., Fullerton)

Site No. 9 (1551 E. Orangethorpe, Ave., Fullerton)
- THE ARNOLD ENGINEERING COMPANY dba THE ILLINOIS ARNOLD ENGINEERING CO., individually and formerly know as THE ARNOLD ENGINEERING COMPANY
- DOMINICK BAIONE
- KAY NEEDLE
- THE ALAN AND KAY NEEDLE TRUST DATED MARCH 19, 1993
- ALAN NEEDLE
- ANAHEIM EXTRUSION CO., INC.
- COUNTRY AFFAIRE, INC.

LEGEND:

- 8 — PRP SITE
- VOCs > 10X MCL
- VOCs > 5X TO 10X MCL
- VOCs > MCL TO 5X MCL
- SHALLOW AQUIFER MONITORING WELL (< 200 FEET) W/ TOTAL VOCs
- DEEP AQUIFER MONITORING WELL (> 200 FEET)

Total VOC concentrations in shallow aquifer (generally < 200 fbgs).
VOC = volatile organic compound
MCL = Maximum Contaminant Level for Drinking Water

Note: Total VOC concentrations taken from OCWD analytical data provided on a disk by OCWD. Data represents OCWD's January 2009 data with one exception, well FM-25 data is from the last monitoring event conducted February 2008. Well locations should be considered approximate.

N

800' 0' 800' 1600'

SCALE: 1 INCH = 800 FEET
SCALE IN FEET
(approximate)

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EXTENT OF TOTAL VOCs DISSOLVED IN GROUNDWATER

EDO/PROUT SITE
FULLERTON, CALIFORNIA

PREPARED FOR
MARK IV INDUSTRIES, INC.

FIGURE 4

F:\CAD\Benchmark\Mark IV Industries\Mark IV Industries (Prout Site)\2011\Figure 4; Extent of Total VOCs Dissolved In Groundwater.dwg

DATE: JANUARY 2011
DRAFTED BY: BCH

EXHIBIT 1

CURRICULUM VITAE
PAUL H. WERTHMAN, P.E.

BENCHMARK

PAUL H. WERTHMAN, P.E.
Curriculum Vitae

EDUCATION

BS (Environmental Engineering) 1975; Rensselaer Polytechnic Institute
ME (Environmental Engineering) 1977; Rensselaer Polytechnic Institute

REGISTRATION

Professional Engineer- New York and Michigan

SUMMARY OF EXPERIENCE

Mr. Werthman has over 34 years of environmental engineering experience in the management, treatment and disposal of solid and hazardous wastes, bulk chemicals and hazardous substances, petroleum wastes, industrial wastewaters and groundwater. He has been involved in nearly every aspect of petroleum and chemical storage and handling, waste management, and site remediation including planning, performance and supervision of: facility audits; phase I & II site assessments; waste minimization/pollution prevention; consent/administrative order and voluntary cleanup agreement negotiations and program management; expert witness testimony and litigation support; treatment/storage/disposal facility siting, permitting, design, and construction management; remedial investigation/feasibility studies; cost estimating; value engineering; treatability studies; risk assessments; remedial design; removal and remedial actions management, oversight and quality assurance; collection and treatment systems operations and maintenance; and post-remediation systems monitoring, maintenance, and troubleshooting.

Through Mr. Werthman's experience at over 75 waste disposal and spill sites [including 11 on the National Priorities List (NPL) and eight RCRA sites] he has investigated a broad spectrum of organic, inorganic, and radionuclide contamination in all environmental media (i.e., soil, groundwater, surface water, sediments, biota, and air) from the automotive, primary and secondary metals, mining, electronics, pharmaceutical, chemical, pulp and paper, food processing, tanning, brewing, waste management, petroleum, gas, and electric power industries. His experience in the commercial sector is equally extensive including due diligence, site investigations, environmental forensics, remediation and redevelopment at gasoline stations, heavy equipment and automobile maintenance and repair shops, dry cleaners, recycling, solid and hazardous waste management facilities. He has evaluated and successfully implemented cost-saving and innovative treatment technologies (e.g. in-situ and ex-situ thermal, biological, and physico-chemical) as well as removal and containment methods for remediation.

REPRESENTATIVE PROJECT EXPERIENCE

June 1998 to Present **Benchmark Environmental Engineering & Science, PLLC**

As President and Principal Engineer:

- Technical consultant to plaintiff's counsel in litigation over property tax assessments and payments over an extended period related to a substantially inactive former steel mill in Lackawanna, NY. Provided opinions and expert witness testimony regarding: environmental conditions on the nearly 1,100-acre site; remedial activities and costs to-date; estimated cost of planned future remedial actions; and related impacts on property value. Was directly involved in settlement negotiations.

- Technical consultant to defendant's counsel in two separate cost recovery litigations related to remediation of a gasoline and diesel fuel retail filling stations: one on Seneca Indian Nation lands and the other in a suburban commercial area with multiple documented spill and cleanups. Technical issues addressed included: reasonableness of remediation costs; subsurface contaminant migration; appropriateness and/or adequacy of investigation methods, remediation objectives, and remediation actions.

- Prepared expert opinion report on costs related to development and implementation of a Voluntary Cleanup Agreement for a saw mill and former charcoal manufacturing facility in central New York. The work evaluated included site investigation, engineering, excavation, transportation and off-site disposal of contaminated soil/fill, creek bank stabilization, site restoration and monitoring.

- Technical expert in support of plaintiff's counsel in cost recovery and property diminution litigation related to Voluntary Cleanup of a former automobile dealership in Rochester, New York. Portions of the multi-parcel site were formerly used for a gasoline station, autobody repair, automobile lubrication and maintenance, drum and barrel cooperage, coal and pipe storage, and manufactured gas plant. The remediated site was subsequently redeveloped as an urban multi-use thrift and community center with day-care, after school and summer camp programs for children. Technical issues being addressed include: nature and extent of subsurface contaminants; probable contaminant sources and migration pathways; appropriateness of removal and remedial actions; reasonableness of investigation and remediation costs; and allocation of costs.

- Voluntary clean-up and litigation technical support at an electronics manufacturing facility in Western NY. Responsibilities include: operations and maintenance assistance, monitoring and reporting groundwater pump and treat system;, review and prepare technical comments on off-site remedial investigation, feasibility study and remedial action plans prepared by the NYSDEC; and consult with owner attorneys regarding third party litigation and cost recovery actions.

- Serving as Site Manager and Principal Engineer for the investigation, remediation, decommissioning and redevelopment of the former Bethlehem Steel Lackawanna Works. Responsible for managing all aspects of the on-going RCRA Corrective Measures Program on approximately 500 aces of the Site , as well as management of ongoing scrap contractor and demolition operations and voluntary investigation and remediation actions under the NY State Brownfields Cleanup Program on approximately 435 acres of the Site.

- Served as Principal Engineer for PRP group including performance of remedial investigation/ feasibility study, remedial design, remedial construction, and port-remediation operation, maintenance and monitoring at two NPL Superfund sites in western NY. Both sites were impacted by tannery and glue

wastes. Remedial actions included waste consolidation, groundwater collection, conveyance and discharge to the POTW, soil and geosynthetic cover systems. One of the sites is being redeveloped as a public park with passive recreation in cooperation with the local municipality. One of the sites has been delisted.

- Planned, supervised and implemented a comprehensive Remedial Design/Remedial Action Work Plan for the voluntary cleanup of a former integrated steel and coke manufacturing site in Buffalo, NY. The four-year design-build cleanup plan addressed: excavation and on-site treatment or off-site disposal of over 60,000 cubic yards of contaminated soil/fill; a 14-acre containment cell with groundwater collection and physicochemical pretreatment; long-term groundwater monitoring; limited dredging and bank stabilization along the Buffalo River; and a post-remediation soil/fill management plan for site redevelopment.

- Served as Principal Engineer to a municipality for fast-tracked investigation and remediation of the former auto body shop, lumber yard, and telephone company maintenance facility being redeveloped as a community center. The voluntary remediation was performed as a fast-track design-build and included: excavation inside the building, transportation and off-site disposal of impacted soil/fill; verification sampling; in-situ treatment of petroleum-impacted groundwater using oxygen release compounds; groundwater monitoring, and; site restoration.

- Supervising performance of remedial investigations and feasibility studies (RI/FSs) at the Peter Cooper Landfill and Markhams Sites, both National Priority Listed sites in Cattaraugus County, NY. Serves as primary technical liaison for PRP committee with USEPA on Unilateral Order.

- Supervised remedial construction and restoration of a 30-acre State-designated wetland adjacent to a closed industrial landfill located in Buffalo, New York. Sediment in the adjacent surface waters were impacted by heavy metals. Key elements of this $ 3 million construction project include: dewatering and surface water diversion; mechanical excavation of approximately 90,000 cubic yards of sediment; on-site landfilling of sediment in a new piggy-back cell; closure and restoration of the clay soil cover system; restoration of wetlands vegetation and related habitat enhancements.

- Developed and supervised implementation of design-build remediation of a New York State Superfund site near Hammondsport, New York. The innovative and cost-efficient approach includes: enhanced barrier soil cover over portions of the site; limited waste relocation and steep slope regrading; soil vapor extraction of chlorinated VOCs in source areas; a downgradient perimeter groundwater extraction well system; phytoremediation using poplar trees; groundwater treatment system using an advanced oxidation process; and stream relocation and erosion protection. The $1.1 million project cut implementation time in half and saved over $5 million compared to the NYSDEC-recommended cleanup plan.

- Provided technical and engineering consulting to group of potential responsible parties regarding investigations and remediation of a residential neighborhood constructed on fill materials containing elevated concentrations of polynuclear aromatic hydrocarbons (PAHs) and inorganics. Developed work plan for soil investigation, removal and off-site disposal of impacted soil/fill including community air monitoring plan and site restoration. Collaborated with other consultant on human health risk assessment

including research on background levels of PAHs in urban environments. Developed and implemented interim remedial measures to cover and fence unoccupied lots.

1979 to June 1998 **Malcolm Pirnie, Inc.**

As Vice President, Sr. Associate, and Associate:

- Planned and negotiated technical details for voluntary cleanup of a petroleum spill site. Implemented fast-track design-build excavation and bioremediation of 17,000 cu yd of contaminated soil, underground storage tank and piping cleaning, removal and disposal for subsequent redevelopment of the 35-acre site.

- Assisted negotiation of a consent order and supervised performance of the RI/FS, remedial design, and remedial construction at the Rochester Fire Academy. Remediation activities included excavation and off-site disposal of soil, ash, and tar materials contaminated with over 50 mg/kg PCBs; excavation and on-site enhanced volatilization of soils contaminated with chlorinated solvents under a temporary enclosure with thermal oxidation of air emissions; excavation and on-site solidification of soils with 1-50 mg/kg PCBs and/or elevated heavy metals; on-site containment of treated soils under a synthetic membrane cover system; asphalt paving over the training grounds area; a groundwater collection trench; and a 40-gpm pretreatment system with shallow-tray air strippers and granular activated carbon adsorbers. The remedial design facilitated continued fire and police training activities both during and after remedial construction. The training and recreation facilities were enhanced through incorporation of flood controls, improved storm drainage and water supply, containment of flammable liquids, wetlands protection, restoration of biking/hiking trails, and landscaping aesthetics. Served as lead technical expert and consultant in construction mediation and arbitration disputes.

- Expert witness for City of Niagara Falls' successful opposition to CECOS Secure Containment Residual Facility No. 6 in NYCRR Part 373 permit adjudication hearings. Provided critical testimony, technical deposition, and technical assistance to legal counsel on construction quality assurance of liner systems, reinforced earth berm, and stormwater management.

- Directed 23-person team in a field investigation of sewers and creeks in the Love Canal area of Niagara Falls, NY. Over 1,000 liquid, sediment and soil core samples were collected and analyzed for a variety of organic and inorganic contaminants including tetrachlorodibenzo-dioxin. Prepared the health and safety plan and performed a remedial investigation, feasibility studies, and risk assessment for approximately 12 miles of contaminated sewers and creeks. Prepared conceptual designs for 5,000-cubic-yard encapsulation facility with clay and synthetic liner, leachate collection, leak detection and liquid waste treatment systems. Presented findings at public hearings.

- Served as Program Manager and Project Officer for Inactive Hazardous Waste Disposal Sites Remedial Standby Contract for New York State Department of Environmental conservation (NYSDEC). Served as lead technical representative on the multi-million dollar 5-year contract performing preliminary site assessments, well decommissioning, RI/FSs, remedial design, and remedial construction oversight at over 20 State Superfund sites.

- Managed all aspects of an award-winning fast-track remediation of a phenolic-contaminated ash disposal site for a New York electric power utility company. The project included installation of temporary surface water and groundwater collection and containment measures; regulatory negotiations of a Consent Order addressing State Pollutant Discharge Elimination System permit limits, NYCRR Part 360 landfill operating permit, and site remediation; evaluation of alternative leachate collection system

configurations and construction methods including hydrologic modeling; excavation and rehabilitation of access road and surface drainage systems; bench-scale treatability studies; design, construction management, and operational oversight of on-site bioremediation of soils and ash in a lined cell; and design, construction, and operation of a 100-gpm mobile granular activated carbon stormwater treatment system.

- Provided technical and administrative oversight on supplemental remedial investigations and predesign engineering studies, remedial design, and remediation at the 85-acre Millcreek Superfund Site in Pennsylvania for the U.S. Army Corps of Engineers. Key project elements included: wetland sediment and soil sampling; feasibility evaluation of alternative groundwater collection systems; bench- and pilot-scale groundwater treatability studies for removal of heavy metals, volatiles, and semi-volatiles; value engineering and design of cover system; soil pollutant fate and transport, hydrologic, and groundwater solute transport modeling to derive soil cleanup criteria; design of a multiple-trench groundwater collection system and 100-gpm physico-chemical treatment system; and design of creek channel relocation, surface drainage improvements, and a flood retention structure including wetlands mitigation measures. Provided technical assistance during construction and full-scale performance tests.

- Led Consent Order and funding negotiations and planned and supervised remedial investigations, design, construction, and operation of the Old Bath Landfill remediation project for Steuben County NY. Cost-saving and/or value-adding elements of this award-winning project include: interim remedial measures based on presumptive remedies that expedited construction; a 100-gpm leachate pretreatment facility with two-stage physico-chemical and biological sequencing batch reactors to efficiently manage leachate from all four County landfills; over a mile of gravity-flow leachate and groundwater collection trench; and an enhanced geocomposite cover system only where thickness or permeability of the existing cover was inadequate, which has substantially reduced leachate production and construction costs.

- Planned and supervised RCRA facility investigation and corrective measures study at an organic chemical manufacturing facility encompassing sewers, two landfills, container storage, and seven former solid waste management units. Clean-closed three RCRA surface impoundments and nine tanks.

- Supervised RI/FS at industrial site with PCBs and metals in soils and stream sediment. Provided technical assistance during consent order negotiations and public hearings. Completed remedial design and supervised construction for soil excavation, dredging of stream sediments with on-site dewatering and return water treatment system, riprap and sheet pile bank stabilization. The site is now delisted.

- Developed remediation concept, supervised design and construction of 20-gpm bedrock groundwater collection and treatment system. Innovative design includes blasted bedrock fracture zone and two-phase treatment with advanced oxidation system (UV-peroxide) and low-profile tray-type air stripper. Secured air and SPDES permits. The RI/FS demonstrated no further remediation was necessary.

- Performed bench-scale treatability studies, evaluated alternative physico-chemical treatment methods, and prepared preliminary design and detailed capital and operating cost estimates for removal of heavy metals from a 500-gpm acid mine drainage at an NPL site in Colorado.

- Developed the remedial site plan and assisted in negotiation of a consent order for the cleanup of PCB-contaminated soils at a nonferrous secondary metals yard previously used for electrical transformer reclamation. Prepared construction documents and supervised construction of excavation and secure burial of contaminated soils, groundwater collection and treatment, spill containment and surface runoff control. Performed field demonstration of in-situ PCB destruction processes in conjunction with EPA MERL.

- Technical consultant to PRP attorney representing owner/operator of inactive hazardous waste disposal site on New York State-led remediation. Secured modification to draft Record of Decision and value engineered remedial design, resulting in multi-million-dollar savings in remedial construction and long-term operation and monitoring. Provided technical assistance in negotiation of administrative order that eliminated further capital contribution of the PRP and committed them to operation and maintenance of the consolidated 28-acre landfill.

- Developed and supervised implementation of work plan for voluntary cleanup of active electronics manufacturing and former metal machinery manufacturing site including: design-build implementation of excavation and off-site disposal of petroleum-contaminated soil and on-site pump-and-treat system for petroleum and chlorinated volatile organic contaminants in groundwater; secured necessary air emission and wastewater pretreatment permits; and assisted system startup, operational optimization, monitoring and reporting. Acted as regulatory agency technical liaison on voluntary cleanup agreement and on technical review of off-site RI/FS conducted by New York State, including indoor air quality survey of nearby residential housing.

- Prepared RCRA Part B permit applications for two chemical manufacturing facilities, one Department of Defense facility, one steel manufacturer, and one tannery, encompassing surface impoundments, tank storage, waste pile, drummed storage and a burning pit. This work included conducting complete RCRA groundwater evaluations for three industrial sites one with surface impoundments, and the other two with land disposal facilities including design, construction and evaluation of environmental monitoring systems. Prepared contract documents and provided construction management for construction of an 800-drum covered RCRA storage facility.

- Performed contaminated stormwater drainage evaluation at a large integrated commercial waste disposal site. Samples were collected from the surface water drainage system to identify contaminant sources. Alternative ground- and surface water collection/drainage modifications and treatment alternatives were evaluated to attain compliance with the SPDES discharge permit.

1976-1979 **Calspan Corp. and Frontier Technical Associates**

As Project Engineer:

- Designed and supervised construction and operation of a mobile pilot-scale wastewater treatment plant to evaluate the treatability of a variety of wastewaters from the ore mining and milling industry. Developed pretreatment standards and effluent limitation guidelines for inorganic chemical manufacturing and ore mining and milling industries; designed groundwater monitoring systems; and conducted hydrogeologic investigations at abandoned industrial and hazardous solid waste disposal sites. Established and supervised a soils laboratory for physical soils tests.

PRESENTATIONS/PUBLICATIONS

Werthman, P.H., 2004. "Real Estate and the Environment: New York's New Brownfield Law," presented at NY State Bar Association, Spring 2004.

Werthman, P.H., 2001. " Voluntary Remediation of the Buffalo River Waterfront," presented at Air & Waste Management Association, Niagara Frontier Section, Buffalo NY, January.

Forbes, T.H. & Werthman, P.H., 2000. "Development of Site-Specific Cleanup Levels for Commercial Redevelopment of a Large Former Steel Works," presented at the Brownfields 2000 Conference, Atlantic City NJ, October.

Werthman, P.H., 1996. "Making 'Cents' of Remediation of Contaminated Sites," presented at NYS Bar Association Seminar, New York NY, November.

Werthman, P.H., 1993. "Creative Solutions Fast-Track Multi-Media Site Remediation," presented at the Fall Meeting of the Hazardous Waste Action Coalition, Phoenix AZ, November.

Werthman, P. H. 1992. "Millcreek Superfund Site Remediation," Presented to Society of American Military Engineers, Great Lakes Regional Conference, Buffalo NY, October.

Werthman, P.H., McManus, A.C., McManus, K.R., McKeown, J.J. and Hague, R., 1991. "Development of Landfill Liner Requirements for the New York Paper Industry," TAPPI Journal, Vo. 74, No. 2, February.

Daley, D., Werthman, P.H., 1990. "The Use of Computer Simulations to Develop Cost-Effective Remedial Designs at a Hazardous Waste Site", Water Pollution Control Federation, 63rd Annual Conference, Washington DC, October.

Cavalieri, R.R., Werthman, P.H., McManus, K.R., and Sonntag, M.L., 1990. "Landfill Leachate Collection System Retrofit Design and Performance - Five Case Studies," Water Pollution Control Federation Specialty Conference, Chicago IL, July.

McManus, A.C., Werthman, P.H. and McManus, K.R., 1989. "Evaluation of the Effects of Frost Action on the Permeability of a Compacted Soil," presented at the New York State Association of Solid Waste Management Fall Program, Lake Luzerne NY, October.

Amend, J.R., Bowers, L.H., Iyer, D.R., and Werthman, P.H., 1988. "Treatment of High-Strength Organic Chemical Industry Wastewater in a Sequencing Batch Reactor," presented at the Water Pollution Control Federation 61st Annual Conference, Industrial Waste Symposia, Dallas TX, October.

Werthman, P.H., 1988. "Liability Control Through Waste Minimization: The Audit As a Waste Minimization Tool," presented at the Sixth Annual Greater Buffalo Environmental Conference, Buffalo NY, September.

Werthman, P.H., Lane, T.J., Westendorf, J.R. and Schendel, D.B., 1988. "Industrial Waste Contamination of a Water Treatment Plant Site: A Case Study," presented at the American Water Works Association Annual Conference and Exhibition, Miami FL, June.

Werthman, P.H., Westendorf, J.R. and McManus, A.C., 1984. "Granular Activated Carbon Removal of Priority Pollutants in a Combined Municipal/Industrial Wastewater," presented at the 39th Annual Purdue Industrial Waste Conference, West Lafayette IN, May.

Werthman, P.H., 1982. "VOCs In Groundwater," presented at the Western NY Water Works Conference, October.

Werthman, P.H., 1982. "Monitoring Groundwater Systems," presented at the American Water Works Association-New York Section Meeting.

Werthman, P.H., Westendorf, J.R. and McManus, K.R., 1982. "Residual Management at a Combined Industrial/Municipal Wastewater Treatment Plant," presented at the 14th Mid-Atlantic Industrial Waste Conference, University of Maryland, July.

Werthman, P.H. and Bainbridge, K.L., 1980. "An Investigation of Uranium Mill Wastewater Treatability," presented at the 35th Annual Purdue Industrial Waste Conference, West Lafayette IN, May.

EXHIBIT 2

OCWD OCTOBER 2008 COMPOSITE VOC PLUME MAP FOR SHALLOW AQUIFER

BENCHMARK

Site No. 1 (190 W. Crowther Ave., Placentia)
•MICRODOT, INC., DOE 102
•THE FAIRCHILD CORPORATION, individually and dba KAYNAR TECHNOLOGIES, INC. (a.k.a. KTI) and dba MICRODOT, INC., as DOE 103

Site No. 2 (172 E. La Jolla St., Placentia)
•AC PRODUCTS, INC. (SETTLED)

Site No. 3 (675 S. Placentia Ave., Fullerton)
•AEROJET-GENERAL CORPORATION (SETTLED)

Site No. 4 (300 S. State College Blvd., Fullerton)
•EDO CORPORATION
•EDO WESTERN CORPORATION as DOE 43
•GULTON INDUSTRIES, INC.
•GULTON, INC, formerly known as GULTON INDUSTRIES, INC., as DOE 41
•MARK IV INDUSTRIES, INC.
•TELEX COMMUNICATIONS HOLDINGS, INC., formerly known as GULTON INDUSTRIES, INC., as DOE 44

Site No. 5 (800 S. State College Blvd., Fullerton)
•ALCOA GLOBAL FASTENERS, INC. as DOE 101
•THE FAIRCHILD CORPORATION, individually and dba KAYNAR TECHNOLOGIES, INC. (a.k.a. KTI) and dba MICRODOT, INC., as DOE 103

Site No. 6 (2100 E. Orangethorpe Ave., Fullerton)
•CRUCIBLE MATERIALS CORPORATION as DOE 104

Site No. 7 (1600 E. Valencia Dr., Fullerton)
•AMERICAN ELECTRONICS, INC. (SETTLED)

Site No. 8 (1141 S. Acacia Ave., Fullerton)
Site No. 13 (500 S. Raymond Ave., Fullerton)
Site No. 14 (1225 E. Ash Ave., Fullerton)
Site No. 16 (371 S. Raymond Ave., Fullerton)
Site No. 17 (1111 E. Truslow Ave., Fullerton)
Site No. 19 (930 E. Orangethorpe Ave., Anaheim)
Site No. 23 (1618-1620 N. Missile Way, Anaheim)
Site No. 24 (1560-1580 N. Missile Way, Anaheim)
Site No. 26 (501 W. Commonwealth Ave., Fullerton)
•CBS BROADCASTING, INC., successor in interest to CBS INCORPORATED and formerly known as COLUMBIA BROADCASTING SYSTEMS, INC., which, at all times relevant herein, dba FENDER MUSICAL INSTRUMENTS, as DOE 45

Site No. 9 (1551 E. Orangethorpe Ave., Fullerton)
•THE ARNOLD ENGINEERING COMPANY dba THE ILLINOIS ARNOLD ENGINEERING CO., individually and formerly known as THE ARNOLD ENGINEERING COMPANY, as DOE 91
•DOMINICK BAIONE as DOE 110 (SETTLED)
•KAY NEEDLE as DOE 108 (SETTLED)
•THE ALAN AND KAY NEEDLE TRUST DATED MARCH 19, 1993 as DOE 105 (SETTLED)
•ALAN NEEDLE as DOE 107 (SETTLED)
•ANAHEIM EXTRUSION CO., INC. as DOE 109 (SETTLED)
•COUNTRY AFFAIRE, INC. as DOE 106 (SETTLED)

Site No. 10 (1300 E. Valencia Dr., Fullerton; 1336 E. Valencia Ave., Fullerton)
•MAG AEROSPACE INDUSTRIES, INC.
•CBS BROADCASTING, INC., SUCCESSOR IN INTEREST TO CBS INCORPORATED AND FORMERLY KNOWN AS COLOMBIA BROADCASTING SYSTEMS, INCORPORATED, WHICH, AT ALL TIMES RELEVANT HEREIN, DID BUSINESS AS FENDER MUSICAL INSTRUMENTS (DOE 45)

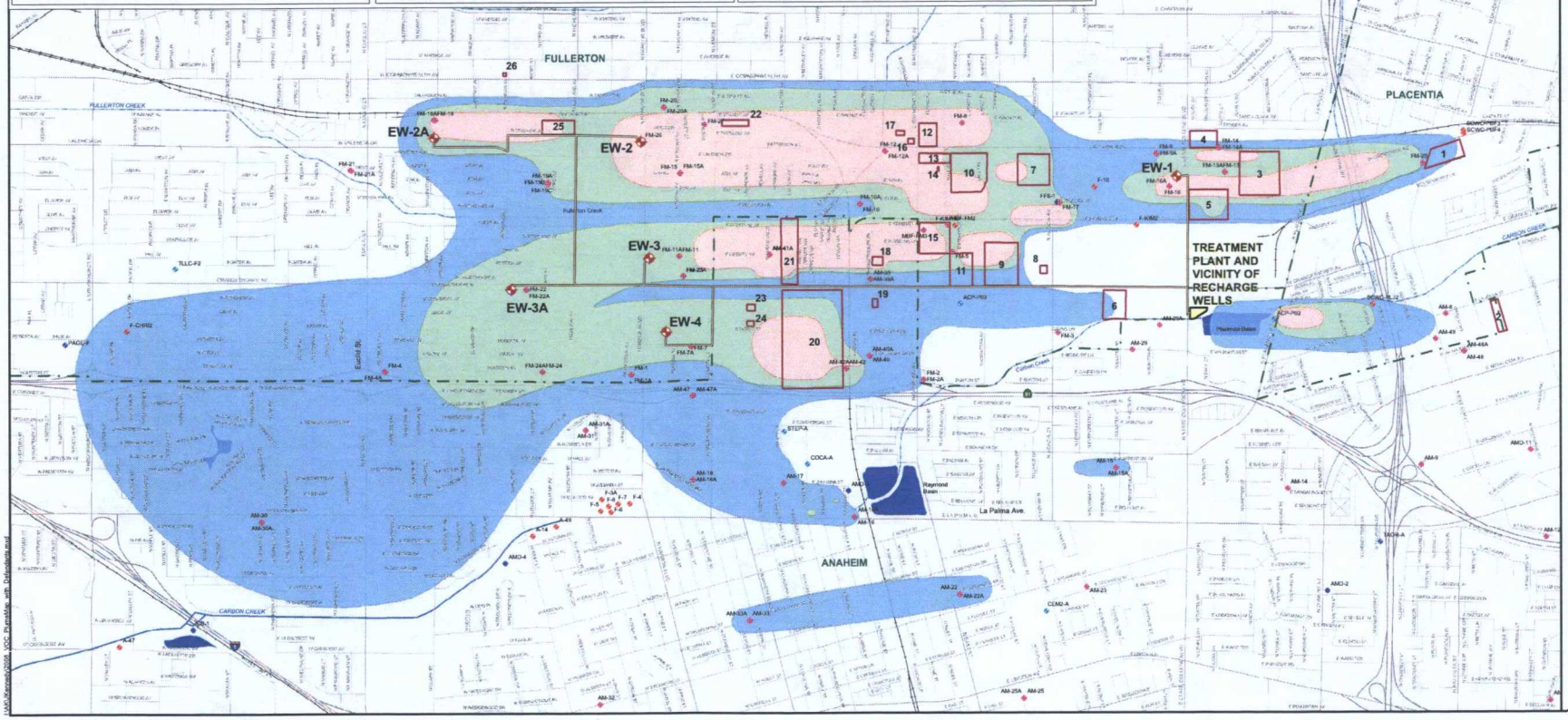
Site No. 12 (350 S. Raymond Ave., Fullerton)
•F.E. OLDS AND SON, INC. as DOE 112
•NORLIN INDUSTRIES, INC., dba F.E. OLDS AND SON, as DOE 113;
•CHICAGO MUSICAL INSTRUMENT CO., formerly dba F.A. REYNOLDS AND F.E. OLDS, as DOE 111

Site No. 15 (800 S. Raymond Ave., Fullerton)
•MOORE BUSINESS FORMS, INC.
•MOORE WALLACE NORTH AMERICA, INC., individually and formerly known as MOORE BUSINESS FORMS, INC., as DOE 42

Site No. 11 (1401 E. Orangethorpe Ave., Fullerton)
Site No. 18 (1730 N. Orangethorpe Park, Anaheim)
Site No. 20 (500 E. Orangethorpe Ave., Anaheim)
Site No. 21 (301 E. Orangethorpe Ave., Anaheim)
•NORTHROP CORPORATION
•NORTHROP GRUMMAN CORPORATION

Site No. 22 (310 E. Walnut Ave., Fullerton)
•RAYTHEON COMPANY as DOE 114 (SETTLEMENT PENDING)
•RAYTHEON COMPANY, individually and as successor in interest to HUGHES AIRCRAFT COMPANY, and formerly known as HUGHES AIRCRAFT COMPANY, as DOE 81 (SETTLEMENT PENDING)

Site No. 25 (311 S. Highland Ave., Fullerton)
•RAYTHEON COMPANY as DOE 114 (SETTLEMENT PENDING)
•RAYTHEON COMPANY, individually and as successor in interest to HUGHES AIRCRAFT COMPANY, and formerly known as HUGHES AIRCRAFT COMPANY, as DOE 81 (SETTLEMENT PENDING)
•FULLERTON MANUFACTURING COMPANY



Composite VOC Plume Map (October 2008, Revision 1) and Containment System Layout

North Basin Groundwater Protection Project

Containment System Layout Updated January 2009

- Active Large-System Production Well
- Active Small-System Production Well
- Other Active Production Well
- OCWD Monitoring Well
- OCWD Multiport Monitoring Well
- PRP Site
- VOCs > 10X MCL
- VOCs > 5X MCL to 10X MCL
- VOCs > MCL to 5X MCL
- City Boundary
- Extraction well
- Planned Pipeline
- Proposed treatment plant and vicinity of recharge wells

Composite VOC map based on PCE, TCE, and 1,1-DCE concentrations in the shallow aquifer (generally < 250 ft bgs).

VOC concentrations based on average in OCWD and PRP site monitoring wells, October 2006 - October 2008. Where data are not available for this time period, data used to prepare OCWD's August 2005 plume map were used, except where recent data suggested older data were not indicative of current conditions.

PCE = Tetrachloroethene
TCE = Trichloroethene
1,1-DCE = 1,1-Dichloroethene

MCL = Maximum Contaminant Level for Drinking Water

California MCLs:

PCE = 5 ug/l
TCE = 5 ug/l
1,1-DCE = 6 ug/l

N
W E
S

1,000 500 0 1,000 Feet

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EXHIBIT 3

DEVELOPMENT OF CLEANUP GOALS
FOR
EDO/PROUT SITES
PER
GEOSCIENCES, INC.'S
FINAL VOC REMEDIATION REPORT PROUT SITE – FULLERTON, CALIFORNIA.
PREPARED FOR GULTON INDUSTRIES, FEBRUARY 1996

BENCHMARK

Soil clean-up target value

The completion of remediation activities is normally signified by achieving a set of target values for the medium being cleaned up. Clean-up levels or target concentrations of a contaminant are a site specific parameter. Guidelines are available for establishing these target values. Proposed target concentrations of VOC compounds detected in site soils are presented here.

In January 1995, the California Regional Water Quality Control Board, Los Angeles County, issued the "Interim Guidance for Remediation of VOC Impacted Sites." This interim guidance document details a methodology for calculating clean-up levels for VOC contaminants in the vadose zone and specific performance standards for vapor extraction systems.

According to this document, target VOC clean-up levels are calculated based on a site specific attenuation factor (AF). AF is a function of both the distance of the impacted soil above the groundwater and the lithology encountered between the impacted soils and the groundwater.

For sites where site specific data concerning soil bulk density, water content, and organic carbon content are not available, the following equations for calculating AF are recommended:

$AF = AF_{max}$ — AF_{max} for single contaminants can be obtained from Table E1

$AF = AF_{average}$ — $AF_{average}$ for multiple contaminants can be obtained from Table E1

AF is modified for depth above groundwater according to the following equations:

$AF_D = AF$ $\quad D > 150$

$AF_D = [0.9\,(D-40)/110 + 0.1]\,AF$ $\quad 40 < D \leq 150$

$AF_D = [D\,(0.1AF - 1)/40] + 1$ $\quad D \leq 40$

where:

D is the distance from the point of interest to the groundwater and AF_D is the attenuation factor to account for distance above groundwater.

The total modification in the attenuation factor due to distance to groundwater and lithology is expressed as AF_T:

$$AF_T = (AF_D/D)\,(TGR/20 + TSA/10 + TSI/5 + TCL) \quad D>0$$

where:

TGR	=	thickness of gravel layer
TSA	=	thickness of sand layer
TSI	=	thickness of silt layer
TCL	=	thickness of clay layer

The allowable concentration of a compound in site soils is then calculated as AF_T x MCL, where MCL is the maximum contaminant level for primary drinking standards for a specific compound.

Based on the soil exploration data presented in the site assessment reports for the EDO and Prout Sites, a conservative and simplified lithology for the upper 120 feet may be expressed as 50 feet of silty clay soils, followed by 35 feet of silty sand and another 35 feet of silty clay soils. Groundwater has been encountered at depths ranging from 120 to 160 feet below grade. For the calculation of target soil clean-up levels, the more conservative depth of 120 feet is used.

Analytical data for numerous soil samples collected and analyzed during the site assessment activities indicate that PCE (perchloroethylene = tetrachloroethylene) is the sole VOC of concern for site soil. Based on data from the interim guidance document, AF_{max} for PCE is 729 (see Table E1). Attenuation factors at depths of 20, 40, 60, 80, 100, and 120 feet below grade (100, 80, 60, 40, 20, and 0 feet above groundwater) are calculated according to equations presented earlier. Attenuation factors and the corresponding soil clean-up target values "C" are presented in Table E2.

To account for the presence of soil modifiers (i.e., silt in silty clay, sand in sandy silt, etc.) the soil clean-up target values needed to be modified. The percentage of modifier soils normally ranges from 5 to 30; the modified target values reflect the inclusion of "less permeable" soils with each stratum. To account for the presence of modifier soils, the target VOC clean-up concentrations have been reduced by 30% from the originally calculated values. The modified target values are also listed in Table E2.

The soil clean-up target levels (i.e., modified C) represent the maximum concentration of a contaminant which may be present in the substrata without generating adverse groundwater quality impacts beyond the MCLs for primary drinking water standards. The MCL and, subsequently, the soil clean-up target values, are intended for the protection of aquifers that may be utilized as a source of drinking water. The water body encountered at the site is not a direct source of drinking water. The guidance document does not specify the rate of upward adjustment in C value for non-drinking water aquifers, but such concentrations are expected to be higher.

The contaminants which may be adsorbed on soil particles, fixed to soil minerals, or otherwise not be available for migration in the substrata or entry into the hydrodynamic regime will not become a source of groundwater impact. The soil clean-up target values of PCE calculated above represent the soluble fraction of PCE in soils. The soluble concentration levels can be obtained by performing a toxicity characteristics leachability procedure (TCLP) test or the California Waste Extraction Test (WET). The soil clean-up target value will be depth-dependent and in accordance with the modified C values in Table E2.

Table E1
MCLs and Attenuation Factors for Common VOCs

Compound	MCL (ug/l)	AF
Acetone		3.2
Methyl Ethyl Ketone (MEK)		6.5
Chloroethane		5.7
AVERAGE	5	
Benzene	1	73
Chloroform	100	36
Cis-1,2-dichloroethylene (1,2-DCE)	6	67
Dichlorodifluoromethane (Freon 12)	1	80
1,1-Dichloroethane (1,1-DCA)	5	35
1,2-Dichloroethane (1,2-DCA)	0.5	17
Dichloromethane (Methylene chloride)	5	11
1,1,1,2-Tetrachloroethane	1	60
Trans-1,2-dichloroethylene (1,2-DCE)	10	67
1,1,2-Trichloroethane (1,1,2-TCA)	5	63
AVERAGE	50	
Carbon Tetrachloride	0.5	125
Chlorobenzene	30	177
1,1-Dichloroethylene (1,1-DCE)	6	95
Ethylbenzene	680	244
1,1,2,2-Tetrachloroethane		243
Tetrachloroethylene (PCE)	5	729
Toluene	100	288
1,1,1-Trichloroethane (1,1,1-TCA)	200	166
Trichloroethylene (TCE)	5	145
Trichlorofluoromethane (Freon 11)	150	191
1,1,2-Trichloro-trifluoroethane (Freon 113)	1200	185
Vinyl chloride	0.5	169
o,m,p - Xylene	1750	265
AVERAGE	200	
1,2-Dichlorobenzene	600	1210
1,3-Dichlorobenzene	600	1319
1,4-Dichlorobenzene	5	1319
AVERAGE	1200	
OVERALL AVERAGE	255	

Reference: Interim Guidance for Remediation of VOC Impacted Sites (Page 7), California Regional Water Quality Control Board, Los Angeles Region, January 1995.

Table E2 Attenuation Factors and Soil Clean-up Target Values						
Depth (ft)	Distance to groundwater (ft)	AF_D	AF_T	MCL (ppb)	C (ppb)	Modified C (ppb)
5	115	520	378	5	1890	1323
10	110	490	350	5	1750	1225
15	105	461	323	5	1615	1130
20	100	430	295	5	1475	1032
25	95	401	268	5	1340	938
30	90	371	241	5	1205	844
35	85	341	215	5	1075	752
40	80	311	188	5	940	658
50	70	252	139	5	695	486
60	60	192	120	5	600	420
70	50	132	96	5	480	336
80	40	73	65	5	325	228
90	30	55	55	5	275	192
100	20	37	37	5	185	130
110	10	19	19	5	95	66
120	0	1	1	5	5	5

AF_D = depth modified attenuation factor

AF_T = total attenuation factor

MCL = maximum contaminant levels for primary drinking water standards

C = allowable soil cleanup concentration

EXHIBIT 4

NO FURTHER ACTION LETTERS
FROM
ORANGE COUNTY HEALTH CARE AGENCY
AND
CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD – SANTA ANA REGION

BENCHMARK

COUNTY OF ORANGE

TOM URAN
DIRECTOR
L. REX EHLING, M.D
HEALTH OFFICER
ENVIRONMENTAL HEALTH DIVISION
ROBERT E. MERRYMAN, REHS MPH
DEPUTY DIRECTOR

HEALTH CARE AGENCY
PUBLIC HEALTH SERVICES
ENVIRONMENTAL HEALTH DIVISION
2009 E. EDINGER AVENUE
SANTA ANA, CALIFORNIA 92705
(714) 667-3700

August 10, 1993

John Foged
Dayco Products, Inc.
McCook Plant
400 S. Street
P.O. Box 1448
McCook, NE 69001

Subject: Case Closure and Referral to Regional Water Quality Control Board

Re: Gulton Property - Prout Site
2424 E. Fender Rd.
Fullerton, CA 92631
O.C.H.C.A. Case #88IC54

Dear Mr. Foged:

This letter confirms the completion of remedial action at the above referenced site. With the provision that the information provided to this Agency was accurate and representative of existing conditions, it is the position of this office that no further action is required at this time.

This confirmation of completion is limited in scope. It is limited to site conditions made known to this Agency under the above subject case number. It is based on an evaluation of the public health threat presented by the inhalation, ingestion, or dermal absorption of the contaminants in the affected soil. In addition, this evaluation considered the present and proposed land use of the property. Changes in the present or proposed land use may require further site characterization and/or site mitigation activity.

The Santa Ana Regional Water Quality Control Board was contacted by this Agency regarding this site. Regional Board staff expressed concern regarding the presence of mercury and halogenated organic compounds and the potential for residual soil contamination present at this site to cause groundwater contamination. Groundwater contamination concerns must be addressed by contacting the Regional Water Quality Control Board.

Please be advised that this letter does not relieve you of any liability under the California Health and Safety Code or Water Code for past, present or future operations at the site. Nor does it relieve you of the responsibility to clean up existing, additional or previously unidentified conditions at the site which cause or threaten to cause pollution or nuisance or otherwise pose

a threat to water quality or public health. It is the property owner's responsibility to notify this Agency of any changes in report content, future contamination findings or site usage.

If you have any questions regarding this matter, please contact Luis Lodrigueza at (714) 667-3717.

Very truly yours,

Jack Miller, REHS
Program Manager
Hazardous Materials Mitigation Section
Environmental Health Division

JM:LL:ml

cc: Dennis Merklin, Santa Ana, Regional Water Quality Control Board
Mohammed Mohammadi, Geosciences, Inc.

STATE OF CALIFORNIA—CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY

PETE WILSON, *Governor*

CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD
SANTA ANA REGION
2010 IOWA AVENUE, SUITE 100
RIVERSIDE, CA 92507-2409
PHONE: (909) 782-4130
FAX: (909) 781-6288

November 20, 1995

Mr. John Foged
MarkIV Industries, Inc.
One Towne Centre
501 John James Audubon Parkway
P.O. Box 810
Amherst, New York 14226-0810

CONFIRMATION SAMPLING REPORT, EDO SITE, 300 SOUTH STATE COLLEGE, FULLERTON

Dear Mr. Foged:

This is regarding the above-referenced report that presents the results of the soil confirmation sampling that was conducted inside the EDO building. You are requesting closure of the soil remedial action inside the building.

In summary, Gulton initiated soil and groundwater investigations at the site in 1991. The investigations included the installation and analytical testing of soil samples from 40 soil borings. Many surface soil samples were collected and analyzed in and around the EDO building. The investigation delineated the extent of soil contamination from chlorinated volatile organic compounds (mostly tetrachloroethylene (PCE)) at the site. Up to 540,000 µg/kg of PCE was detected in the soil samples. Also, five groundwater monitoring wells were installed. Groundwater samples were collected and analyzed from the wells on a quarterly basis.

Between January 1994 and May 1995, a Soil Vapor Extraction (SVE) system was installed and operated to remediate soil contamination from VOCs. The SVE system included 15 vapor extraction wells. Twelve of these wells were installed inside the EDO building and three wells were installed outside in the former drum storage area. Approximately 703 pounds of PCE was removed from the soil. Confirmatory soil sampling was conducted within the EDO building between September 19 and 27, 1995. A total of five confirmatory borings were drilled inside the EDO building. Soil samples were collected at five foot intervals from each boring and analyzed. VOCs were not detected in the soil samples collected from the borings below 30 feet. PCE ranged from non-detect to about 97 µg/kg at depths from one to thirty feet .

We have reviewed the above-referenced report and found that the SVE system has significantly reduced the levels of VOCs in soil inside the EDO building. The analytical results of the confirmation soil samples showed that the soil has been remediated. The low levels

of VOCs found in the confirmatory soil samples are below the approved soil cleanup goals for the site. Based on the information submitted to us, it appears that the current VOC levels in soil at the site do not represent a significant threat to water quality. Therefore, on the condition that the information provided to this agency was accurate and representative of existing conditions, no further soil investigation or remedial action is required inside the building. We have no objections to plugging and abandoning the soil vapor extraction wells installed inside the EDO building in accordance with applicable regulations. Soil cleanup is continuing immediately outside and east of the EDO building. Results of additional soil sampling in this area will be incorporated into the confirmatory sampling for the Prout site. Please be aware that all current groundwater monitoring wells at the site are to be maintained. Also, monitoring of the groundwater wells at the site must continue to verify the long term effectiveness of the cleanup. Groundwater monitoring should continue on a semiannual basis for at least one year, at which time monitoring can be decreased to a less frequent basis, or suspended.

This letter does not relieve you of the responsibility to comply with the laws and guidelines of other regulatory agencies that may be involved with this project nor does it relieve you of the responsibility to clean up any previously unidentified conditions which cause or threaten to cause a pollution or nuisance or otherwise pose a threat to water quality or public health. Also, this letter does not relieve you from any future liabilities that could be assessed by federal, state or local agencies for mitigation of any adverse impacts to waters of the state that may have resulted from this site. If you have any questions on this matter, please contact Robert L. Holub at (909)782-3298 or Augustine Anijielo at (909) 782-3292.

Sincerely,

Gerard J. Thibeault
Executive Officer

cc: Dr. Mohammad Mohammadi - GeoSciences, Inc.
Luis Lodrigueza - Orange County Health Care Agency
Roy Herndon - Orange County Water District

aea/edove.cls

STATE OF CALIFORNIA—CALIFORNIA ENVIRONMENTAL PROTECTION AGENCY

PETE WILSON, *Governor*

CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD
SANTA ANA REGION
3737 MAIN STREET, SUITE 500
RIVERSIDE, CA 92501-3339
PHONE: (909) 782-4130
FAX: (909) 781-6288

September 12, 1996

Mr. John Foged, Regional Director
Environment, Health & Safety
Mark IV Industries
P.O. Box 1448
400 South Street
McCook, NE 69001

CONFIRMATORY SOIL SAMPLING REPORT, PROUT SITE, 2424 FENDER AVENUE, FULLERTON, ORANGE COUNTY

Dear Mr. Foged:

This is regarding the above-referenced report dated August 8, 1996. The report was prepared by GeoSciences, Inc. The report summarizes the results of the additional confirmatory soil sampling that was conducted at the site and a request for closure of the soil remedial action.

Gulton Industries owned the vacant lot located at 2424 East Fender Avenue (Prout site). Gulton also owned an adjacent building located west of the Prout site at 300 South State College (EDO Building) where transducers were manufactured between 1960 and 1982. Starting from 1989, environmental site assessments were conducted concurrently at the EDO Building and at the Prout site. The investigations included analytical testing of soil samples from forty soil borings, installation of five groundwater monitoring wells, and analytical testing of surface soil samples. PCE was the principal constituent found in soil and groundwater at the site. Extensive soil remedial actions were conducted at the Prout site and at the EDO Building. On November 20, 1996, the Regional Board issued a letter requiring no further soil investigation or remedial action at the EDO Building.

We have reviewed the above-referenced report which presents the results of additional soil confirmatory sampling conducted at the Prout Site. The July 23, 1996 letter and the August 8, 1996 report from GeoSciences, Inc. indicate that VOC impacts in the soil in the hot spot areas have been mitigated. The confirmatory soil sampling results indicate that VOC concentrations in the vadose zone are significantly below the previously agreed upon soil cleanup goal for the site. As a recap, the soil remediation action at the Prout site included operation of three soil vapor extraction (SVE) systems, using twenty vapor extraction wells. Three other extraction wells installed outside the EDO Building were later incorporated into the remediation system for the Prout site. Approximately 1042 pounds of PCE were removed. Soil vapor extraction was first initiated at the site during a pilot test in October 1992. The soil vapor extraction wells were evacuated on a rotating/intermittent basis from October 1992 to April 1996.

The SVE system appears to have significantly reduced the levels of VOCs in soil at the Prout site. Based on the information submitted to us, it appears that the current VOC levels in soil at the site do not represent a significant threat to water quality. Therefore, on the condition that the information provided to this agency was accurate and representative of existing conditions, no further soil investigation or remedial action is required. We have no objections to abandonment of the soil vapor extraction wells in accordance with applicable regulations. Please be aware that all current groundwater monitoring wells at the site are to be maintained. Also, monitoring of the groundwater wells at the site must continue to verify the long term effectiveness of the cleanup.

This letter does not relieve you of the responsibility to comply with the laws and guidelines of other regulatory agencies that may be involved with this project nor does it relieve you of the responsibility to clean up any previously unidentified conditions which cause or threaten to cause a pollution or nuisance or otherwise pose a threat to water quality or public health. Also, this letter does not relieve you from any future liabilities that could be assessed by federal, state or local agencies for mitigation of any adverse impacts to waters of the state that may have resulted from this site. If you have any questions on this matter, please contact Robert L. Holub at (909) 782-3298 or Augustine Anijielo at (909) 782-3292.

Sincerely,

Kt V. Bttl

for Gerard J. Thibeault
Executive Officer

cc: Dr. Mohammad Mohammadi - GeoSciences, Inc.
Luis Lodrigueza - Orange County Health Care Agency
Roy Herndon - Orange County Water District
Tom Loftin - Buds Delivery

AEA\D:\WPWIN\DATA\DUMP\CERTFIC\PROUTVES.CET

California Regional Water Quality Control Board

Santa Ana Region

Internet Address: http://www.swrcb.ca.gov/rwqcb8
3737 Main Street, Suite 500, Riverside, California 92501-3348
Phone (909) 782-4130 - FAX (909) 781-6288

COPY

Jerome H. Hickox
Secretary for Environmental Protection

Gray Davis
Governor

The energy challenge facing California is real. Every Californian needs to take immediate action to reduce energy consumption. For a list of simple ways you can reduce demand and cut your energy costs, see our website at www.swrcb.ca.gov/rwqcb8.

Post-It™ brand fax transmittal memo 7671	# of pages ▸ 2
To Rachel Mills	From M. Chichizola
Co. H Green & Assoc	Co.
Dept.	Phone # 782-3252
Fax # 925-1452	Fax # 781-6288

November 8, 2002

Mr. T. Rhodarmer
Mark IV Industries Inc.
2150 S. Main Street
Waynesville, North Carolina 28786

NO FURTHER ACTION AT FORMER GULTON FACILITY, PROUT SITE, 2424 EAST FENDER AVENUE, AND EDO SITE, 300 SOUTH COLLEGE, FULLERTON

Dear Mr. Rhodarmer:

Board staff has reviewed the "no further action" request by Hemphill, Green and Associates, LLC, in a letter dated June 26, 2002 and the attached report entitled "Semi-annual Groundwater Monitoring Report, April 2002", which were submitted on your behalf for the above referenced facility.

Environmental assessment of the property was initiated in 1990 and was completed in 1993. Forty-nine soil borings and 5 monitoring wells were installed during this assessment. The assessment found that soils in the southeast corner of the property and groundwater west of the property were impacted by halogenated volatile organic compounds (VOCs), primarily perchloroethylene (PCE). Approximately 1100 tons of VOC and lead-contaminated soil were excavated and disposed off-site. A soil-vapor extraction system was installed, and soil remediation activities were completed in July 1996. In September 1996, Board staff issued a "no-further action" letter for the soil at this site.

In March 1996, Board staff issued a letter allowing Gulton to abandon monitoring wells MW-1, MW-2, and MW-3, which consistently did not show the presence of PCE. However, Board staff requested continued monitoring of MW-4A and MW-5, which did contain PCE. In June 1998, Board staff approved plans to install three hydrocone soil borings north and south of MW-4A and to collect groundwater samples from the hydrocone soil borings and MW-4A and MW-5. Subsequently, in May 2001, Board staff requested resumption of semi-annual groundwater monitoring. Semi-annual monitoring events were conducted in September 2001 and April 2002. Data from adjacent monitoring wells owned by the Orange County Water District (OCWD) was also included in the April 2002 report. The results of the most recent monitoring report indicate that PCE concentrations in MW-4A and MW-5 have further decreased from historical higher concentrations to 12 ug/L and 8.8 ug/L, respectively.

Mark IV Industries
Orange Cty. #04CC00715
001256

Based on the low concentrations of PCE that are present in the groundwater and the previous completion of soil remediation activities at the site, the PCE in the shallow groundwater does not appear to be a significant threat to the beneficial uses of the Santa Ana Forebay Groundwater Subbasin. Therefore, on the condition that the information provided to us was accurate and representative of existing conditions at the site, no further action regarding groundwater at the site is necessary.

As part of this closure you may decommission wells MW-4A and MW-5 or you may offer ownership of any or both of these wells to the OCWD to assist them in on going monitoring of groundwater quality in the area. Please be aware that the wells must be decommissioned according to the approved State and County requirements and standards for water wells.

If you have any questions, please contact Maneck G. Chichgar at (909) 782-3252, or you may call Ann Sturdivant, Chief of our SLIC/DoD/AGT Section, at (909) 782-4904.

Sincerely,

for Gerard J. Thibeault
Executive Officer

cc: Mr. Sam Orr, Mark IV Industries
Mr. Luis Lodrigueza, OCHCA
Mr. Adam Hutchinson, OCWD

C:DATA\Maneck\Gulton\NFA

EXHIBIT 5

GEOLOGIC CROSS SECTION
FROM
REPORT OF PRELIMINARY SUBSURFACE ENVIRONMENTAL INVESTIGATION, ALCOA FASTENING SYSTEMS – PLANT 1. NOVEMBER 1, 2004. MISSION GEOSCIENCE, INC.

BENCHMARK

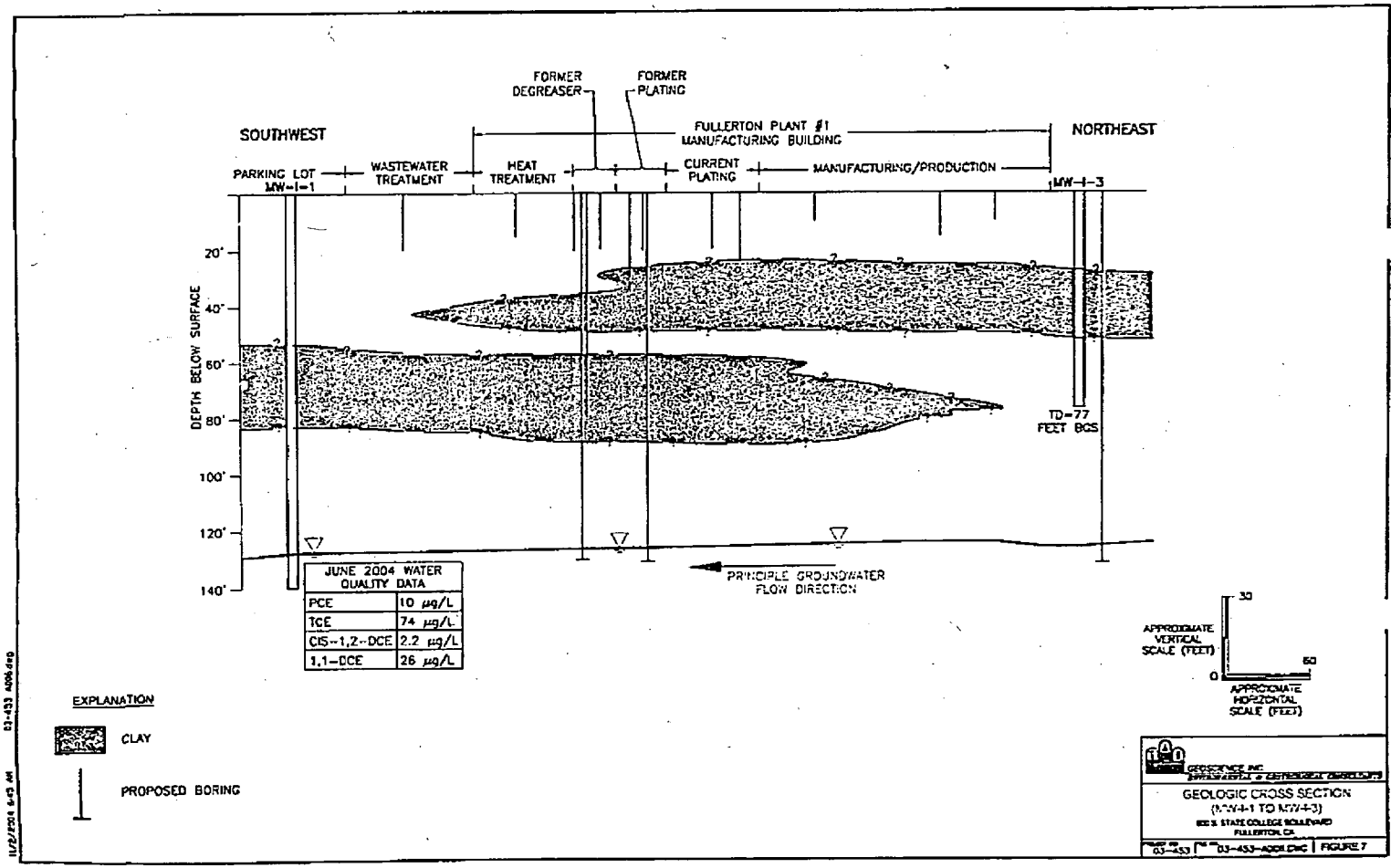

FORMER DEGREASER
FORMER PLATING
SOUTHWEST
FULLERTON PLANT #1 MANUFACTURING BUILDING
NORTHEAST
PARKING LOT
MW-I-1
WASTEWATER TREATMENT
HEAT TREATMENT
CURRENT PLATING
MANUFACTURING/PRODUCTION
MW-I-3
DEPTH BELOW SURFACE
20'
40'
60'
80'
100'
120'
140'
TD=77 FEET BGS
PRINCIPLE GROUNDWATER FLOW DIRECTION
JUNE 2004 WATER QUALITY DATA
PCE 10 µg/L
TCE 74 µg/L
CIS-1,2-DCE 2.2 µg/L
1,1-DCE 26 µg/L
EXPLANATION
CLAY
PROPOSED BORING
APPROXIMATE VERTICAL SCALE (FEET)
30
0
60
APPROXIMATE HORIZONTAL SCALE (FEET)
GEOSCIENCE INC.
GEOLOGIC CROSS SECTION
(MW-I-1 TO MW-I-3)
FULLERTON, CA
03-453
03-453-A006.DWG
FIGURE 7

EXHIBIT 6

SUMMARY OF HISTORIC GROUNDWATER DATA, MW-4A AND MW-5

PER

GROUNDWATER MONITORING REPORT

PREPARED FOR FORMER EDO SITE
300 S. STATE COLLEGE BLVD.
FULLERTON, CA

BY

HEMPHILL, GREEN & ASSOCIATES, JUNE 2002.

BENCHMARK

Summary of Analytical Test Results for Tetrachloroethene (PCE)					
Date	MW-1	MW-2	MW-3	MW-4A	MW-5
2/90	BDL	BDL	BDL	--	--
3/90	BDL	BDL	BDL	--	--
6/90	1	BDL	BDL	84	--
8/90	--	--	--	69	--
6/91	6	BDL	8	560	330
7/91	--	--	--	770	140
11/91	--	--	--	470 (206)*	17 (13)*
2/92	--	--	--	320	20
6/92	--	--	--	240	64
10/92	15	BDL	BDL	260	7.76
11/92	10	--	--	--	--
4/94	BDL	BDL	BDL	67	7
7/94	--	--	--	23	9
10/94	--	--	--	138	11
2/95	BDL	BDL	BDL	89	BDL
6/95	--	--	--	27	13
9/95	--	--	--	1680	30
10/95	--	--	--	357	10
12/95	BDL	BDL	BDL	508	13
3/96	--	--	--	36	2
6/96	--	--	--	20	570
1/97	--	--	--	13	10
12/97	--	--	--	700	6
8/98	--	--	--	1390	271
9/01	--	--	--	20	29
4/02	--	--	--	12	8.8
-- not tested					
* Results are from SARWQCB's split samples					
units are ug/L					
Note: SARWQCB permitted closure of Wells MW-1, MW-2, MW-3.					

EXHIBIT 7

EXCERPT FROM
DECLARATION OF DAVID MARK
OCWD PRINCIPAL HYDROGEOLOGIST

4. Studies to measure groundwater flow rates have indicated varying horizontal velocities within the District, ranging from a low of approximately 0.7 feet per day to a high of 25 feet per day. Contaminants that enter the groundwater are transported with the groundwater movement, both horizontally and vertically. This means that contamination that enters groundwater at a site can be transported off-site through groundwater movement prior to remediation efforts and not be detected, much less remediated, by on-site remediation. By way of example, if contamination enters groundwater at a site in the year 2000 and monitoring wells are not installed at the site until 2007, and the groundwater flow rate at the site is one foot per day, the contamination could have traveled 1,460 feet away from the site by the time on-site monitoring wells are installed, and those monitoring wells may not detect that contamination. This example does not account for downward vertical movement of groundwater that would convey contaminants into deeper aquifers that are often not investigated with sufficiently deep monitoring wells nor remediated due to lack of detection.

5. At the Mark IV site, PCE was detected at high levels in soils for several years in the late 1980's, and was detected in groundwater at the site during the first groundwater sampling event in 1990. Given activities at the site from the 1960's into the 1980's, it is highly likely that PCE and other solvents had been in soils and groundwater for an extended period of time prior to any testing to detect their presence. Soils were excavated and removed in 1993, some three years after PCE was detected in groundwater, and soil vapor extraction units were installed in 1996, some six years after PCE was detected in groundwater. PCE and other solvents were used at this site for some twenty years prior to sampling. Former employees testified that solvents were disposed of at the site in ways that would be expected to result in groundwater contamination. An underground storage tank used to store solvents was found to be leaking

EXHIBIT 8

PCE CONCENTRATION VS. TIME PLOT
OCWD WELL FM-8

BENCHMARK
ENVIRONMENTAL ENGINEERING & SCIENCE, PLLC

EXHIBIT 8

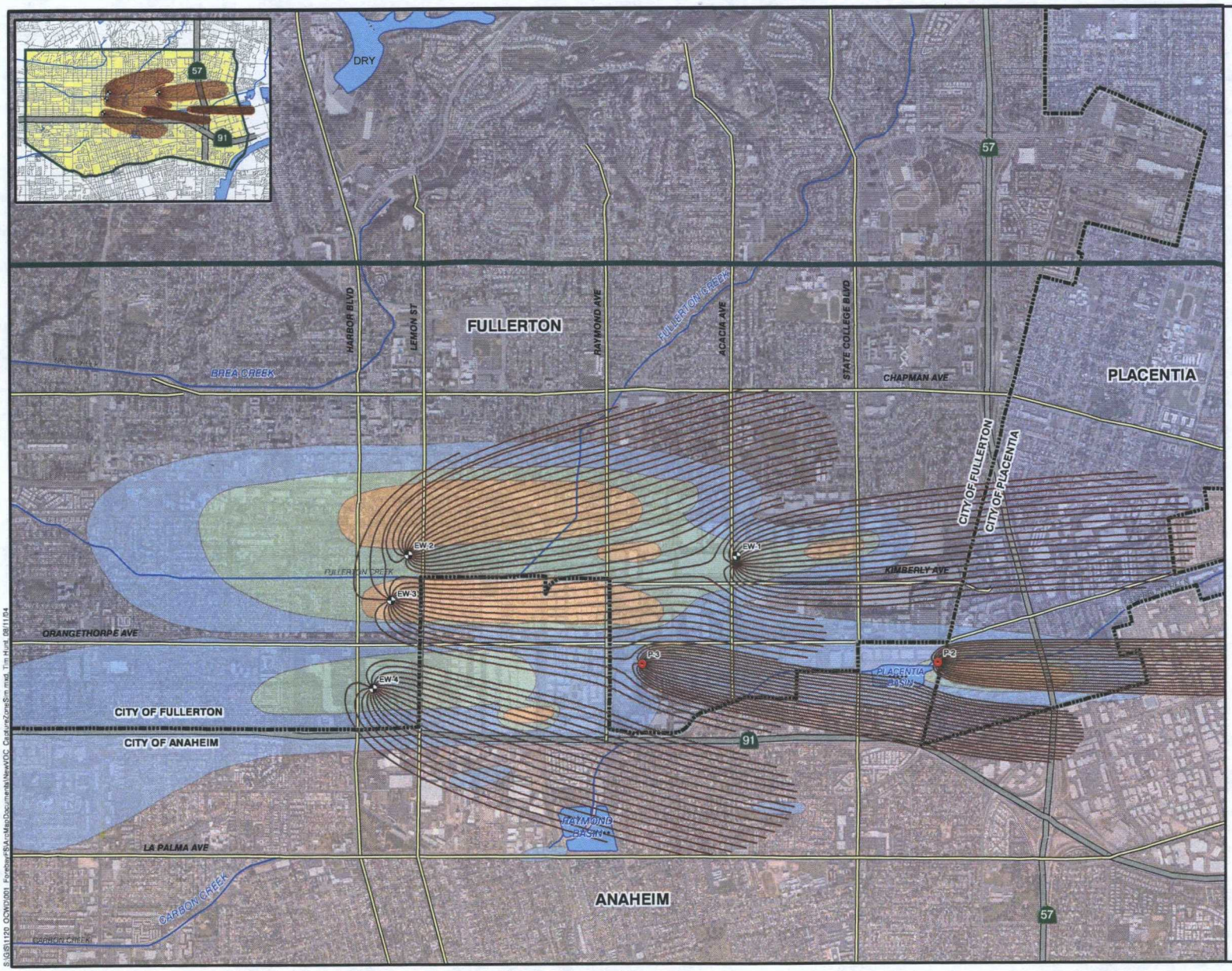
Well FM-8
PCE Concentration vs. Time

Mark IV Industries, Inc.

EXHIBIT 9

EXTRACTION WELL CAPTURE SIMULATIONS
PER
SUPPLEMENTAL FEASIBILITY STUDY
PREPARED FOR
OCWD BY AVOCET ENVIRONMENTAL, 2005

BENCHMARK



N

EXPLANATION

- EXTRACTION WELL LOCATION
- A.C. PRODUCTS EXTRACTION WELL LOCATION
- GROUNDWATER FLOW PATH
- PROJECT AREA
- SURFACE WATER
- STREAM

TOTAL VOCS CONCENTRATION

- > MCL
- > 5x MCL
- > 10x MCL

ROAD CLASSIFICATION

- FREEWAY
- MAJOR STREET
- LOCAL ROAD

0 1,000 2,000 4,000 Feet

APPROXIMATE SCALE

FIGURE 6

EXTRACTION WELL CAPTURE ZONE SIMULATION K = 200 FT/D

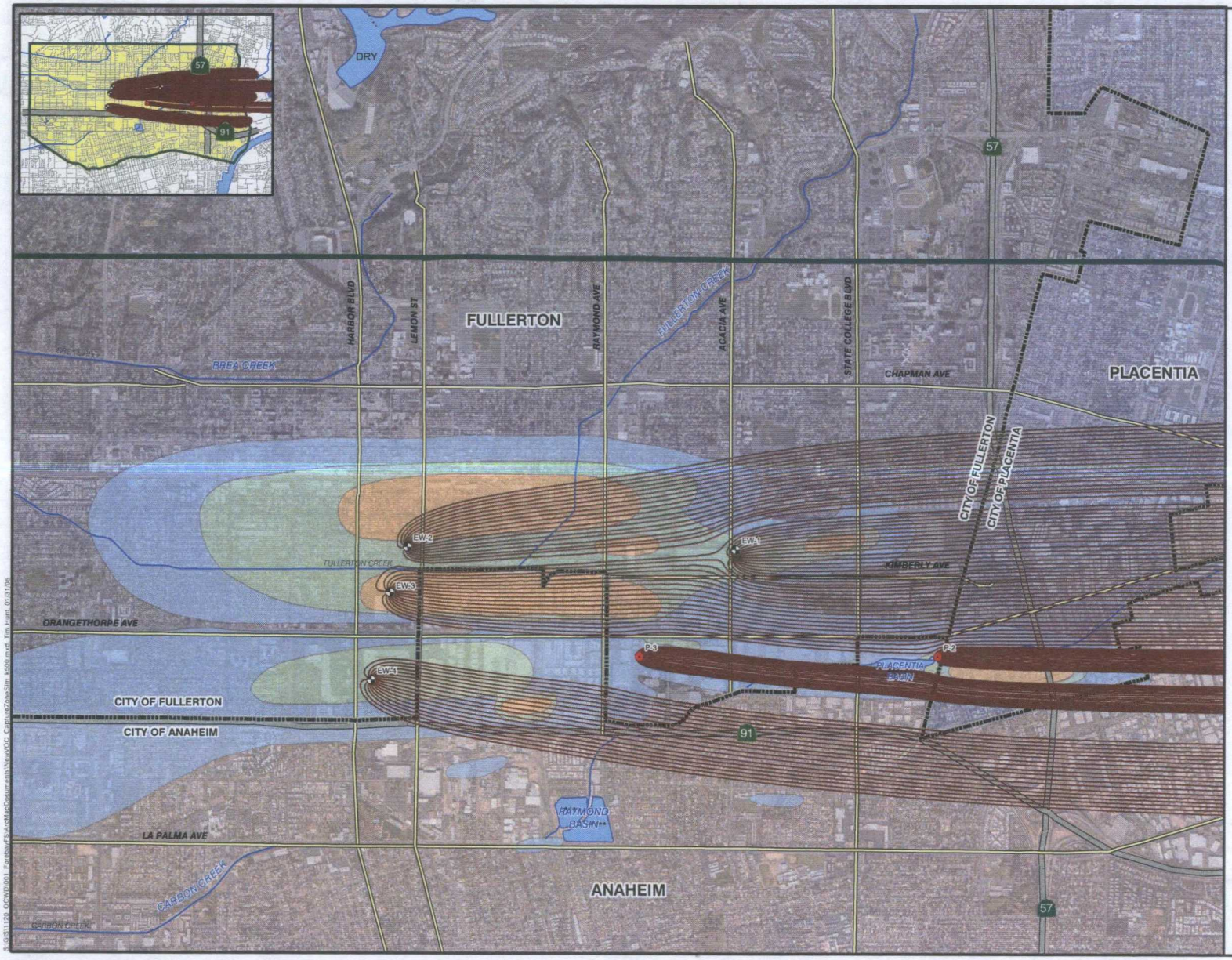
FOREBAY VOC CLEANUP PROJECT
ORANGE COUNTY, CALIFORNIA

PREPARED FOR

ORANGE COUNTY WATER DISTRICT
FOUNTAIN VALLEY, CALIFORNIA

AVOCET ENVIRONMENTAL, INC.

S:\GIS\11120 OCWD\001 Forebay\FRA\ArcMap\Documents\NewVOC CaptureZoneSim.mxd, Tim Hunt, 08/11/04



EXPLANATION

- EXTRACTION WELL LOCATION
- A.C. PRODUCTS EXTRACTION WELL LOCATION
- GROUNDWATER FLOW PATH
- PROJECT AREA
- SURFACE WATER
- STREAM

TOTAL VOCS CONCENTRATION

- > MCL
- > 5x MCL
- > 10x MCL

ROAD CLASSIFICATION

- FREEWAY
- MAJOR STREET
- LOCAL ROAD

0 1,000 2,000 4,000 Feet

APPROXIMATE SCALE

FIGURE 6a

EXTRACTION WELL CAPTURE ZONE SIMULATION K = 500 FT/D

FOREBAY VOC CLEANUP PROJECT
ORANGE COUNTY, CALIFORNIA

PREPARED FOR

ORANGE COUNTY WATER DISTRICT
FOUNTAIN VALLEY, CALIFORNIA

AVOCET ENVIRONMENTAL, INC.

S:\GIS\1120_OCWD\001_Forebay\ArcMapDocuments\NewVOC_CaptureZoneSim_k500.mxd, Tim Hunt, 01/31/06

EXHIBIT 10

USEPA HELP MODEL SIMULATION

BENCHMARK

```
******************************************************************************
******************************************************************************
**                                                                          **
**                                                                          **
**              HYDROLOGIC EVALUATION OF LANDFILL PERFORMANCE               **
**                HELP MODEL VERSION 3.07  (1 NOVEMBER 1997)                **
**                  DEVELOPED BY ENVIRONMENTAL LABORATORY                   **
**                    USAE WATERWAYS EXPERIMENT STATION                     **
**             FOR USEPA RISK REDUCTION ENGINEERING LABORATORY              **
**                                                                          **
**                                                                          **
******************************************************************************
******************************************************************************


PRECIPITATION DATA FILE:     C:\HELP3\DATA4.D4
TEMPERATURE DATA FILE:       C:\HELP3\DATA7.D7
SOLAR RADIATION DATA FILE:   C:\HELP3\DATA13.D13
EVAPOTRANSPIRATION DATA:     C:\HELP3\DATA11.D11
SOIL AND DESIGN DATA FILE:   C:\HELP3\DATA10.D10
OUTPUT DATA FILE:            C:\HELP3\OUTPUT3.OUT


TIME:  11:21     DATE:   1/31/2011


******************************************************************************

     TITLE:  EDO/Prout Site

******************************************************************************


     NOTE:  INITIAL MOISTURE CONTENT OF THE LAYERS AND SNOW WATER WERE
              COMPUTED AS NEARLY STEADY-STATE VALUES BY THE PROGRAM.


                                  LAYER  1
                                  --------

              TYPE 1 - VERTICAL PERCOLATION LAYER
                  MATERIAL TEXTURE NUMBER   1
        THICKNESS                    =     48.00   INCHES
        POROSITY                     =      0.4170 VOL/VOL
        FIELD CAPACITY               =      0.0450 VOL/VOL
        WILTING POINT                =      0.0180 VOL/VOL
        INITIAL SOIL WATER CONTENT   =      0.0756 VOL/VOL
        EFFECTIVE SAT. HYD. COND.    =  0.999999978000E-02 CM/SEC
      NOTE:  SATURATED HYDRAULIC CONDUCTIVITY IS MULTIPLIED BY  1.80
               FOR ROOT CHANNELS IN TOP HALF OF EVAPORATIVE ZONE.
```

LAYER 2

TYPE 3 - BARRIER SOIL LINER
MATERIAL TEXTURE NUMBER 11

THICKNESS	=	480.00	INCHES
POROSITY	=	0.4640	VOL/VOL
FIELD CAPACITY	=	0.3100	VOL/VOL
WILTING POINT	=	0.1870	VOL/VOL
INITIAL SOIL WATER CONTENT	=	0.4640	VOL/VOL
EFFECTIVE SAT. HYD. COND.	=	0.639999998000E-04	CM/SEC

LAYER 3

TYPE 2 - LATERAL DRAINAGE LAYER
MATERIAL TEXTURE NUMBER 1

THICKNESS	=	504.00	INCHES
POROSITY	=	0.4170	VOL/VOL
FIELD CAPACITY	=	0.0450	VOL/VOL
WILTING POINT	=	0.0180	VOL/VOL
INITIAL SOIL WATER CONTENT	=	0.0568	VOL/VOL
EFFECTIVE SAT. HYD. COND.	=	0.999999978000E-02	CM/SEC
SLOPE	=	1.00	PERCENT
DRAINAGE LENGTH	=	150.0	FEET

LAYER 4

TYPE 3 - BARRIER SOIL LINER
MATERIAL TEXTURE NUMBER 16

THICKNESS	=	240.00	INCHES
POROSITY	=	0.4270	VOL/VOL
FIELD CAPACITY	=	0.4180	VOL/VOL
WILTING POINT	=	0.3670	VOL/VOL
INITIAL SOIL WATER CONTENT	=	0.4270	VOL/VOL
EFFECTIVE SAT. HYD. COND.	=	0.100000001000E-06	CM/SEC

LAYER 5

TYPE 2 - LATERAL DRAINAGE LAYER
MATERIAL TEXTURE NUMBER 1

THICKNESS	=	156.00	INCHES
POROSITY	=	0.4170	VOL/VOL
FIELD CAPACITY	=	0.0450	VOL/VOL
WILTING POINT	=	0.0180	VOL/VOL
INITIAL SOIL WATER CONTENT	=	0.0450	VOL/VOL
EFFECTIVE SAT. HYD. COND.	=	0.999999978000E-02	CM/SEC
SLOPE	=	1.00	PERCENT
DRAINAGE LENGTH	=	150.0	FEET

LAYER 6

TYPE 3 - BARRIER SOIL LINER
MATERIAL TEXTURE NUMBER 16

THICKNESS	=	132.00	INCHES
POROSITY	=	0.4270	VOL/VOL
FIELD CAPACITY	=	0.4180	VOL/VOL
WILTING POINT	=	0.3670	VOL/VOL
INITIAL SOIL WATER CONTENT	=	0.4270	VOL/VOL
EFFECTIVE SAT. HYD. COND.	=	0.100000001000E-06	CM/SEC

GENERAL DESIGN AND EVAPORATIVE ZONE DATA

NOTE: SCS RUNOFF CURVE NUMBER WAS COMPUTED FROM DEFAULT SOIL DATA BASE USING SOIL TEXTURE # 1 WITH BARE GROUND CONDITIONS, A SURFACE SLOPE OF 1.% AND A SLOPE LENGTH OF 150. FEET.

SCS RUNOFF CURVE NUMBER	=	73.50	
FRACTION OF AREA ALLOWING RUNOFF	=	100.0	PERCENT
AREA PROJECTED ON HORIZONTAL PLANE	=	0.500	ACRES
EVAPORATIVE ZONE DEPTH	=	14.0	INCHES
INITIAL WATER IN EVAPORATIVE ZONE	=	1.418	INCHES
UPPER LIMIT OF EVAPORATIVE STORAGE	=	5.838	INCHES
LOWER LIMIT OF EVAPORATIVE STORAGE	=	0.252	INCHES
INITIAL SNOW WATER	=	0.000	INCHES
INITIAL WATER IN LAYER MATERIALS	=	420.858	INCHES
TOTAL INITIAL WATER	=	420.858	INCHES
TOTAL SUBSURFACE INFLOW	=	0.00	INCHES/YEAR

EVAPOTRANSPIRATION AND WEATHER DATA

NOTE: EVAPOTRANSPIRATION DATA WAS OBTAINED FROM LOS ANGELES CALIFORNIA

STATION LATITUDE	=	33.80	DEGREES
MAXIMUM LEAF AREA INDEX	=	1.00	
START OF GROWING SEASON (JULIAN DATE)	=	0	
END OF GROWING SEASON (JULIAN DATE)	=	367	
EVAPORATIVE ZONE DEPTH	=	14.0	INCHES
AVERAGE ANNUAL WIND SPEED	=	7.40	MPH
AVERAGE 1ST QUARTER RELATIVE HUMIDITY	=	67.00	%
AVERAGE 2ND QUARTER RELATIVE HUMIDITY	=	74.00	%
AVERAGE 3RD QUARTER RELATIVE HUMIDITY	=	75.00	%
AVERAGE 4TH QUARTER RELATIVE HUMIDITY	=	67.00	%

NOTE: PRECIPITATION DATA FOR LOS ANGELES CALIFORNIA WAS ENTERED FROM THE DEFAULT DATA FILE.

NOTE: TEMPERATURE DATA WAS SYNTHETICALLY GENERATED USING
COEFFICIENTS FOR LOS ANGELES CALIFORNIA

NORMAL MEAN MONTHLY TEMPERATURE (DEGREES FAHRENHEIT)

JAN/JUL	FEB/AUG	MAR/SEP	APR/OCT	MAY/NOV	JUN/DEC
56.00	57.10	57.40	59.50	62.40	65.60
69.00	70.30	69.50	66.30	61.20	57.00

NOTE: SOLAR RADIATION DATA WAS SYNTHETICALLY GENERATED USING
COEFFICIENTS FOR LOS ANGELES CALIFORNIA
AND STATION LATITUDE = 33.80 DEGREES

****

ANNUAL TOTALS FOR YEAR 1974

	INCHES	CU. FEET	PERCENT
PRECIPITATION	12.76	23159.406	100.00
RUNOFF	0.033	60.506	0.26
EVAPOTRANSPIRATION	5.447	9887.009	42.69
PERC./LEAKAGE THROUGH LAYER 2	7.287946	13227.621	57.12
AVG. HEAD ON TOP OF LAYER 2	0.0055		
DRAINAGE COLLECTED FROM LAYER 3	0.0000	0.007	0.00
PERC./LEAKAGE THROUGH LAYER 4	0.008346	15.148	0.07
AVG. HEAD ON TOP OF LAYER 4	0.0000		
DRAINAGE COLLECTED FROM LAYER 5	0.0000	0.000	0.00
PERC./LEAKAGE THROUGH LAYER 6	0.000609	1.105	0.00
AVG. HEAD ON TOP OF LAYER 6	0.0000		
CHANGE IN WATER STORAGE	7.279	13210.816	57.04
SOIL WATER AT START OF YEAR	420.858	763856.687	
SOIL WATER AT END OF YEAR	428.136	777067.500	
SNOW WATER AT START OF YEAR	0.000	0.000	0.00
SNOW WATER AT END OF YEAR	0.000	0.000	0.00
ANNUAL WATER BUDGET BALANCE	0.0000	-0.038	0.00

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ANNUAL TOTALS FOR YEAR 1975

	INCHES	CU. FEET	PERCENT
PRECIPITATION	7.32	13285.802	100.00
RUNOFF	0.000	0.000	0.00
EVAPOTRANSPIRATION	5.652	10259.181	77.22
PERC./LEAKAGE THROUGH LAYER 2	3.187597	5785.489	43.55
AVG. HEAD ON TOP OF LAYER 2	0.0029		
DRAINAGE COLLECTED FROM LAYER 3	0.0001	0.196	0.00
PERC./LEAKAGE THROUGH LAYER 4	0.136655	248.029	1.87
AVG. HEAD ON TOP OF LAYER 4	0.0001		
DRAINAGE COLLECTED FROM LAYER 5	0.0000	0.000	0.00
PERC./LEAKAGE THROUGH LAYER 6	0.002420	4.392	0.03
AVG. HEAD ON TOP OF LAYER 6	0.0000		
CHANGE IN WATER STORAGE	1.665	3022.046	22.75
SOIL WATER AT START OF YEAR	428.136	777067.500	
SOIL WATER AT END OF YEAR	429.801	780089.500	
SNOW WATER AT START OF YEAR	0.000	0.000	0.00
SNOW WATER AT END OF YEAR	0.000	0.000	0.00
ANNUAL WATER BUDGET BALANCE	0.0000	-0.013	0.00

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ANNUAL TOTALS FOR YEAR 1976

	INCHES	CU. FEET	PERCENT
PRECIPITATION	9.11	16534.652	100.00
RUNOFF	0.000	0.000	0.00
EVAPOTRANSPIRATION	6.461	11727.588	70.93
PERC./LEAKAGE THROUGH LAYER 2	1.796264	3260.220	19.72
AVG. HEAD ON TOP OF LAYER 2	0.0016		
DRAINAGE COLLECTED FROM LAYER 3	0.0002	0.381	0.00
PERC./LEAKAGE THROUGH LAYER 4	0.231404	419.998	2.54
AVG. HEAD ON TOP OF LAYER 4	0.0002		
DRAINAGE COLLECTED FROM LAYER 5	0.0000	0.000	0.00
PERC./LEAKAGE THROUGH LAYER 6	0.002657	4.823	0.03
AVG. HEAD ON TOP OF LAYER 6	0.0000		
CHANGE IN WATER STORAGE	2.646	4801.818	29.04
SOIL WATER AT START OF YEAR	429.801	780089.500	
SOIL WATER AT END OF YEAR	432.447	784891.375	
SNOW WATER AT START OF YEAR	0.000	0.000	0.00
SNOW WATER AT END OF YEAR	0.000	0.000	0.00
ANNUAL WATER BUDGET BALANCE	0.0000	0.043	0.00

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ANNUAL TOTALS FOR YEAR 1977

	INCHES	CU. FEET	PERCENT
PRECIPITATION	13.82	25083.301	100.00
RUNOFF	0.018	32.833	0.13
EVAPOTRANSPIRATION	6.067	11012.243	43.90
PERC./LEAKAGE THROUGH LAYER 2	6.450602	11707.843	46.68
AVG. HEAD ON TOP OF LAYER 2	0.0055		
DRAINAGE COLLECTED FROM LAYER 3	0.0186	33.762	0.13
PERC./LEAKAGE THROUGH LAYER 4	0.485658	881.469	3.51
AVG. HEAD ON TOP OF LAYER 4	0.0133		
DRAINAGE COLLECTED FROM LAYER 5	0.0000	0.000	0.00
PERC./LEAKAGE THROUGH LAYER 6	0.002865	5.199	0.02
AVG. HEAD ON TOP OF LAYER 6	0.0000		
CHANGE IN WATER STORAGE	7.713	13999.340	55.81
SOIL WATER AT START OF YEAR	432.447	784891.375	
SOIL WATER AT END OF YEAR	440.160	798890.687	
SNOW WATER AT START OF YEAR	0.000	0.000	0.00
SNOW WATER AT END OF YEAR	0.000	0.000	0.00
ANNUAL WATER BUDGET BALANCE	0.0000	-0.075	0.00

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ANNUAL TOTALS FOR YEAR 1978

	INCHES	CU. FEET	PERCENT
PRECIPITATION	24.58	44612.711	100.00
RUNOFF	0.098	177.724	0.40
EVAPOTRANSPIRATION	9.458	17166.924	38.48
PERC./LEAKAGE THROUGH LAYER 2	16.444845	29847.395	66.90
AVG. HEAD ON TOP OF LAYER 2	0.0140		
DRAINAGE COLLECTED FROM LAYER 3	8.4030	15251.533	34.19
PERC./LEAKAGE THROUGH LAYER 4	1.217958	2210.594	4.96
AVG. HEAD ON TOP OF LAYER 4	5.5875		
DRAINAGE COLLECTED FROM LAYER 5	0.0000	0.000	0.00
PERC./LEAKAGE THROUGH LAYER 6	0.000000	0.000	0.00
AVG. HEAD ON TOP OF LAYER 6	0.0000		
CHANGE IN WATER STORAGE	6.621	12016.398	26.93
SOIL WATER AT START OF YEAR	440.160	798890.687	
SOIL WATER AT END OF YEAR	446.781	810907.062	
SNOW WATER AT START OF YEAR	0.000	0.000	0.00
SNOW WATER AT END OF YEAR	0.000	0.000	0.00
ANNUAL WATER BUDGET BALANCE	0.0001	0.131	0.00

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AVERAGE MONTHLY VALUES IN INCHES FOR YEARS 1974 THROUGH 1978

	JAN/JUL	FEB/AUG	MAR/SEP	APR/OCT	MAY/NOV	JUN/DEC
PRECIPITATION						
TOTALS	3.30	2.36	2.92	0.63	0.52	0.06
	0.00	0.50	0.45	0.46	0.42	1.88
STD. DEVIATIONS	3.35	2.44	2.49	0.60	1.13	0.13
	0.01	1.10	0.80	0.62	0.57	1.81

RUNOFF

TOTALS	0.006	0.000	0.020	0.000	0.000	0.000
	0.000	0.004	0.000	0.000	0.000	0.001
STD. DEVIATIONS	0.013	0.000	0.044	0.000	0.000	0.000
	0.000	0.008	0.000	0.000	0.000	0.002

EVAPOTRANSPIRATION

TOTALS	1.244	1.027	1.622	0.682	0.344	0.052
	0.004	0.215	0.342	0.270	0.321	0.495
STD. DEVIATIONS	0.810	0.915	0.596	0.628	0.747	0.117
	0.008	0.468	0.579	0.464	0.368	0.504

PERCOLATION/LEAKAGE THROUGH LAYER 2

TOTALS	2.8996	1.3199	1.3031	0.1551	0.2039	0.0747
	0.0427	0.2375	0.0920	0.0526	0.0914	0.5610
STD. DEVIATIONS	2.9454	1.6803	1.9987	0.0742	0.2466	0.0524
	0.0151	0.4716	0.1003	0.0519	0.1588	0.7153

LATERAL DRAINAGE COLLECTED FROM LAYER 3

TOTALS	0.0014	0.0009	0.0176	0.1032	0.1835	0.2145
	0.2307	0.2219	0.1997	0.1885	0.1657	0.1568
STD. DEVIATIONS	0.0031	0.0021	0.0394	0.2308	0.4100	0.4795
	0.5158	0.4960	0.4464	0.4214	0.3688	0.3425

PERCOLATION/LEAKAGE THROUGH LAYER 4

TOTALS	0.0267	0.0246	0.0246	0.0302	0.0326	0.0223
	0.0327	0.0427	0.0356	0.0425	0.0516	0.0500
STD. DEVIATIONS	0.0334	0.0333	0.0455	0.0460	0.0486	0.0466
	0.0452	0.0453	0.0447	0.0435	0.0493	0.0535

LATERAL DRAINAGE COLLECTED FROM LAYER 5

TOTALS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
STD. DEVIATIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

PERCOLATION/LEAKAGE THROUGH LAYER 6

TOTALS	0.0002	0.0001	0.0001	0.0001	0.0001	0.0000
	0.0002	0.0003	0.0002	0.0002	0.0002	0.0001
STD. DEVIATIONS	0.0002	0.0002	0.0001	0.0003	0.0002	0.0001
	0.0002	0.0003	0.0003	0.0003	0.0002	0.0002

AVERAGES OF MONTHLY AVERAGED DAILY HEADS (INCHES)

DAILY AVERAGE HEAD ON TOP OF LAYER 2

AVERAGES	0.0278	0.0144	0.0134	0.0017	0.0023	0.0008
	0.0005	0.0022	0.0010	0.0006	0.0010	0.0053
STD. DEVIATIONS	0.0284	0.0175	0.0206	0.0008	0.0028	0.0006
	0.0002	0.0042	0.0011	0.0006	0.0017	0.0067

DAILY AVERAGE HEAD ON TOP OF LAYER 4

AVERAGES	0.0120	0.0088	0.1505	0.8964	1.4576	1.7014
	1.7537	1.7040	1.6068	1.4918	1.3778	1.2819
STD. DEVIATIONS	0.0265	0.0194	0.3365	2.0042	3.2564	3.8044
	3.9211	3.8091	3.5925	3.3351	3.0659	2.7969

DAILY AVERAGE HEAD ON TOP OF LAYER 6

AVERAGES	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
STD. DEVIATIONS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

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AVERAGE ANNUAL TOTALS & (STD. DEVIATIONS) FOR YEARS 1974 THROUGH 1978

	INCHES		CU. FEET	PERCENT
PRECIPITATION	13.52	(6.725)	24535.2	100.00
RUNOFF	0.030	(0.0405)	54.21	0.221
EVAPOTRANSPIRATION	6.617	(1.6354)	12010.59	48.953
PERCOLATION/LEAKAGE THROUGH LAYER 2	7.03345	(5.72707)	12765.714	52.03025
AVERAGE HEAD ON TOP OF LAYER 2	0.006	(0.005)		
LATERAL DRAINAGE COLLECTED FROM LAYER 3	1.68439	(3.75585)	3057.176	12.46038
PERCOLATION/LEAKAGE THROUGH LAYER 4	0.41600	(0.48122)	755.048	3.07741
AVERAGE HEAD ON TOP OF LAYER 4	1.120	(2.497)		
LATERAL DRAINAGE COLLECTED FROM LAYER 5	0.00000	(0.00000)	0.000	0.00000
PERCOLATION/LEAKAGE THROUGH LAYER 6	0.00171	(0.00131)	3.104	0.01265
AVERAGE HEAD ON TOP OF LAYER 6	0.000	(0.000)		
CHANGE IN WATER STORAGE	5.185	(2.8140)	9410.08	38.353

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PEAK DAILY VALUES FOR YEARS 1974 THROUGH 1978

	(INCHES)	(CU. FT.)
PRECIPITATION	2.27	4120.050
RUNOFF	0.083	150.4930
PERCOLATION/LEAKAGE THROUGH LAYER 2	1.975908	3586.27295
AVERAGE HEAD ON TOP OF LAYER 2	0.718	
DRAINAGE COLLECTED FROM LAYER 3	0.03735	67.78342
PERCOLATION/LEAKAGE THROUGH LAYER 4	0.003526	6.39996
AVERAGE HEAD ON TOP OF LAYER 4	8.793	
MAXIMUM HEAD ON TOP OF LAYER 4	10.532	
LOCATION OF MAXIMUM HEAD IN LAYER 3 (DISTANCE FROM DRAIN)	70.1 FEET	
DRAINAGE COLLECTED FROM LAYER 5	0.00000	0.00000
PERCOLATION/LEAKAGE THROUGH LAYER 6	0.000023	0.04136
AVERAGE HEAD ON TOP OF LAYER 6	0.000	
MAXIMUM HEAD ON TOP OF LAYER 6	0.019	
LOCATION OF MAXIMUM HEAD IN LAYER 5 (DISTANCE FROM DRAIN)	0.0 FEET	
SNOW WATER	0.00	0.0000

MAXIMUM VEG. SOIL WATER (VOL/VOL)	0.2194
MINIMUM VEG. SOIL WATER (VOL/VOL)	0.0180

*** Maximum heads are computed using McEnroe's equations. ***

Reference: Maximum Saturated Depth over Landfill Liner
by Bruce M. McEnroe, University of Kansas
ASCE Journal of Environmental Engineering
Vol. 119, No. 2, March 1993, pp. 262-270.

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FINAL WATER STORAGE AT END OF YEAR 1978

LAYER	(INCHES)	(VOL/VOL)
1	2.8137	0.0586
2	222.7200	0.4640
3	53.3114	0.1058
4	102.4800	0.4270
5	9.0918	0.0583
6	56.3640	0.4270
SNOW WATER	0.000	

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EXHIBIT 11

OCWD 2005 PCE PLUME MAP

PCE Plume Map (August 2005) and Containment Well Locations

North Basin Groundwater Protection Project

- Active Large-System Production Well
- Active Small-System Production Well
- Other Active Production Well
- OCWD Monitoring Well
- OCWD Multiport Monitoring Well
- PRP Sites
- PCE > 10X MCL
- PCE > 5X MCL to 10X MCL
- PCE > MCL to 5X MCL
- ? Questioned where queried
- Proposed containment extraction well

PCE concentrations in the shallow aquifer (generally < 250 ft bgs).

PCE concentrations based on average in OCWD monitoring wells, July 2003 - July 2005; and most recent data in OCWD files for facility monitoring wells.

PCE = Tetrachloroethene

MCL = Maximum Contaminant Level for Drinking Water

California MCL for PCE = 5 ug/l

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H:\Document\Geology\DLM\FBVOC Project\FB_PCE_Map_8-05_w_EW_Local.mxd

EXHIBIT 12

PCE LOADING CALCULATION SPREADSHEET

BENCHMARK

BENCHMARK
ENVIRONMENTAL ENGINEERING & SCIENCE, PLLC

EXHIBIT 12

PCE LOADING CALCULATIONS

EDO / Prout Sites
Fullerton, California

Average Annual Infiltration Volume per HELP Model (CF) [1]	Annual Infiltrated Precipitation weight (lbs)	PCE Saturation Conc (ppb) [2]	PCE Mass to Shallow Aquifer (lbs/yr)	Net Shallow PCE Mass to Aquifer at n = 19yr. (lbs)	Net Shallow PCE Mass to Aquifer at n = 35yr. (lbs)
3.104	193	150,000	0.029	0.5506	1.0143

MCL Exceedances [3]	Net Plume Area (SF)	Ground Water Volume (Gals) [4]	Ground Water Weight (lbs)	Estimated Contaminant Concentration (ppb) [5]	Net Contaminant Mass (lbs)
1-5X MCL (Blue)	40,975,839	9,194,978,272	76,686,118,785	15	1,150
5-10X MCL (Green)	17,096,749	3,836,510,476	31,996,497,367	37.5	1,200
>10X MCL (RED)	8,845,016	1,984,821,590	16,553,412,064	50	828
TOTAL	66,917,604	15,016,310,338	125,236,028,216		**3,178**

EDO / Prout Percentage of Total at n = 19 years	**0.017%**
EDO / Prout Percentage of Total at n = 35 years	**0.032%**

Notes:

1. Hydrologic Evaluation of Landfill Performance (HELP) model used to compute water blances for RCRA and CERCLA facilities.

2a. (Reference) Fetter, Charles. "Organic Compounds in Ground Water." Contaminant Hydrogeology. Second ed. Upper Saddle River: Prentice Hall, 1993. Table 7.6. Print.

2b. (Reference) Verschueren, Karel. "tetrachloroethylene." *Handbook of Environmental Data on Organic Chemicals*. 3rd ed. New York: John Wiley & Sons, Inc., 1996. 1674. Print.

3. Maximum Contaminant Level (MCL) per USEPA and California Code of Regulations Title 22 (November 2008). From OCWD 2005 PCE Mapping

4. Volume calculated using a representative porosity of 30% per Avocet 2005

5. Represents average accros range of plume concentration (at PCE MCL of 5ppb)

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11
	:	
MARK IV INDUSTRIES, INC., et al.,	:	Case No. 09-12795 (SMB)
	:	
	:	Honorable Stuart M. Bernstein
Debtors.	:	
	:	(Jointly Administered)

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of DEBTOR'S EXPERT WITNESS REPORT was served on this date upon counsel for the Orange County Water Distirct via overnight mail and electronic mail upon:

Michael Axline, Esq.
Miller Axline & Sawyer
1050 Fulton Avenue, Suite 100
Sacramento, CA 95825-4272
maxline@toxictorts.org

Dated: Buffalo, New York
January 31, 2011

Erin L. Flynn