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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
	:
	: Chapter 11
	:
IN RE:	: Case No. 10-12308 (MG)
	:
ALMATIS B.V., et al.,	: Jointly Administered
	:
Debtors.	:
	:
-----X	

**FIRST AMENDED JOINT PLAN OF REORGANIZATION FOR THE
DEBTORS UNDER CHAPTER 11 OF THE BANKRUPTCY CODE
(WITH TECHNICAL MODIFICATIONS)**

Dated: New York, New York
September 16, 2010

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INTRODUCTION

Almatis B.V., DIC Almatis Holdco B.V., DIC Almatis Midco B.V., DIC Almatis Bidco B.V., Almatis Holdings 3 B.V., Almatis Holdings 9 B.V., Almatis Holdings 7 B.V., Almatis US Holding, Inc., Almatis, Inc., Almatis Asset Holdings LLC, Blitz F07-neunhundert-sechzig-drei GmbH, Almatis Holdings GmbH, and Almatis GmbH, as debtors and debtors in possession (collectively, the "**Debtors**"), respectfully propose the following First Amended Joint Plan of Reorganization pursuant to section 1121(a) of the Bankruptcy Code for the resolution of outstanding Claims against and Interests in each of the Debtors (the "**Plan**"). The Plan amends and supersedes in all respects the Debtors' Joint Plan of Reorganization Dated April 23, 2010.

Reference is made to the Disclosure Statement with respect to the Plan, distributed contemporaneously herewith, for a discussion of the Debtors' history, businesses, properties, operations, risk factors, a summary and analysis of the Plan, and certain related matters. Subject to the restrictions and requirements set forth in section 1127 of the Bankruptcy Code and Bankruptcy Rule 3019, the Debtors respectfully reserve the right to alter, amend, modify, revoke, or withdraw the Plan in the manner set forth herein prior to consummation of the Plan. The Debtors are the proponents of the Plan within the meaning of section 1129 of the Bankruptcy Code.

THIS PLAN SHOULD BE CONSIDERED ONLY IN CONJUNCTION WITH THE DISCLOSURE STATEMENT AND RELATED MATERIALS TRANSMITTED THEREWITH. THE DISCLOSURE STATEMENT IS INTENDED TO PROVIDE YOU WITH THE INFORMATION THAT YOU NEED TO MAKE AN INFORMED JUDGMENT WHETHER TO ACCEPT OR REJECT THE PLAN.

I.

DEFINED TERMS, RULES OF INTERPRETATION, AND COMPUTATION OF TIME

1.1. Definitions. As used in the Plan, capitalized terms not otherwise defined herein shall have the meanings specified in Appendix A. Unless the context otherwise requires, any capitalized term used and not defined in the Plan, but that is defined in the Bankruptcy Code, shall have the meaning assigned to that term in the Bankruptcy Code.

1.2. Rules of Construction. For purposes of the Plan, unless otherwise provided herein: (i) any reference in the Plan to a contract, instrument, release, indenture, or other agreement, whether existing or contemplated, or document being in a particular form or on particular terms and conditions means that such document shall be substantially in such form or substantially on such terms and conditions, (ii) unless otherwise specified, all references in the Plan to the Introduction, Articles, Sections, and Exhibits are references to the Introduction, Articles, Sections, and Exhibits of or to the Plan, as the same may be amended, waived, or modified from time to time, (iii) captions and headings to Articles and Sections are intended for convenience of reference only and are not intended to be part of or to affect interpretation of the Plan, (iv) the words "herein," "hereof," "hereunder," "hereto," and other words of similar import refer to the Plan in its entirety rather than to a particular portion of the Plan, (v) whenever it appears appropriate from the context, each pronoun stated in the masculine, feminine, or neuter

includes the masculine, feminine, and neuter, and (vi) the rules of construction set forth in section 102 of the Bankruptcy Code and in the Bankruptcy Rules shall apply.

1.3. Computation of Time. In computing time prescribed or allowed by the Plan, unless otherwise expressly provided, Bankruptcy Rule 9006(a) shall apply.

II.

TREATMENT OF ADMINISTRATIVE EXPENSE CLAIMS, PRIORITY TAX CLAIMS AND PROFESSIONAL COMPENSATION CLAIMS AGAINST THE DEBTORS

2.1. Administrative Expense Claims. On the later of (i) the Effective Date or (ii) if an Administrative Expense Claim is not Allowed as of the Effective Date, 30 days after the date on which such Administrative Expense Claim becomes Allowed, the Debtors shall either (x) pay to each Holder of an Allowed Administrative Expense Claim, in Cash, the full amount of such Allowed Administrative Expense Claim, or (y) satisfy and discharge such Administrative Expense Claim in accordance with such other terms that the Debtors and such Holder shall have agreed upon; *provided, however*, that such agreed-upon treatment shall not be more favorable than the treatment provided in clause (x). Other than with respect to Professional Compensation Claims and Cure Claims, notwithstanding anything in the Plan to the contrary, if an Administrative Expense Claim arises (i) based on liabilities incurred in, or to be paid in, the ordinary course of business during the Postpetition Period or (ii) pursuant to an Executory Contract or Unexpired Lease, the Holder of such Administrative Expense Claim shall be paid in Cash by the applicable Debtor (or after the Effective Date, by the applicable Reorganized Debtor) pursuant to the terms and conditions of the particular transaction and/or agreement giving rise to such Administrative Expense Claim without the need or requirement for the Holder of such Administrative Expense Claim to file a motion, application, claim or request for allowance or payment of an Administrative Expense Claim with the Bankruptcy Court.

2.2. Professional Compensation Claims. Notwithstanding any other provision of the Plan dealing with Administrative Expense Claims, any Person asserting a Professional Compensation Claim shall, no later than 30 days after the Confirmation Date, file a final application for allowance of compensation for services rendered and reimbursement of expenses incurred through the Confirmation Date. To the extent that such an application is granted by the Bankruptcy Court, the requesting Person shall receive: (i) payment of Cash in an amount equal to the amount Allowed by the Bankruptcy Court less all interim compensation paid to such Professional during the Chapter 11 Cases, such payment to be made within the later of (a) the Effective Date or (b) three Business Days after the order granting such Person's final fee application becomes a Final Order; or (ii) payment on such other terms as may be mutually agreed upon by the Holder of the Professional Compensation Claim and the Reorganized Debtors (but in no event shall the payment exceed the amount Allowed by the Bankruptcy Court less all interim compensation paid to such Professional during the Chapter 11 Cases). All Professional Compensation Claims for services rendered after the Confirmation Date shall be paid by the Reorganized Debtors (or the Debtors prior to the Effective Date) upon receipt of an invoice therefor, or on such other terms as the Reorganized Debtors (or the Debtors prior to the Effective Date) and the Professional may agree, without the requirement of any order of the Bankruptcy Court.

2.3. Priority Tax Claims. Except to the extent that a Holder of an Allowed Priority Tax Claim agrees to a less favorable treatment, in full and final satisfaction, settlement, release, and discharge of and in exchange for each Allowed Priority Tax Claim, each Holder of such Allowed Priority Tax Claim shall be treated in accordance with the terms set forth in section 1129(a)(9)(C) of the Bankruptcy Code, or at the Debtors' election upon notice to the Holder of an Allowed Priority Tax Claim no later than five days before the Confirmation Objection Deadline, in accordance with the terms set forth in section 1129(a)(9)(A) or 1129(a)(9)(B) of the Bankruptcy Code.

2.4. U.S. Trustee Fees. U.S. Trustee Fees incurred prior to the Effective Date shall be paid on the Distribution Date in accordance with the applicable schedule for payment of such fees. Until each of the Chapter 11 Cases is closed by entry of a final decree of the Bankruptcy Court, any additional U.S. Trustee Fees shall be paid by the Reorganized Debtors.

III.

CLASSIFICATION OF CLAIMS AGAINST AND INTERESTS IN DEBTORS

3.1. Classification of Claims. 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 the purposes of voting on the Plan and receiving Distributions pursuant to the Plan only to the extent that such Claim or Interest is an Allowed Claim or Allowed Interest in that Class and such Claim or Interest has not been paid, released, withdrawn, or otherwise settled prior to the Effective Date. The fact that a particular Class of Claims is designated for a Debtor does not necessarily mean there are any Allowed Claims in such Class against such Debtor. In accordance with section 1123(a)(1) of the Bankruptcy Code, Administrative Expense Claims and Priority Tax Claims of the kinds specified in sections 507(a)(2) and 507(a)(8), respectively, of the Bankruptcy Code have not been classified and their treatment is set forth in Article II.

The Plan constitutes a separate chapter 11 subplan for each of the Debtors. Pursuant to section 1122 of the Bankruptcy Code, set forth below is a designation of Classes of Claims against and Interests in the Debtors.

3.2. Classes. The Claims against and Interests in the Debtors are classified as follows:

3.2.1. Classes 1(a)-(m): Other Priority Claims.

Class	Claims and Interests	Status	Voting Rights
Class 1(a)	Other Priority Claims against DIC Almatris Holdco B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 1(b)	Other Priority Claims against DIC Almatris Midco B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 1(c)	Other Priority Claims against DIC Almatris Bidco B.V.	Unimpaired	Not entitled to vote (Presumed to accept)

Class 1(d)	Other Priority Claims against Almatris Holdings 3 B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 1(e)	Other Priority Claims against Almatris Holdings 9 B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 1(f)	Other Priority Claims against Almatris B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 1(g)	Other Priority Claims against Almatris Holdings 7 B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 1(h)	Other Priority Claims against Almatris US Holding, Inc.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 1(i)	Other Priority Claims against Almatris, Inc.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 1(j)	Other Priority Claims against Almatris Asset Holdings, LLC	Unimpaired	Not entitled to vote (Presumed to accept)
Class 1(k)	Other Priority Claims against Blitz F07-neunhundert-sechzig-drei GmbH	Unimpaired	Not entitled to vote (Presumed to accept)
Class 1(l)	Other Priority Claims against Almatris Holdings GmbH	Unimpaired	Not entitled to vote (Presumed to accept)
Class 1(m)	Other Priority Claims against Almatris GmbH	Unimpaired	Not entitled to vote (Presumed to accept)

3.2.2. Classes 2(c)-(m): Senior Lender Claims.

Class	Claims and Interests	Status	Voting Rights
Class 2(c)	Senior Lender Claims against DIC Almatris Bidco B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 2(d)	Senior Lender Claims against Almatris Holdings 3 B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 2(e)	Senior Lender Claims against Almatris Holdings 9 B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 2(f)	Senior Lender Claims against Almatris B.V.	Unimpaired	Not entitled to vote (Presumed to accept)

Class 2(g)	Senior Lender Claims against Almatis Holdings 7 B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 2(h)	Senior Lender Claims against Almatis US Holding, Inc.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 2(i)	Senior Lender Claims against Almatis, Inc.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 2(j)	Senior Lender Claims against Almatis Asset Holdings, LLC	Unimpaired	Not entitled to vote (Presumed to accept)
Class 2(k)	Senior Lender Claims against Blitz F07-neunhundert-sechzig-drei GmbH	Unimpaired	Not entitled to vote (Presumed to accept)
Class 2(l)	Senior Lender Claims against Almatis Holdings GmbH	Unimpaired	Not entitled to vote (Presumed to accept)
Class 2(m)	Senior Lender Claims against Almatis GmbH	Unimpaired	Not entitled to vote (Presumed to accept)

3.2.3. Classes 3(c)-(m): Second Lien Claims.

Class	Claims and Interests	Status	Voting Rights
Class 3(c)	Second Lien Claims against DIC Almatis Bidco B.V.	Impaired	Entitled to vote
Class 3(d)	Second Lien Claims against Almatis Holdings 3 B.V.	Impaired	Entitled to vote
Class 3(e)	Second Lien Claims against Almatis Holdings 9 B.V.	Impaired	Entitled to vote
Class 3(f)	Second Lien Claims against Almatis B.V.	Impaired	Entitled to vote
Class 3(g)	Second Lien Claims against Almatis Holdings 7 B.V.	Impaired	Entitled to vote
Class 3(h)	Second Lien Claims against Almatis US Holding, Inc.	Impaired	Entitled to vote
Class 3(i)	Second Lien Claims against Almatis, Inc.	Impaired	Entitled to vote

Class 3(j)	Second Lien Claims against Almatris Asset Holdings, LLC	Impaired	Entitled to vote
Class 3(k)	Second Lien Claims against Blitz F07-neunhundert-sechzig-drei GmbH	Impaired	Entitled to vote
Class 3(l)	Second Lien Claims against Almatris Holdings GmbH	Impaired	Entitled to vote
Class 3(m)	Second Lien Claims against Almatris GmbH	Impaired	Entitled to vote

3.2.4. Classes 4(c)-(m): Mezzanine Claims.

Class	Claims and Interests	Status	Voting Rights
Class 4(c)	Mezzanine Claims against DIC Almatris Bidco B.V.	Impaired	Entitled to vote
Class 4(d)	Mezzanine Claims against Almatris Holdings 3 B.V.	Impaired	Entitled to vote
Class 4(e)	Mezzanine Claims against Almatris Holdings 9 B.V.	Impaired	Entitled to vote
Class 4(f)	Mezzanine Claims against Almatris B.V.	Impaired	Entitled to vote
Class 4(g)	Mezzanine Claims against Almatris Holdings 7 B.V.	Impaired	Entitled to vote
Class 4(h)	Mezzanine Claims against Almatris US Holding, Inc.	Impaired	Entitled to vote
Class 4(i)	Mezzanine Claims against Almatris, Inc.	Impaired	Entitled to vote
Class 4(j)	Mezzanine Claims against Almatris Asset Holdings, LLC	Impaired	Entitled to vote
Class 4(k)	Mezzanine Claims against Blitz F07-neunhundert-sechzig-drei GmbH	Impaired	Entitled to vote
Class 4(l)	Mezzanine Claims against Almatris Holdings GmbH	Impaired	Entitled to vote

Class 4(m)	Mezzanine Claims against Almatris GmbH	Impaired	Entitled to vote
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3.2.5. Classes 5(b)-(f): Junior Mezzanine Claims.

Class	Claims and Interests	Status	Voting Rights
Class 5(b)	Junior Mezzanine Claims against DIC Almatris Midco B.V.	Impaired	Entitled to vote
Class 5(c)	Junior Mezzanine Claims against DIC Almatris Bidco B.V.	Impaired	Entitled to vote
Class 5(d)	Junior Mezzanine Claims against Almatris Holdings 3 B.V.	Impaired	Entitled to vote
Class 5(e)	Junior Mezzanine Claims against Almatris Holdings 9 B.V.	Impaired	Entitled to vote
Class 5(f)	Junior Mezzanine Claims against Almatris B.V.	Impaired	Entitled to vote

3.2.6. Classes 6(a)-(m): Other Secured Claims.

Class	Claims and Interests	Status	Voting Rights
Class 6(a)	Other Secured Claims against DIC Almatris Holdco B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 6(b)	Other Secured Claims against DIC Almatris Midco B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 6(c)	Other Secured Claims against DIC Almatris Bidco B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 6(d)	Other Secured Claims against Almatris Holdings 3 B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 6(e)	Other Secured Claims against Almatris Holdings 9 B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 6(f)	Other Secured Claims against Almatris B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 6(g)	Other Secured Claims against Almatris Holdings 7 B.V.	Unimpaired	Not entitled to vote (Presumed to accept)

Class 6(h)	Other Secured Claims against Almatris US Holding, Inc.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 6(i)	Other Secured Claims against Almatris, Inc.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 6(j)	Other Secured Claims against Almatris Asset Holdings, LLC	Unimpaired	Not entitled to vote (Presumed to accept)
Class 6(k)	Other Secured Claims against Blitz F07-neunhundert-sechzig-drei GmbH	Unimpaired	Not entitled to vote (Presumed to accept)
Class 6(l)	Other Secured Claims against Almatris Holdings GmbH	Unimpaired	Not entitled to vote (Presumed to accept)
Class 6(m)	Other Secured Claims against Almatris GmbH	Unimpaired	Not entitled to vote (Presumed to accept)

3.2.7. Classes 7(a)-(m): General Unsecured Claims.

Class	Claims and Interests	Status	Voting Rights
Class 7(a)	General Unsecured Claims against DIC Almatris Holdco B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 7(b)	General Unsecured Claims against DIC Almatris Midco B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 7(c)	General Unsecured Claims against DIC Almatris Bidco B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 7(d)	General Unsecured Claims against Almatris Holdings 3 B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 7(e)	General Unsecured Claims against Almatris Holdings 9 B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 7(f)	General Unsecured Claims against Almatris B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 7(g)	General Unsecured Claims against Almatris Holdings 7 B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 7(h)	General Unsecured Claims against Almatris US Holding, Inc.	Unimpaired	Not entitled to vote (Presumed to accept)

Class 7(i)	General Unsecured Claims against Almatís, Inc.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 7(j)	General Unsecured Claims against Almatís Asset Holdings, LLC	Unimpaired	Not entitled to vote (Presumed to accept)
Class 7(k)	General Unsecured Claims against Blitz F07-neunhundert-sechzig-drei GmbH	Unimpaired	Not entitled to vote (Presumed to accept)
Class 7(l)	General Unsecured Claims against Almatís Holdings GmbH	Unimpaired	Not entitled to vote (Presumed to accept)
Class 7(m)	General Unsecured Claims against Almatís GmbH	Unimpaired	Not entitled to vote (Presumed to accept)

3.2.8. Classes 8(a)-(m): Intercompany Claims.

Class	Claims and Interests	Status	Voting Rights
Class 8(a)	Intercompany Claims against DIC Almatís Holdco B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 8(b)	Intercompany Claims against DIC Almatís Midco B.V.	Impaired	Entitled to vote
Class 8(c)	Intercompany Claims against DIC Almatís Bidco B.V.	Impaired	Entitled to vote
Class 8(d)	Intercompany Claims against Almatís Holdings 3 B.V.	Impaired	Entitled to vote
Class 8(e)	Intercompany Claims against Almatís Holdings 9 B.V.	Impaired	Entitled to vote
Class 8(f)	Intercompany Claims against Almatís B.V.	Impaired	Entitled to vote
Class 8(g)	Intercompany Claims against Almatís Holdings 7 B.V.	Impaired	Entitled to vote
Class 8(h)	Intercompany Claims against Almatís US Holding, Inc.	Impaired	Entitled to vote
Class 8(i)	Intercompany Claims against Almatís, Inc.	Impaired	Entitled to vote

Class 8(j)	Intercompany Claims against Almatis Asset Holdings, LLC	Impaired	Entitled to vote
Class 8(k)	Intercompany Claims against Blitz F07-neunhundert-sechzig-drei GmbH	Impaired	Entitled to vote
Class 8(l)	Intercompany Claims against Almatis Holdings GmbH	Impaired	Entitled to vote
Class 8(m)	Intercompany Claims against Almatis GmbH	Impaired	Entitled to vote

3.2.9. Classes 9(a)-(m): Subordinated Claims.

Class	Claims and Interests	Status	Voting Rights
Class 9(a)	Subordinated Claims against DIC Almatis Holdco B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 9(b)	Subordinated Claims against DIC Almatis Bidco B.V.	Impaired	Not entitled to vote (Deemed to reject)
Class 9(c)	Subordinated Claims against DIC Almatis Bidco B.V.	Impaired	Not entitled to vote (Deemed to reject)
Class 9(d)	Subordinated Claims against Almatis Holdings 3 B.V.	Impaired	Not entitled to vote (Deemed to reject)
Class 9(e)	Subordinated Claims against Almatis Holdings 9 B.V.	Impaired	Not entitled to vote (Deemed to reject)
Class 9(f)	Subordinated Claims against Almatis B.V.	Impaired	Not entitled to vote (Deemed to reject)
Class 9(g)	Subordinated Claims against Almatis Holdings 7 B.V.	Impaired	Not entitled to vote (Deemed to reject)
Class 9(h)	Subordinated Claims against Almatis US Holding, Inc.	Impaired	Not entitled to vote (Deemed to reject)
Class 9(i)	Subordinated Claims against Almatis, Inc.	Impaired	Not entitled to vote (Deemed to reject)
Class 9(j)	Subordinated Claims against Almatis Asset Holdings, LLC	Impaired	Not entitled to vote (Deemed to reject)

Class 9(k)	Subordinated Claims against Blitz F07-neunhundert-sechzig-drei GmbH	Impaired	Not entitled to vote (Deemed to reject)
Class 9(l)	Subordinated Claims against Almatris Holdings GmbH	Impaired	Not entitled to vote (Deemed to reject)
Class 9(m)	Subordinated Claims against Almatris GmbH	Impaired	Not entitled to vote (Deemed to reject)

3.2.10. Classes 10(a)-(m): Interests.

Class	Claims and Interests	Status	Voting Rights
Class 10(a)	Interests in DIC Almatris Holdco B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 10(b)	Intercompany Interests in DIC Almatris Midco B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 10(c)	Intercompany Interests in DIC Almatris Bidco B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 10(d)	Intercompany Interests in Almatris Holdings 3 B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 10(e)	Intercompany Interests in Almatris Holdings 9 B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 10(f)	Intercompany Interests in Almatris B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 10(g)	Intercompany Interests in Almatris Holdings 7 B.V.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 10(h)	Intercompany Interests in Almatris US Holding, Inc.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 10(i)	Intercompany Interests in Almatris, Inc.	Unimpaired	Not entitled to vote (Presumed to accept)
Class 10(j)	Intercompany Interests in Almatris Asset Holdings, LLC	Unimpaired	Not entitled to vote (Presumed to accept)
Class 10(k)	Intercompany Interests in Blitz F07-neunhundert-sechzig-drei GmbH	Unimpaired	Not entitled to vote (Presumed to accept)

Class 10(l)	Intercompany Interests in Almatris Holdings GmbH	Unimpaired	Not entitled to vote (Presumed to accept)
Class 10(m)	Intercompany Interests in Almatris GmbH	Unimpaired	Not entitled to vote (Presumed to accept)

3.3. Effect of Non-Voting; Modifications. At the Confirmation Hearing, the Debtors will seek a ruling that if no Holder of a Claim or Interest eligible to vote in a particular Class timely votes to accept or reject the Plan, the Plan will be deemed accepted by the Holders of such Claims or Interests in such Class for the purposes of section 1129(b) of the Bankruptcy Code. Subject to section 1127 of the Bankruptcy Code and Bankruptcy Rule 3019, the Debtors reserve the right to modify the Plan to the extent that Confirmation pursuant to section 1129(b) of the Bankruptcy Code requires modification, *provided*, such modifications are consistent with Section 12.5 below.

IV.

TREATMENT OF CLAIMS AND INTERESTS AND DESIGNATION WITH RESPECT TO IMPAIRMENT

4.1. Treatment of Classes 1(a)-(m): Other Priority Claims.

4.1.1. Impairment and Voting. Classes 1(a)-(m) are Unimpaired by the Plan. Each Holder of an Allowed Other Priority Claim is conclusively presumed to have accepted the Plan and is not entitled to vote to accept or reject the Plan.

4.1.2. Treatment. On the Distribution Date, each Holder of an Allowed Other Priority Claim shall receive in full satisfaction, release, and discharge of and in exchange for such Claim: (i) payment of Cash in an amount equal to the unpaid portion of such Allowed Other Priority Claim, or (ii) such other treatment that the Debtors and such Holder shall have agreed upon in writing; *provided, however*, that such agreed-upon treatment shall not be more favorable than the treatment provided in clause (i).

4.2. Treatment of Classes 2(c)-(m): Senior Lender Claims.

4.2.1. Impairment and Voting. Classes 2(c)-(m) are Unimpaired by the Plan. Each Holder of an Allowed Senior Lender Claim is conclusively presumed to have accepted the Plan and is not entitled to vote to accept or reject the Plan.

4.2.2. Treatment. On the Distribution Date, the Senior Agent shall receive, on behalf of each Holder of an Allowed Senior Lender Claim as of the Distribution Record Date, in full satisfaction, release, and discharge of such Holder's Senior Lender Claim and in accordance with the provisions of the Senior Credit Facility, Cash in an amount equal to the amount of each such Holder's Allowed Senior Lender Claim. The payments with respect to Allowed Senior Lender Claims shall be made in the currency in which such Claims are denominated under the applicable agreements related thereto.

4.3. Treatment of Classes 3(c)-(m): Second Lien Claims.

4.3.1. Impairment and Voting. Classes 3(c)-(m) are Impaired by the Plan. Each Holder of an Allowed Second Lien Claim as of the Record Date is entitled to vote to accept or reject the Plan.

4.3.2. Treatment. On the Distribution Date, each Holder of an Allowed Second Lien Claim as of the Distribution Record Date shall, in exchange for transferring such Allowed Second Lien Claim to Almatris Topco 2 and in compliance with the Class 3 Distribution Procedures, receive its Pro Rata Share of the Class 3 Distribution.

4.4. Treatment of Classes 4(c)-(m): Mezzanine Claims.

4.4.1. Impairment and Voting. Classes 4(c)-(m) are Impaired by the Plan. Each Holder of an Allowed Mezzanine Claim as of the Record Date is entitled to vote to accept or reject the Plan.

4.4.2. Treatment. On the Distribution Date, each Holder of an Allowed Mezzanine Claim as of the Distribution Record Date shall, in exchange for transferring such Allowed Mezzanine Claim to Almatris Topco 1 and in compliance with the Classes 4 and 5 Distribution Procedures, receive its Pro Rata Share of the Class 4 Distribution.

4.5. Treatment of Classes 5(b)-(f): Junior Mezzanine Claims.

4.5.1. Impairment and Voting. Classes 5(b)-(f) are Impaired by the Plan. Each Holder of an Allowed Junior Mezzanine Claim as of the Record Date is entitled to vote to accept or reject the Plan.

4.5.2. Treatment. On the Distribution Date, each Holder of an Allowed Junior Mezzanine Claim as of the Distribution Record Date shall, in exchange for transferring such Allowed Junior Mezzanine Claim to Almatris Topco 1 and in compliance with the Classes 4 and 5 Distribution Procedures, receive its Pro Rata Share of the Class 5 Distribution.

4.6. Treatment of Classes 6(a)-(m) – Other Secured Claims.

4.6.1. Impairment and Voting. Classes 6(a)-(m) are Unimpaired by the Plan. Each Holder of an Allowed Other Secured Claim is conclusively presumed to have accepted the Plan and is not entitled to vote to accept or reject the Plan.

4.6.2. Treatment. Except to the extent that a Holder of an Allowed Other Secured Claim agrees to a less favorable treatment, in full satisfaction, settlement, release, and discharge of and in exchange for each Allowed Other Secured Claim, each Allowed Other Secured Claim shall be Reinstated or otherwise rendered Unimpaired.

4.7. Treatment of Classes 7(a)-(m): General Unsecured Claims.

4.7.1. Impairment and Voting. Classes 7(a)-(m) are Unimpaired by the Plan. Each Holder of an Allowed General Unsecured Claim is conclusively presumed to have accepted the Plan and is not entitled to vote to accept or reject the Plan.

4.7.2. Treatment. Except to the extent that a Holder of an Allowed General Unsecured Claim agrees to a less favorable treatment or has been paid prior to the Effective Date, each Allowed General Unsecured Claim in Classes 7(a)-7(m) shall, in the discretion of the applicable Debtor, be Reinstated, paid in full, or otherwise rendered Unimpaired and the applicable Reorganized Debtors shall remain liable for the Allowed General Unsecured Claim until paid in full. Without limiting the generality of the foregoing, if an Allowed General Unsecured Claim arises (i) based on liabilities incurred in, or to be paid in, the ordinary course of business or (ii) pursuant to an Executory Contract or Unexpired Lease, the Holder of such Allowed General Unsecured Claim shall be paid in Cash by the applicable Debtor (or, after the Effective Date, by the applicable Reorganized Debtor) pursuant to the terms and conditions of the particular transaction and/or agreement giving rise to such Allowed General Unsecured Claim. The Debtors reserve their rights to dispute in the Bankruptcy Court or any other court with jurisdiction the validity or amount of any General Unsecured Claim at any time prior to or after the Claims Objection Bar Date.

4.8. Treatment of Classes 8(a)-(m): Intercompany Claims.

4.8.1. Impairment and Voting.

4.8.1.1. **Class 8(a).** Class 8(a) is Unimpaired by the Plan. Each Holder of a Claim in Class 8(a) is conclusively presumed to have accepted the Plan and is not entitled to vote to accept or reject the Plan.

4.8.1.2. **Class 8(b)-(m).** Classes 8(b)-(m) are Impaired by the Plan. Each Holder of an Allowed Intercompany Claim in Classes 8(b)-(m) is entitled to vote to accept or reject the Plan.

4.8.2. Treatment.

4.8.2.1. **Class 8(a).** Intercompany Claims in Classes 8(a) will be Reinstated as of the Effective Date; pursuant to the Restructuring Term Sheet, DIC has agreed to cause Dutch Coop to transfer such Claims as provided in the Implementation Memorandum.

4.8.2.2. **Class 8(b)-(m).** Intercompany Claims in Classes 8(b)-(m) will be Reinstated as of the Effective Date, except as provided in the Implementation Memorandum.

4.9. Treatment of Classes 9(a)-(m): Subordinated Claims.

4.9.1. Impairment and Voting.

4.9.1.1. **Class 9(a).** Class 9(a) is Unimpaired by the Plan. Each Holder of a Subordinated Claim in Class 9(a) is conclusively presumed to have accepted the Plan and is not entitled to vote to accept or reject the Plan.

4.9.1.2. **Classes 9(b)-(m).** Classes 9(b)-(m) are Impaired by the Plan. Each Holder of an Allowed Subordinated Claim in Classes 9(b)-(m) is deemed to have rejected the Plan and is not entitled to vote to accept or reject the Plan.

4.9.2. Treatment.

4.9.2.1. **Class 9(a).** Except to the extent that a Holder of an Allowed Subordinated Claim in Class 9(a) agrees to a less favorable treatment or has been paid prior to the Effective Date, each Allowed Subordinated Claim in Class 9(a) shall be Reinstated, paid in full, or otherwise rendered Unimpaired and DIC Almatris Holdco B.V. shall remain liable for such Allowed Subordinated Claim.

4.9.2.2. **Classes 9(b)-(m).** Each Allowed Subordinated Claim in Classes 9(b)-(m) shall be cancelled and discharged and the Holder of such Allowed Subordinated Claim shall not receive any distribution under the Plan.

4.10. Treatment of Classes 10(a)-(m): Interests.

4.10.1. Impairment and Voting. Classes 10(a)-(m) are Unimpaired by the Plan. Each Holder of an Interest in Classes 10(a)-(m) is conclusively presumed to have accepted the Plan and is not entitled to vote to accept or reject the Plan.

4.10.2. Treatment.

4.10.2.1. **Class 10(a), 10(c), and 10(d).** In exchange for a payment of €1.00 for each Class of Interests, the Holders of the Interests in Class 10(a), 10(c), and 10(d) have agreed and will transfer such Interests to Almatris Topco 2 on the Effective Date in accordance with the provisions of the Implementation Memorandum.

4.10.2.2. **Classes 10(b), 10(e)-(m).** To preserve the Debtors' corporate structure for the benefit of the Holders of Allowed Second Lien Claims, Allowed Mezzanine Claims, and Allowed Junior Mezzanine Claims, the Interests in each of Classes 10(b) and 10(e)-(m) shall be Reinstated.

V.

PROVISIONS REGARDING VOTING, EFFECT OF REJECTION BY IMPAIRED CLASSES, AND CONSEQUENCES OF NON-CONFIRMABILITY

5.1. Voting Rights. Each Holder of an Allowed Claim as of the Record Date in an Impaired Class of Claims or Interests that is not deemed to have rejected the Plan, shall be entitled to vote to accept or reject the Plan as provided in the Disclosure Statement Approval Order.

5.2. Acceptance Requirements. An Impaired Class of Claims shall have accepted the Plan if votes to accept the Plan have been cast by at least two-thirds in amount and more than one-half in number of the Allowed Claims in such Class that have voted on the Plan.

5.3. Cram Down. If all applicable requirements for Confirmation of the Plan are met as set forth in section 1129(a) of the Bankruptcy Code, except subsection (8) thereof, the Plan shall be treated as a request that the Bankruptcy Court confirm the Plan in accordance with section 1129(b) of the Bankruptcy Code, notwithstanding the failure to satisfy the requirements of subsection 1129(a)(8), on the basis that the Plan is fair and equitable and does not discriminate unfairly with respect to each Class of Claims and Interests that is Impaired under, and has not accepted, the Plan or any Subplan incorporated therein. If the Debtors, with the consent of DIC and the Requisite Junior Lenders, each acting reasonably, and as provided in the Plan Support Agreement, determine that the Plan cannot be confirmed under section 1129(b) of the Bankruptcy Code without eliminating the distribution to a junior Class or Classes, the Plan shall be automatically modified to eliminate such distribution, the Class or Classes as to which distributions are eliminated shall be deemed to be a rejecting Class or Classes, and the Plan shall be treated as a request that the Bankruptcy Court confirm the Plan, as so modified, in accordance with section 1129(b) of the Bankruptcy Code, notwithstanding the failure to satisfy the requirements of section 1129(a)(8), on the basis that the Plan is fair and equitable and does not discriminate unfairly with respect to each Class of Claims and Interests that is Impaired under, and has not accepted, the Plan.

5.4. Tabulation of the Votes. The Debtors shall tabulate all votes on a non-consolidated basis by Class. If no Impaired Classes accept the Plan, or any Debtor's Subplan incorporated therein, the Debtors may modify the Plan, or such Subplan, to appropriately address the rights of the Holders of Allowed Claims.

5.5. Non-Confirmability. If the Plan, or any Debtor's Subplan incorporated therein, has not been accepted by the Classes of Claims entitled to vote with respect thereto in accordance with Section 5.2 hereof, and the Debtors determine that the Plan, or such Subplan, cannot be confirmed under section 1129(b) of the Bankruptcy Code, or if the Bankruptcy Court, upon consideration, declines to approve Confirmation of the Plan, or such Subplan, the Debtors may seek to (i) propose a new plan or plans of reorganization for the Debtors or for the Debtor that is the subject of such Subplan, (ii) amend the current Plan or any Subplan incorporated therein to satisfy any and all objections, *provided*, that such amendment shall be with the consent of DIC and the Requisite Junior Lenders, each acting reasonably, and as provided in the Plan Support Agreement, (iii) withdraw the Plan or the relevant Subplan or (iv) convert or dismiss the Chapter 11 Cases or the Chapter 11 Case of the Debtor or Debtors that are the subject of the Plan or the relevant Subplan.

VI. EXECUTORY CONTRACTS AND UNEXPIRED LEASES

6.1. Assumption and Rejection of Contracts and Unexpired Leases. Except as otherwise provided herein or pursuant to the Confirmation Order, all Executory Contracts and Unexpired Leases that exist between the Debtors and any Person, including, but not limited to, all Intercompany Contracts, shall be assumed pursuant to section 365(a) of the Bankruptcy Code as of the Effective Date, except for any such contract or lease (i) that has been assumed, rejected, or renegotiated and either assumed or rejected on renegotiated terms, pursuant to an order of the Bankruptcy Court entered prior to the Effective Date, (ii) that is the subject of a motion to reject, or a motion to approve renegotiated terms and to assume or reject on such renegotiated terms,

that has been filed and served prior to the Effective Date, or (iii) that is identified on the Rejected Executory Contract and Unexpired Lease List or in this Plan. Entry of the Confirmation Order shall constitute approval, pursuant to section 365(a) of the Bankruptcy Code, of the assumption of the Executory Contracts and Unexpired Leases provided for herein. For the avoidance of doubt, on the Effective Date, the applicable Debtors shall assume the Collective Bargaining Agreements, the Executive Management Contracts, and all obligations under the Pension Plans. Each Executory Contract and Unexpired Lease assumed pursuant to this Section 6.1 or by any order of the Bankruptcy Court, which has not been assigned to a third party prior to the Confirmation Date, shall revert in and be fully enforceable by the Reorganized Debtors in accordance with its terms, except as such terms are modified by the provisions of the Plan or any order of the Bankruptcy Court authorizing and providing for its assumption under section 365 of the Bankruptcy Code.

6.2. Claims Based on Rejection of Executory Contracts or Unexpired Leases. A Proof of Claim with respect to a Claim arising from the rejection of an Executory Contract or Unexpired Lease, pursuant to the Plan or otherwise, if any, must be filed with the Bankruptcy Court within 30 days after the date of entry of the order of the Bankruptcy Court (including the Confirmation Order) approving such rejection. Any Claim arising from the rejection of an Executory Contract or Unexpired Lease not filed with the Bankruptcy Court within such time will be automatically disallowed, forever barred from assertion, and shall not be enforceable against the Debtors or the Reorganized Debtors, the Estates, or their property, without the need for any objection by the Reorganized Debtors or further notice to, or action, order, or approval of the Bankruptcy Court. All Allowed Claims arising from the rejection of the Debtors' Executory Contracts or Unexpired Leases shall be classified as General Unsecured Claims and shall be treated in accordance with Section 4.7 of the Plan or, if determined to be Subordinated Claims, in accordance with Section 4.9 of the Plan.

6.3. Cure of Defaults. Any monetary defaults under each Executory Contract and Unexpired Lease to be assumed pursuant to the Plan shall be satisfied, pursuant to section 365(b)(1) of the Bankruptcy Code, by payment of the Cure Claim in Cash on the Effective Date, subject to the limitation described below, or on such other terms as the parties to such Executory Contracts or Unexpired Leases may otherwise agree. In the event of a dispute regarding (i) the Cure Claim, (ii) the ability of the Reorganized Debtors or any assignee to provide "adequate assurance of future performance" (within the meaning of section 365 of the Bankruptcy Code) under the Executory Contract or Unexpired Lease to be assumed, or (iii) any other matter pertaining to assumption, the payments required by section 365(b)(1) of the Bankruptcy Code in respect of Cure Claims shall be made following the entry of a Final Order or orders resolving the dispute and approving the assumption. At least 20 days prior to the Confirmation Hearing, the Debtors shall provide for notices of proposed assumption and proposed Cure Claims to be sent to applicable third parties. Any objection by a counterparty to an Executory Contract or Unexpired Lease to a proposed assumption or related Cure Claim must be filed and served in accordance with, and otherwise comply with, the provisions of the Disclosure Statement Approval Order related to assumption of Executory Contracts and Unexpired Leases. Any counterparty to an Executory Contract or Unexpired Lease that fails to object timely to the proposed assumption or Cure Claim will be deemed to have assented to such assumption or Cure Claim.

Assumption of any Executory Contract or Unexpired Lease pursuant to the Plan or otherwise shall result in the full release and satisfaction of any Claims or defaults, whether monetary or nonmonetary, including defaults of provisions restricting the change in control or ownership interest composition or other bankruptcy-related defaults, arising under any such assumed Executory Contract or Unexpired Lease at any time prior to the effective date of assumption. Any Proof of Claim filed with respect to an Executory Contract or Unexpired Lease that has been assumed shall be deemed disallowed and expunged, without further notice to or action, order, or approval of the Bankruptcy Court.

6.4. Contracts and Leases Entered into after the Petition Date. Contracts and leases entered into during the Postpetition Period by any Debtor, including any Executory Contracts and Unexpired Leases assumed by such Debtor, will be performed by the Debtor or Reorganized Debtor liable thereunder in the ordinary course of its business. Accordingly, such contracts and leases (including any assumed Executory Contracts and Unexpired Leases) will survive and remain unaffected by entry of the Confirmation Order.

6.5. Modifications, Amendments, Supplements, Restatements, or Other Agreements. Unless otherwise provided in the Plan or in the order assuming an Executory Contract or Unexpired Lease, each Executory Contract or Unexpired Lease that is assumed shall include all modifications, amendments, supplements, restatements, or other agreements that in any manner affect such Executory Contract or Unexpired Lease, and all Executory Contracts and Unexpired Leases related thereto, if any, including all easements, licenses, permits, rights, privileges, immunities, options, rights of first refusal, and any other interests, unless any of the foregoing agreements has been previously rejected or repudiated or is rejected or repudiated under the Plan.

Modifications, amendments, supplements, and restatements to any prepetition Executory Contracts or Unexpired Leases that have been executed by the Debtors during the Postpetition Period shall not be deemed to alter the prepetition nature of the Executory Contract or Unexpired Lease, or the validity, priority, or amount of any Claims that may arise in connection therewith.

6.6. Reservation of Rights. Neither the exclusion nor inclusion of any Executory Contract or Unexpired Lease on the Rejected Executory Contract and Unexpired Lease List, nor anything contained in the Plan, shall constitute an admission by the Debtors that any such contract or lease is in fact an Executory Contract or Unexpired Lease or that any Reorganized Debtor has any liability thereunder. If there is a dispute regarding whether a contract or lease is or was executory or unexpired at the time of assumption or rejection, the Debtors or Reorganized Debtors, as applicable, shall have 30 days following entry of a Final Order to resolve and to alter their treatment of such contract or lease.

VII. MEANS OF IMPLEMENTATION OF THE PLAN

7.1. General Settlement of Claims. As discussed in detail in the Disclosure Statement and as otherwise provided herein, pursuant to section 1123 of the Bankruptcy Code and Bankruptcy Rule 9019, and in consideration for the classification, Distribution, releases, and other benefits provided under the Plan, upon the Effective Date, the provisions of the Plan shall

constitute a good faith compromise and settlement of all Claims and Interests and controversies resolved pursuant to the Plan. Subject to Article VIII hereof, all Distributions made to Holders of Allowed Claims in any Class are intended to be and shall be final.

7.2. Sources of Consideration for Plan Distributions.

7.2.1. Debtors' Available Cash. Cash will be available from the Debtors' operations.

7.2.2. Revolving Credit Facility. Subject to, and on or before the occurrence of, the Effective Date, and without further notice to or order or other approval of the Court, act or action under applicable law, regulation, order or rule or the vote, consent, authorization or approval of any person or entity (including the boards of directors of the Debtors), except for the Confirmation Order and as otherwise required by the Revolving Credit Loan Documents, the Reorganized Debtors shall enter into and perform and receive the proceeds of the Revolving Credit Facility, and to execute and deliver the Revolving Credit Loan Documents, in each case consistent with the terms of the Plan and the Revolving Credit Facility Commitment Letter or otherwise on terms and conditions acceptable to the Revolving Credit Arranger Parties. Confirmation of the Plan shall be deemed to be, and the Confirmation Order shall provide for, (i) approval of the Revolving Credit Facility and the Revolving Credit Loan Documents, and all transactions contemplated thereby, including, without limitation, any supplemental or additional syndication of the Revolving Credit Facility, and all actions to be taken, undertakings to be made, and obligations to be incurred by the Reorganized Debtors in connection therewith, including the payment of all fees, indemnities, and expenses provided for therein, and (ii) authorization of the Reorganized Debtors to enter into and execute the Revolving Credit Loan Documents and such other documents as the Reorganized Debtors and the Revolving Credit Arranger Parties may mutually agree are necessary or appropriate to effectuate the Revolving Credit Facility.

7.2.3. Senior Secured Notes. Subject to, and upon the occurrence of, the Effective Date, and without further notice to or order or other approval of the Court, act or action under applicable law, regulation, order or rule or the vote, consent, authorization or approval of any person or entity (including the boards of directors of the Debtors), except for the Confirmation Order and as otherwise required by the Senior Secured Notes Facility Documents, the Reorganized Debtors shall enter into and perform and receive the proceeds of the Senior Secured Notes Facility, and Reorganized Almatris Holdings 9 B.V. shall issue the Senior Secured Notes, and execute and deliver the Senior Secured Notes Facility Documents, and each subsidiary required to be Guarantors (as defined in the SSN Term Sheets) shall enter in such guaranties as required by the SSN Term Sheets, in each case consistent with the terms of the Plan, the GSO Commitment Letter and the Sankaty and GoldenTree Commitment Letter. Confirmation of the Plan shall be deemed to be, and the Confirmation Order shall provide for, (i) approval of the Senior Secured Notes Facility and the Senior Secured Notes Facility Documents, and all transactions contemplated thereby, including, without limitation, any supplemental or additional syndication of the Senior Secured Notes Facility, and all actions to be taken, undertakings to be made, and obligations to be incurred by the Reorganized Debtors in connection therewith, including the payment of all fees, indemnities, and expenses provided for therein, and (ii) authorization of the Reorganized Debtors to enter into and execute the Senior

Secured Notes Facility Documents and such other documents as the Senior Secured Noteholders and the Reorganized Debtor may mutually agree are necessary or appropriate to effectuate the Senior Secured Notes Facility.

7.2.4. DIC Equity Contribution. On the Effective Date, the Debtors shall direct the DIC Investment Escrow Agent to transfer the DIC Equity Contribution as directed in the Disbursement Notice (as defined in the DIC Investment Escrow Agreement). The DIC Equity Contribution shall provide proceeds of the Euro equivalent of \$100 million (as of the Conversion Date) to implement the Plan. In exchange for making the DIC Equity Contribution, the DIC Investor shall receive, on the Effective Date and provided that it first complies with the DIC Investor Distribution Procedures, the DIC Investment Consideration. Confirmation of the Plan shall be deemed to be, and the Confirmation Order shall provide for, approval of the DIC Equity Contribution (including the transactions contemplated thereby, and all actions to be taken, undertakings to be made, and obligations to be incurred by the Reorganized Debtors in connection therewith) and authorization to distribute to the DIC Investor the DIC Investor Consideration.

7.2.5. Class 3 PIK Notes. On the Distribution Date, Almatris Topco 2 shall issue to each Holder of an Allowed Second Lien Claim its Pro Rata Share of the Class 3 PIK Notes in exchange for such Holder's Allowed Second Lien Claim, which Claim shall be transferred to Almatris Topco 2. Confirmation of the Plan shall be deemed to be, and the Confirmation Order shall provide for, approval of the issuance and distribution of the Class 3 PIK Notes (including the transactions contemplated thereby, and all actions to be taken, undertakings to be made, and obligations to be incurred by the Reorganized Debtors in connection therewith). Almatris Topco 2 shall issue the Class 3 PIK Notes to each Holder of an Allowed Second Lien Claim in accordance with the PIK Notes Indenture.

7.2.6. Senior Preference Shares/STAK 1 Depository Receipts. On the Effective Date, Almatris Topco 1 shall, in exchange for the subscription price of the Euro equivalent (as of the Conversion Date) of \$50,000,000 paid as part of the DIC Equity Contribution, issue the DIC Senior Preference Shares to STAK 1, and STAK 1, upon receipt of the DIC Senior Preference Shares, shall issue the DIC Senior Preference STAK 1 Depository Receipts to the DIC Investor. Confirmation of the Plan shall be deemed to be, and the Confirmation Order shall provide for, (a) approval of the issuance of the DIC Senior Preference Shares to STAK 1 (including the transactions contemplated thereby, and all actions to be taken, undertakings to be made, and obligations to be incurred by the Reorganized Debtors in connection therewith) and (b) authorization for (i) the DIC Investor to receive the DIC Senior Preference STAK 1 Depository Receipts and (ii) the issuance by STAK 1 of the DIC Senior Preference STAK 1 Depository Receipts to the DIC Investor.

7.2.7. Junior Preference Shares/STAK 2 Depository Receipts. On the Distribution Date, Almatris Topco 1 shall issue the Mezzanine Junior Preference Shares to STAK 2, and STAK 2, upon receipt of the Mezzanine Junior Preference Shares, shall, in accordance with Article IV of the Plan, issue to the Mezzanine Lenders the Mezzanine Lender Junior Preference Share STAK 2 Depository Receipts and to the Junior Mezzanine Lenders the Junior Mezzanine Lender Junior Preference Share STAK 2 Depository Receipts. Confirmation of the Plan shall be deemed to be, and the Confirmation Order shall provide for, approval of the (a)

issuance of the Mezzanine Junior Preference Shares by Almatris Topco 1 and (b) (i) authorization for the Mezzanine Creditor Group to receive the Junior Preference Share STAK 2 Depository Receipts in exchange for the Allowed Claims of the Mezzanine Creditor Group being transferred to Almatris Topco 1 (including the transactions contemplated thereby, and all actions to be taken, undertakings to be made, and obligations to be incurred by the Reorganized Debtors in connection therewith) and (ii) the issuance by STAK 2 of the Mezzanine Lender Junior Preference STAK 2 Depository Receipts to the Mezzanine Lenders and the Junior Mezzanine Lender Junior Preference STAK 2 Depository Receipts to the Junior Mezzanine Lenders.

7.2.8. Almatris Topco 1 Shares. Almatris Topco 1 shall issue (i) the Mezzanine Shares to the Mezzanine Creditor Group on the Distribution Date and (ii) the DIC Almatris Topco 1 Shares to the DIC Investor on the Effective Date, in each case subject to dilution by the SSN Shares, the PIK Preference Warrants and the Management Options as provided in the Restructuring Term Sheet.

7.2.9. Distributions to the Senior Secured Noteholders. On the Distribution Date, provided that they first comply with the SSN Distribution Procedures, the Senior Secured Noteholders shall receive the SSN Almatris Topco 1 Shares, the SSN Senior Preference STAK 1 Depository Receipts, the SSN Junior Preference STAK 2 Depository Receipts and the SSN PIK Notes. Almatris Topco 2 shall issue the SSN PIK Notes to the Senior Secured Noteholders.

7.2.10. Issuance of Almatris Topco Shares, Almatris Topco 1 Warrants and PIK Notes. The Almatris Topco Shares, Almatris STAK Depository Receipts, Almatris Topco 1 Warrants and PIK Notes shall be issued as provided in Articles IV and VII of the Plan, as applicable.

All of the Almatris Topco Shares, Almatris STAK Depository Receipts, and Almatris Topco 1 Warrants shall be duly authorized, validly issued, and, to the extent applicable, fully paid, and non-assessable. Each Distribution and issuance referred to in Article VIII hereof shall be governed by the terms and conditions set forth in the Plan applicable to such Distribution or issuance and by the terms and conditions of the instruments evidencing or relating to such Distribution or issuance, which terms and conditions shall bind each Person receiving such Distributions or issuance. Except as otherwise provided in the Shareholders Agreement or the Articles, every holder of an Almatris Topco Share, Almatris STAK Depository Receipt, or Almatris Topco 1 Warrant shall enter into the Shareholders Agreement; *provided, further*, that no Distribution shall be made with respect to a Second Lien Lender Claim, a Mezzanine Claim, or a Junior Mezzanine Claim unless the Holder of such Claim complies with the applicable Distribution Procedures, including execution of the Shareholders Agreement. The Mezzanine Shares shall be subject to the Mezzanine Investor Ratchet as provided in the Restructuring Term Sheet. The Almatris Topco Shares shall be subject to dilution (as provided in the Restructuring Term Sheet) by exercise of the Almatris Topco 1 Warrants and the issue of Management Options, as and when applicable, and to adjustment from time to time for any stock splits, stock dividends, reverse stock splits, reclassifications, and the like occurring after the Effective Date.

7.2.11. Use of Proceeds. Cash, debt and equity available from the sources described in Sections 7.2.1-7.2.10 above shall be used by the Disbursing Agent (i) to fund the Debtors' exit from the Chapter 11 Cases, including, without limitation, the funding of (a)

Allowed Administrative Expense Claims, (b) Allowed Professional Compensation Claims, (c) Allowed Priority Tax Claims, (d) Allowed Other Priority Claims, (e) Allowed Senior Lender Claims, Allowed Second Lien Claims, Allowed Mezzanine Claims, and Allowed Junior Mezzanine Claims, (f) Allowed General Unsecured Claims, and (g) any other Distributions to be made on the Distribution Date; and (ii) to fund ongoing operating expenses of the Reorganized Debtors.

7.2.12. Transfer of Almatris Holdings 3 B.V., DIC Almatris Bidco B.V. and DIC Almatris Holdco B.V. Interests and Cancellation of Intercompany Claims of DIC Almatris Holdco B.V. In accordance with the Implementation Memorandum, on or prior to the Effective Date, DIC shall cause Dutch Co-op to contribute any Intercompany Claims to the share capital of DIC Almatris Holdco B.V. when and to the extent required by the Implementation Memorandum.

In accordance with the Implementation Memorandum, on the Effective Date, (a) upon the instruction of the Instructing Group, the Security Trustee and DIC Almatris Bidco B.V. shall take the steps necessary to transfer all shares in the share capital of Almatris Holdings 3 B.V. to Almatris Topco 2 for EUR 1.00; and (b) the Security Trustee shall release (i) all the Transaction Security and guarantees granted by Almatris Holdings 3 B.V. and its Subsidiaries and (ii) the Transaction Security granted over the shares in Almatris Holdings 3 B.V.

In accordance with the Implementation Memorandum, on the Effective Date (a) upon the instruction of the Instructing Group, the Security Trustee and DIC Almatris Midco B.V. shall take the steps necessary to transfer all shares in the share capital of DIC Almatris Bidco B.V. to Almatris Topco 2 for EUR 1.00; and (b) the Security Trustee shall release (i) all the Transaction Security and guarantees granted by DIC Almatris Bidco B.V., (ii) the Transaction Security granted over the shares in DIC Almatris Bidco B.V., and (iii) the guarantee granted by DIC Almatris Midco B.V. in favor of the Junior Mezzanine Creditors.

Subsequently, in accordance with the Implementation Memorandum, on the Effective Date, DIC shall cause Dutch Co-op to transfer all shares in the share capital of DIC Almatris Holdco B.V. to Almatris Topco 2 for EUR 1.00.

7.2.13. Reimbursement of Fees and Expenses Incurred by the Informal Junior Creditors Committee. The Debtors shall reimburse the reasonable, actual, and documented fees and expenses of the Junior Advisors in accordance with the requirements contained in Schedule 8 attached to the Restructuring Term Sheet; *provided, however*, such reimbursement shall be paid only to the extent permitted by law and/or as approved by the Bankruptcy Court. Except as provided in Schedule 8 attached to the Restructuring Term Sheet, the Debtors shall not be obligated to reimburse any of the fees and expenses of the Junior Advisors.

7.3. Rule 2004 Examinations. The power of the Debtors to conduct examinations pursuant to Bankruptcy Rule 2004 shall be expressly preserved following the Effective Date.

7.4. Continued Existence. Except as provided herein, each Debtor will continue to exist on or after the Effective Date as a separate corporate or other applicable entity, with all the

rights and powers applicable to such entity under applicable law and without prejudice to any right to alter or terminate such existence (whether by merger, dissolution, or otherwise) under applicable law, subject to the Implementation Memorandum.

7.5. Revesting of Assets. Except as expressly provided herein, the Assets of each Debtor's Estate shall revert with the respective Reorganized Debtor on the Effective Date. The Bankruptcy Court shall retain jurisdiction to determine disputes as to property interests created or vested by the Plan. From and after the Effective Date, the Reorganized Debtors may operate their businesses, and may use, acquire, and dispose of property free of any restrictions of the Bankruptcy Code, except as provided herein. As of the Effective Date, all property of the Reorganized Debtors shall be free and clear of all Claims and Interests, except as, and to the extent, provided in the Plan.

7.6. Implementation Transactions. In connection with implementation of the Plan and the creation of Almatris Topco 1 and Almatris Topco 2, the Disbursing Agent and the Debtors (or, after the Effective Date, the Reorganized Debtors) (i) shall effectuate the Plan through the transactions described in the Implementation Memorandum, (ii) may merge, dissolve, transfer assets, or otherwise consolidate any of the Debtors in furtherance of the Plan with the consent of the DIC and the Requisite Junior Lenders (each acting reasonably) and (iii) may engage in any other transaction in furtherance of the Plan with the consent of DIC and the Requisite Junior Lenders (each acting reasonably). Any such transaction may be effected prior to, on or subsequent to the Effective Date without the necessity for any further authorization by Holders of Interests or the directors, managers or other responsible persons of any of the Debtors.

7.7. Cancellation of Securities and Agreements. On the Effective Date, the Plan shall be consummated in accordance with the provisions set forth herein and: (i) the Claims against and Interests in the Debtors, whether arising under the Senior Credit Facility, the Swap Agreements, the Mezzanine Credit Agreement, the Junior Mezzanine Credit Agreement, or under any other Certificate, Interest, share, note, bond, indenture, purchase right, option, warrant, or other instrument or document, directly or indirectly, evidencing or creating any indebtedness or obligation of or ownership interest in the Debtors (except such Certificates, notes, or other instruments or document evidencing indebtedness or obligation of or ownership interest in the Debtors that are Reinstated pursuant to the Plan), shall be cancelled, and the Reorganized Debtors shall not have any continuing obligations therefor; and (ii) the Claims against and Interests in the Debtors pursuant, relating, or pertaining to any agreements, indentures, certificates of designation, bylaws, or certificate or articles of incorporation, formation or similar documents governing the shares, Certificates, notes, bonds, indentures, purchase rights, options, warrants, or other instruments or documents evidencing or creating any indebtedness or obligation of or ownership interest in the Debtors (except such agreements, Certificates, notes, or other instruments evidencing indebtedness or obligations of or ownership interest in the Debtors that are specifically Reinstated pursuant to the Plan) shall be released and discharged; *provided, however,* that notwithstanding Confirmation or consummation, the Senior Credit Facility, the Swap Agreements, the Mezzanine Credit Agreement, the Junior Mezzanine Agreement, the Intercreditor Agreement and any other similar agreement that governs the rights of the Holder of a Claim shall continue in effect solely for purposes of allowing such Holder to receive Distributions under and in accordance with the Plan and with respect to any party that, notwithstanding the provisions of the Plan that are binding on creditors and equity holders of the

Almatis Group wherever located, alleges not to be bound by the Plan; *provided further, however*, that the preceding proviso shall not affect the discharge of Claims or Interests pursuant to the Bankruptcy Code, the Confirmation Order, or the Plan, or result in any expense or liability to the Reorganized Debtors without the express, written consent of Almatis Topco 1; and *provided further, however*, that the foregoing shall not effect the cancellation of the Almatis Topco 1 Shares, Almatis Topco 1 Warrants, or any Interest in any Debtor.

7.8. Reorganized Debtors; New Tower Companies. On the Effective Date, the New Boards of the New Tower Companies and each Reorganized Debtor shall be appointed, and each shall adopt its New Certificates of Formation, New Articles of Association and/or New Bylaws (as applicable). The Reorganized Debtors shall be authorized to adopt any other agreements, documents, and instruments and to take any other action necessary and desirable to consummate the Plan. The Corporate Structure and Governance Documents, which evidence the new corporate and corporate governance structure of the New Tower Companies and the Reorganized Debtors, will be substantially in the form filed in the Plan Supplement.

7.9. Post Effective Date Management. Pursuant to the provisions of the Corporate Structure and Governance Documents and the Reorganized Debtors' operative constituent documents, which may be amended from time to time, the operation, management, and control of the New Tower Companies and the Reorganized Debtors shall be the general responsibility of their respective board of directors or managers and senior officers (as provided under applicable law), which shall thereafter have the responsibility for the management, control, and operation of the New Tower Companies and the Reorganized Debtors. Entry of the Confirmation Order shall ratify and approve all actions taken by each of the Debtors from the Petition Date through and until the Effective Date.

7.10. Directors and Officers of the Reorganized Debtors. On and after the Effective Date, the business and affairs of the New Tower Companies and the Reorganized Debtors will be managed by the New Boards and the officers, directors, managers or other responsible persons identified in the Plan Supplement. Biographical information regarding these proposed officers, directors, managers and other responsible persons will be set forth in the Plan Supplement. A schedule of the annual compensation to be paid to persons serving as executives, officers, directors, managers or responsible persons as of the Effective Date that are Insiders (as defined in the Bankruptcy Code) will be set forth in the Plan Supplement.

7.11. New Certificates of Formation, New Bylaws of the Reorganized Debtors and New Articles of Association. The New Certificates of Formation, New Bylaws and New Articles of Association of the Reorganized Debtors or the New Tower Companies (as applicable), among other things, shall prohibit the issuance of non-voting equity securities to the extent required by section 1123(a) of the Bankruptcy Code. After the Effective Date, the Reorganized Debtors and the New Tower Companies may amend and restate their New Certificates of Formation, New Bylaws and/or New Articles of Association (as applicable), as permitted under applicable laws, subject to the terms and conditions of such documents.

7.12. Employment, Retirement, Indemnification, and Other Related Agreements. On the Effective Date, the New Boards of the Reorganized Debtors and the New Tower Companies shall, automatically and without further action on the part of the New Boards of the

Reorganized Debtors, be authorized and directed to take any and all actions necessary and appropriate to perform under the Executive Management Contracts, and any other employment agreements assumed by the Debtors, as provided herein. On the Effective Date, the Management Incentive Plan, the Key Senior Employee Incentive Plan, the Key Employee Incentive Plan, and the bonus arrangements effectuated by the Management Term Sheet and the definitive documents evidencing same, shall, automatically and without further action on the part of the New Boards of the Reorganized Debtors, be deemed to be adopted by the Reorganized Debtors and the New Tower Companies and shall be fully operative and enforceable, and the Reorganized Debtors and the New Tower Companies, and their New Boards, shall be authorized and directed to take any and all actions necessary and appropriate to implement and perform under these Plans and agreements.

On and after the Effective Date, except as set forth above, the Reorganized Debtors shall have the authority, as determined by the New Boards, to: (i) maintain, amend, or revise existing employment, retirement, welfare, incentive, severance, indemnification, and other agreements with its active and retired directors or managers, officers, and employees, subject to the terms and conditions of any such agreement, and to continue to maintain and provide benefits, including all post-employment benefits, in connection therewith; and (ii) enter into new employment, retirement, welfare, incentive, severance, indemnification, and other agreements for active and retired employees.

7.13. Effectuating Documents; Further Transactions. On and after the Effective Date, the New Tower Companies and the Reorganized Debtors, and the officers and members of the New Boards, are authorized to and may, in the name of and on behalf of the New Tower Companies and the applicable Reorganized Debtors, issue, execute, deliver, file, or record such contracts, securities, instruments, releases, and other agreements or documents, and take such actions as may be necessary or appropriate to effectuate, implement, and further evidence the terms and conditions of the Plan and the securities issued pursuant to the Plan, without the need for any approvals, authorization, or consents except for those expressly required pursuant to the Plan.

7.14. Entity Action. Upon the Effective Date, all actions contemplated by the Plan shall be deemed ratified, authorized, and approved in all respects, including but not limited to: (i) the assumption of the Executive Management Contracts, (ii) the selection of the directors and officers for the New Tower Companies and the Reorganized Debtors; (iii) the distribution of the Almatris Topco Shares and Almatris Topco 1 Warrants in accordance with the Plan; (iv) the execution and entry into the Revolving Credit Facility, the Senior Secured Notes, the PIK Notes, and related transaction security agreements, indentures, and any other ancillary agreements relating thereto; (v) the adoption of the Management Incentive Plan (and the issuance of any Management Options thereunder), the Key Senior Employee Incentive Plan, and the Key Employee Incentive Plan; and (vi) all other actions contemplated by the Plan (whether to occur before, on, or after the Effective Date). All matters provided for in the Plan involving the entity structure of the Debtors, the Reorganized Debtors or the New Tower Companies, and any entity action required by the Debtors, the Reorganized Debtors or the New Tower Companies in connection with the Plan shall be deemed to have occurred and shall be in effect without any requirement of further action by the security holders, directors, or officers of the Debtors, the Reorganized Debtors, or the New Tower Companies. On or (as applicable) prior to the Effective

Date, the appropriate officers of the Debtors, the Reorganized Debtors, or the New Tower Companies, as applicable, shall be authorized and (as applicable) directed to issue, execute, and deliver the agreements, documents, securities, and instruments contemplated by the Plan (or necessary or desirable to effect the transactions contemplated by the Plan) in the name of and on behalf of the Reorganized Debtors or the New Tower Companies, including, without limitation, the Revolving Credit Facility, the Senior Secured Notes, the SSN PIK Notes, the Shareholders Agreement, the Management Incentive Plan, and any and all other agreements, documents, indentures, securities, and instruments relating to the foregoing. To the extent permitted by the Bankruptcy Code, the authorizations and approvals contemplated herein shall be effective notwithstanding any requirements under any non-bankruptcy law. The issuance of the Almatris Topco 1 Shares and Almatris Topco 1 Warrants, and the issuance pursuant to the Management Incentive Plan of any other Interests in Almatris Topco 1 or Almatris Topco 2, shall be exempt from the requirements of section 16(b) of the Securities Exchange Act of 1934 (pursuant to Rule 16b-3 promulgated thereunder) with respect to any acquisition of securities by an officer or director (or a director deputized for purposes thereof) as of the Effective Date.

7.15. Section 1146 Exemption. Pursuant to section 1146 of the Bankruptcy Code, any transfers of property (whether from a Debtor to a Reorganized Debtor or to any other Person) pursuant to, in contemplation of, or in connection with the Plan or pursuant to: (i) the issuance, distribution, transfer, or exchange of any debt, equity security, or other interest in the Debtors or the Reorganized Debtors; (ii) the creation, modification, consolidation, termination, refinancing and/or recording of any mortgage, deed of trust, or other security interest, or the securing of additional indebtedness by such or other means; (iii) the making, assignment, or recording of any lease or sublease; (iv) the grant of collateral as security for any or all of the Revolving Credit Facility, the Dollar Notes and the Euro Notes; or (v) the making, delivery, or recording of any deed or other instruments of transfer under, in furtherance of, or in connection with, the Plan, including any deeds, bills of sale, assignments, or other instrument of transfer executed in connection with any transaction arising out of, contemplated by, or in any way related to the Plan, shall not be subject to any document recording tax, stamp tax, conveyance fee, intangibles or similar tax, mortgage tax, real estate transfer tax, mortgage recording tax, Uniform Commercial Code filing or recording fee, or other similar tax or governmental assessment, and upon entry of the Confirmation Order, the appropriate state or local government officials or agents shall and shall be directed to forgo 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, recordation fee, or governmental assessment.

7.16. Preservation of Causes of Action. In accordance with section 1123(b) of the Bankruptcy Code, the Reorganized Debtors shall retain and may enforce all rights to commence and pursue, as appropriate, any and all Causes of Action (other than Avoidance Actions or Causes of Action released pursuant to the Oaktree Settlement), whether arising before or after the Petition Date, including, but not limited to, any actions specifically enumerated in the Plan Supplement, and the Reorganized Debtors' rights to commence, prosecute, or settle such Causes of Action (other than Avoidance Actions or Causes of Action released pursuant to the Oaktree Settlement) shall be preserved notwithstanding the occurrence of the Effective Date. The Reorganized Debtors may pursue such Causes of Action, as appropriate, in accordance with the best interests of the Reorganized Debtors. No Person may rely on the absence of a specific reference in the Plan, the Plan Supplement, or the Disclosure Statement to any Cause of Action

against such Person as any indication that the Debtors or Reorganized Debtors, as applicable, will not pursue any and all available Causes of Action (other than Avoidance Actions or Causes of Action released pursuant to the Oaktree Settlement) against such Person. The Debtors or Reorganized Debtors, as applicable, expressly reserve all rights to prosecute any and all Causes of Action (other than Avoidance Actions or Causes of Action released pursuant to the Oaktree Settlement) against any Person, except as otherwise expressly provided in the Plan. Unless any Causes of Action against any Person are expressly waived, relinquished, exculpated, released, compromised, or settled in the Plan or a Bankruptcy Court order, the Reorganized Debtors expressly reserve all Causes of Action, for later adjudication, and, therefore, no preclusion doctrine, including the doctrines of res judicata, collateral estoppel, issue preclusion, claim preclusion, estoppel (judicial, equitable or otherwise), or laches, shall apply to Causes of Action upon, after, or as a consequence of the Confirmation of the Plan or the occurrence of the Effective Date.

The Reorganized Debtors reserve and shall retain the Causes of Action notwithstanding the rejection or repudiation of any Executory Contract or Unexpired Lease during the Chapter 11 Cases or pursuant to the Plan. In accordance with section 1123(b)(3) of the Bankruptcy Code, any Causes of Action (other than Avoidance Actions) that a Debtor may hold against any Person shall vest in the Reorganized Debtors, as the case may be. The applicable Reorganized Debtor, through its authorized agents or representatives, shall retain and may exclusively enforce any and all such Causes of Action. The Reorganized Debtors shall have the exclusive right, authority, and discretion to determine and to initiate, file, prosecute, enforce, abandon, settle, compromise, release, withdraw, or litigate to judgment any Causes of Action and to decline to do any of the foregoing without the consent or approval of any third party or further notice to or action, order, or approval of the Bankruptcy Court.

7.17. Nonoccurrence of Effective Date. In the event that the Effective Date does not occur, the Bankruptcy Court shall retain jurisdiction with respect to any request to extend the deadline for assuming or rejecting unexpired leases pursuant to section 365(d)(4) of the Bankruptcy Code.

VIII. METHOD OF DISTRIBUTIONS UNDER THE PLAN AND CLAIMS RECONCILIATION

8.1. Distributions. The Disbursing Agent shall facilitate, make, or cause to be made, in accordance with the provisions of this Plan, the Disbursing Agent Agreement and the Implementation Memorandum, the Distributions required under the Plan to all Holders of Allowed Claims. The Disbursing Agent for each Class of Claims shall be named in the Plan Supplement and may differ from Class to Class. The Debtors shall act as the Disbursing Agent for all Classes of Claims for which another party does not act as the Disbursing Agent as provided in this Section VIII. The Disbursing Agent under the Disbursing Agent Agreement shall be the Disbursing Agent for Allowed Class 3, 4, and 5 Claims. In accordance with the Implementation Memorandum and the Disbursing Agent Agreement, following satisfaction of the applicable Distribution Procedures and upon notification from the Debtors or the Disbursing Agent of such compliance, Almatris Topco 1 and Almatris Topco 2, as applicable, will issue to complying Holders of Allowed Class 3, 4, and 5 Claims the Class 3 PIK Notes and the

Mezzanine Shares, as applicable, and will issue to STAK 2 the Mezzanine Junior Preference Shares. STAK 2 will, upon receipt of the Mezzanine Junior Preference Shares, issue to the complying Holders of Allowed Class 4 and 5 Claims the Mezzanine Creditor Group STAK Depository Receipts. Also in accordance with the Implementation Memorandum and the Disbursing Agent Agreement, following satisfaction of the applicable Distribution Procedures and upon notification from the Debtors of such compliance, Almatris Topco 1 shall issue the SSN Almatris Topco 1 Shares to the Senior Secured Noteholders and the SSN Senior Preference Shares and SSN Junior Preference Shares to STAK 1 and STAK 2, respectively, and Almatris Topco 2 shall issue the SSN PIK Notes to the Senior Secured Noteholders. Upon receipt of the SSN Senior Preference Shares and SSN Junior Preference Shares, STAK 1 and STAK 2 shall issue the SSN Senior Preference STAK 1 Depository Receipts and the SSN Junior Preference STAK 2 Depository Receipts to the Senior Secured Noteholders. Finally, in accordance with the Implementation Memorandum, and following satisfaction of the DIC Investor Distribution Procedures and upon notification from the Debtors of such compliance, (i) Almatris Topco 1 shall issue to the DIC Investor the DIC Almatris Topco 1 Shares and issue to STAK 1 the DIC Senior Preference Shares and (ii) STAK 1 shall, upon receipt of the DIC Senior Preference Shares, issue to the DIC Investor the DIC Senior Preference STAK 1 Depository Receipts. The Distribution Procedures may be modified to the extent required by the Bankruptcy Court.

8.2. Actions by Disbursing Agent for Class 3, Class 4 and Class 5 Claims. The Disbursing Agent under the Disbursing Agent Agreement will be The Bank of New York Mellon and, as such, will make or cause to be made Distributions with respect to Classes 3, 4, and 5 Claims. The Disbursing Agent for the Class 3, Class 4, and Class 5 Claims shall be authorized, empowered, and directed to take and, pursuant to the provisions of the Disbursing Agent Agreement, shall take the actions set forth in the Disbursing Agent Agreement to effectuate the transfer and assignment of the Non-Restructured Lender Claims pursuant to the Non-Restructured Lender Claim Assignment Agreement and facilitate the Distributions with respect to any Claimant in Class 3, Class 4, and Class 5, all without the need for further court authorization or specific direction or instruction from any Person, including, but not limited to, any Claimant in Class 3, Class 4, or Class 5, except as specifically required in the Disbursing Agent Agreement or to comply with the Distribution Procedures.

8.3. Disbursing Agent Agreement. The Disbursing Agent Agreement, including any indemnification provisions set forth therein, and the rights and obligations of the Disbursing Agent thereunder, shall be ratified and approved pursuant to the provisions of the Confirmation Order. The Confirmation Order shall specifically assign the Non-Restructured Lender Claims to the Disbursing Agent under the Disbursing Agent Agreement and, thereafter, from the Disbursing Agent to Almatris Topco 1 or Almatris Topco 2, as provided in the Implementation Memorandum, and shall authorize and direct such Disbursing Agent to enter into and execute the Non-Restructured Lender Claim Assignment Agreement and any and all other documents necessary under the laws of The Netherlands to effectuate such assignment.

8.4. Distribution Record Date. For purposes of the Plan, as of 5:00 p.m. prevailing U.S. Eastern Time on the Distribution Record Date, the records of ownership of Claims against the Debtors (including the claims register in the Chapter 11 Cases) will be closed. For purposes of the Plan, the Debtors, the Estates, the Reorganized Debtors and the Disbursing Agent shall have no obligation to recognize the transfer of any of the Claims against the Debtors occurring

after the Distribution Record Date, and shall be entitled for all purposes relating to the Plan to recognize and deal only with those Holders of record as of the close of business on the Distribution Record Date.

8.5. Dates of Distribution. Distributions under the Plan shall be made by the Disbursing Agent on the Distribution Date. Whenever any Distribution to be made under the Plan shall be due on a day other than a Business Day, such payment or distribution shall instead be made, without interest, on the immediately following Business Day. Distributions due on the Effective Date shall be paid on such date or as soon thereafter as reasonably practicable thereafter, *provided* that if other provisions of the Plan require the surrender of securities or establish other conditions precedent to receiving a Distribution, the Distribution may be delayed until such surrender occurs or conditions are satisfied.

8.6. Cash Payments. Any Cash payments made pursuant to the Plan will be made in U.S. dollars or the currency in which the Claim is denominated under the applicable agreements related thereto. Cash payments made pursuant to the Plan in the form of a check shall be null and void if not cashed within 180 days of the date of issuance thereof.

8.7. Delivery of Distributions. If the Distribution to any Holder of an Allowed Claim is returned as undeliverable, the Disbursing Agent shall use commercially reasonable efforts to determine the current address of such Holder. Undeliverable Distributions shall be held by the Disbursing Agent subject to Section 8.10.

8.8. Minimum Cash Distributions. No Cash payment less than twenty-five dollars shall be made to any Holder of a Claim unless a request therefor is made in writing to the Disbursing Agent.

8.9. Withholding Taxes.

8.9.1. The Disbursing Agent shall comply with all withholding, reporting, certification, and information requirements imposed by any federal, state, local, or foreign taxing authority and all distributions hereunder shall, to the extent applicable, be subject to any such withholding, reporting, certification, and information requirements.

8.9.2. Persons entitled to receive distributions hereunder shall, as a condition to receiving such distributions, provide such information and take such steps as the Disbursing Agent may reasonably require to ensure compliance with such withholding and reporting requirements, and to enable the Disbursing Agent to obtain the certifications and information as may be necessary or appropriate to satisfy the provisions of any tax law.

8.9.3. Any Person that does not provide the Disbursing Agent with requisite information after the Disbursing Agent has made at least three attempts (by written notice or request for such information, including on the Ballots in these Chapter 11 Cases) to obtain such information, may be deemed to have forfeited such Person's right to such distributions, which shall be treated as unclaimed property under Section 8.10.

8.10. Unclaimed Property. Any Person that fails to claim any Distribution to be distributed hereunder by the Forfeiture Date will forfeit all rights to any Distributions hereunder,

and shall have no claim whatsoever with respect thereto against the New Tower Companies, the Debtors or the Reorganized Debtors, their Estates, or any Holder of an Allowed Claim to which distributions are made. Upon the forfeiture of Cash, such Cash shall be the property of Reorganized Almatris B.V., or such other entity as Almatris Topco 1 may direct, in writing; upon the forfeiture of the right to Distributions of any Almatris Topco Shares or Almatris Topco Warrants, such Distributions shall, unless otherwise directed by Almatris Topco 1, in writing, be cancelled in accordance with the provisions of the Implementation Memorandum. Notwithstanding the foregoing, forfeited Class 4 and 5 Distributions related to Exit Proceeds shall be redistributed, on or as soon as practicable after the Forfeiture Date and in accordance with the provisions of the Disbursing Agent Agreement, Pro Rata to the Holders in those Classes who timely complied with the applicable Distribution Procedures. Nothing herein shall require further efforts to attempt to locate or notify any Person with respect to any forfeited property.

8.11. Disputed Claims. If the Debtors or any other party in interest disputes any Claim against the Debtors, such dispute shall be (a) adjudicated in the Bankruptcy Court or, to the extent that the Bankruptcy Court does not have jurisdiction, in any other court having jurisdiction over such dispute, or (b) settled or compromised by the Debtors or the Reorganized Debtors as provided for in Sections 8.13 and 8.14 hereof. Among other things, the Debtors (on or before the Effective Date), or the Reorganized Debtors (after the Effective Date) may each elect, at their respective sole option, to object to or seek estimation under section 502 of the Bankruptcy Code with respect to any Proof of Claim filed by or on behalf of a Holder of a Claim against the Debtors. Upon Allowance of a Disputed Claim in whole or in part by Final Order, the Distribution on any portion of such Claim that is Allowed shall be distributed as provided in such Final Order.

8.12. Objections to Claims. Unless a different time is set by an order of the Bankruptcy Court or otherwise established by other provisions of the Plan, all objections to Claims must be filed by the Claims Objection Bar Date; *provided, however*, that no such objection may be filed with respect to any Claim after the Bankruptcy Court has determined by entry of an order that such Claim is an Allowed Claim. The failure by any party in interest, including the Debtors and the Committee, if any, to object to any Claim, for purposes of voting shall not be deemed a waiver of such party's rights to object to, or re-examine, any such Claim in whole or in part. After the Effective Date, no party in interest shall have the right to object to Claims against the Debtors or their Estates other than the Reorganized Debtors.

8.13. Compromises and Settlements. From and after the Effective Date, and without any further approval by the Bankruptcy Court, the Reorganized Debtors may compromise and settle all Claims and Causes of Action, without any further approval of the Bankruptcy Court.

8.14. Reservation of Debtors' Rights. Prior to the Effective Date, the Debtors expressly reserve the right to compromise and settle (subject to the approval of the Bankruptcy Court) Claims against them or other claims they may have against other Persons.

8.15. No Distributions Pending Allowance. If a Claim or any portion of a Claim is disputed, no payment or Distribution will be made on account of the disputed portion of such Claim (or the entire Claim, if the entire Claim is disputed), unless such disputed claim or portion thereof becomes an Allowed Claim.

8.16. No Postpetition Interest on Claims. Unless otherwise specifically provided for in the Plan, the Confirmation Order, or other Final Order of the Bankruptcy Court, post-petition interest shall not accrue or be paid on any Claims against the Debtors, and no Holder of a Claim against the Debtors shall be entitled to interest accruing on or after the Petition Date on any such Claim.

8.17. Claims Paid or Payable by Third Parties.

8.17.1. Claims Paid by Third Parties. The Disbursing Agent shall reduce in full a Claim, and such Claim shall be disallowed without a Claim objection having to be Filed and without further notice to or action, order, or approval of the Bankruptcy Court, to the extent that the Holder of such Claim receives payment in full on account of such Claim from a party that is not a Debtor or the Disbursing Agent. To the extent a Holder of a Claim receives a Distribution on account of such Claim and receives payment from a party that is not a Debtor or the Disbursing Agent on account of such Claim, such Holder shall, within two weeks of receipt thereof, repay or return the Distribution to the Disbursing Agent to the extent the Holder's total recovery on account of such Claim from the third party and under the Plan exceeds the amount of such Claim as of the date of any such Distribution under the Plan. The failure of such Holder to timely repay or return such Distribution shall result in the Holder owing the Disbursing Agent annualized interest at the Federal Judgment Rate on such amount owed for each Business Day after the two-week grace period specified above until the amount is repaid.

8.17.2. Amounts Received From German Escrows by Holders of Class 2 Claims. The Disbursing Agent shall not make or cause to be made any Distribution to a Holder of a Class 2 Claim if, from and after the Petition Date, such Holder has received any payment on account of its Claim from the German Escrows, unless such Holder first returns such payment to the Disbursing Agent.

**IX.
EFFECT OF CONFIRMATION OF PLAN**

9.1. Discharge.

9.1.1. Discharge of Claims Against the Debtors and the Reorganized Debtors. Except as otherwise expressly provided in the Plan or the Confirmation Order, the Confirmation of the Plan shall, as of the Effective Date: (i) discharge the Debtors, the Reorganized Debtors or any of its or their Assets from all Claims, demands, liabilities, other debts and Interests that arose on or before the Effective Date, including all debts of the kind specified in sections 502(g), 502(h), or 502(i) of the Bankruptcy Code, whether or not (a) a Proof of Claim based on such debt is filed or deemed filed pursuant to section 501 of the Bankruptcy Code, (b) a Claim based on such debt is Allowed pursuant to section 502 of the Bankruptcy Code, or (c) the Holder of a Claim based on such debt has accepted the Plan; and (ii) preclude all Persons from asserting against the Debtors, the Reorganized Debtors, or any of their Assets, any other or further Claims or Interests based upon any act or omission, transaction, or other activity of any kind or nature that occurred prior to the Effective Date, all pursuant to sections 524 and 1141 of the Bankruptcy Code. The discharge provided in this provision shall void any judgment

obtained against any of the Debtors at any time, to the extent that such judgment relates to a discharged Claim or Interest.

9.1.2. Injunction Related to the Discharge. Except as otherwise provided in the Plan or the Confirmation Order, all entities, wherever located in the world, that have held, currently hold, or may hold Claims or other debts or liabilities against the Debtors, or any Interest in any or all of the Debtors, that are discharged pursuant to the terms of the Plan, are permanently enjoined, on and after the Effective Date, from taking, or causing any other entity to take, any of the following actions on account of any such Claims, debts, liabilities or Interests or rights: (i) commencing or continuing in any manner any action or other proceeding of any kind with respect to any such Claim, debt, liability, Interest, or right, other than to enforce any right to a Distribution pursuant to the Plan; (ii) enforcing, attaching, collecting, or recovering in any manner any judgment, award, decree or order against the Debtors, the Reorganized Debtors, or any of their Assets on account of any such Claim, debt, liability, Interest, or right; (iii) creating, perfecting, or enforcing any Lien or encumbrance against the Debtors, the Reorganized Debtors, or any of their Assets on account of any such Claim, debt, liability, Interest or right; (iv) asserting any right of setoff, subrogation, or recoupment of any kind against any debt, liability, or obligation due to the Debtors, the Reorganized Debtors, or with respect to any of their Assets on account of any such Claim, debt, liability, Interest, or right; (v) transferring or purporting to transfer, in whole or in part or any interest in, or asserting in any case, proceeding, or court in any jurisdiction, any Senior Lender Claims, Second Lien Claims, Mezzanine Claims or Junior Mezzanine Claims; and (vi) commencing or continuing any action, in any manner, in any place in the world that does not comply with or is inconsistent with the provisions of the Plan or the Confirmation Order. Such injunction shall extend to any successor of the Debtors, the Reorganized Debtors, and any of their Assets. Any Person injured by any willful violation of such injunction shall recover actual damages, including costs and attorneys' and experts' fees and disbursements, and, in appropriate circumstances, may recover punitive damages, from the willful violator.

9.2. Releases.

9.2.1. Releases by the Debtors. As of the Effective Date, for good and valuable consideration, the adequacy of which is hereby confirmed, the Debtors in their individual capacities and as debtors in possession will be deemed to release and forever waive and discharge the Released Parties from and against all Claims, obligations, suits, judgments, damages, demands, debts, rights, Causes of Action, and liabilities whether liquidated or unliquidated, fixed or contingent, matured or unmatured, known or unknown, foreseen or unforeseen, then existing or thereafter 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 (including prior to the Petition Date) in any way relating to the Debtors, the Chapter 11 Cases, the Plan, or the Disclosure Statement, the purchase, sale, or rescission of the purchase or sale of any security of the Debtors or the Reorganized Debtors, the subject matter of, or the transactions or events giving rise to, any Claim or Interest that is treated in the Plan, the business or contractual arrangements between any Debtor and any Released Party, the restructuring of Claims and Interests prior to or in the Chapter 11 Cases, the negotiation, formulation, or preparation of the Plan, the Plan Supplement, the Disclosure Statement, or related

agreements, instruments, or other documents, or upon any other act or omission, transaction, agreement, event, or other occurrence taking place before the Effective Date and that could have been asserted by or on behalf of the Debtors or their Estates at any time on or prior to the Effective Date against the Released Parties, other than Claims or liabilities arising out of or relating to any act or omission of a Released Party that constitutes willful misconduct or gross negligence. Notwithstanding anything to the contrary in the foregoing, the release set forth above does not release any post-Effective Date obligations of any party under the Plan or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Plan.

9.2.2. Certain Waivers. Although the Debtors do not believe that California law is applicable to the Plan, nevertheless, in an abundance of caution, each Debtor hereby understands and waives the effect of section 1542 of the California Civil Code to the extent that such section is applicable to the Debtors. Section 1542 of the California Civil Code provides:

§1542. A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY HIM MUST HAVE MATERIALLY AFFECTED HIS SETTLEMENT WITH THE DEBTOR.

EACH DEBTOR AGREES TO ASSUME THE RISK OF ANY AND ALL UNKNOWN, UNANTICIPATED OR MISUNDERSTOOD DEFENSES, CLAIMS, CAUSES OF ACTION, CONTRACTS, LIABILITIES, INDEBTEDNESS AND OBLIGATIONS WHICH ARE RELEASED BY THE PLAN AND EACH DEBTOR HEREBY WAIVES AND RELEASES ALL RIGHTS AND BENEFITS WHICH IT MIGHT OTHERWISE HAVE UNDER THE AFOREMENTIONED SECTION 1542 OF THE CALIFORNIA CIVIL CODE WITH REGARD TO THE RELEASE OF SUCH UNKNOWN, UNANTICIPATED OR MISUNDERSTOOD DEFENSES, CLAIMS, CAUSES OF ACTION, CONTRACTS, LIABILITIES, INDEBTEDNESS AND OBLIGATIONS. TO THE EXTENT (IF ANY) ANY OTHER LAWS SIMILAR TO SECTION 1542 OF THE CALIFORNIA CIVIL CODE MAY BE APPLICABLE, EACH DEBTOR WAIVES AND RELEASES ANY BENEFIT, RIGHT OR DEFENSE WHICH IT MIGHT OTHERWISE HAVE UNDER ANY SUCH LAW WITH REGARD TO THE RELEASE OF UNKNOWN, UNANTICIPATED OR MISUNDERSTOOD DEFENSES, CLAIMS, CAUSES OF ACTION, CONTRACTS, LIABILITIES, INDEBTEDNESS AND OBLIGATIONS.

9.2.3. Releases by Holders of Claims and Interests. For good and valuable consideration, and except as may be otherwise ordered by the Bankruptcy Court, on and after the Effective Date, Holders of Claims that (a) vote to accept or reject the Plan and (b) do not elect (as permitted on the Ballots) to opt out of the releases contained in this paragraph, shall be deemed to have released and forever waived and discharged all Claims, obligations, suits, judgments, damages, demands, debts, rights, Causes of Action, and liabilities whether liquidated or unliquidated, fixed or contingent, matured or unmatured,

known or unknown, foreseen or unforeseen, then existing or thereafter 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 (including prior to the Petition Date) in any way relating to the Debtors, the Chapter 11 Cases, the Plan, or the Disclosure Statement, the purchase, sale, or rescission of the purchase or sale of any security of the Debtors or the Reorganized Debtors, the subject matter of, or the transactions or events giving rise to, any Claim or Interest that is treated in the Plan, the business or contractual arrangements between any Debtor and any Released Party, the restructuring of Claims and Interests prior to or in the Chapter 11 Cases, the negotiations, formulation, or preparation of the Plan, the related Disclosure Statement, the related Plan Supplement, or related agreements, instruments, or other documents, or upon any other act or omission, transaction, agreement, event, or other occurrence taking place before the Effective Date and that could have been asserted by or on behalf of such Holders of Claims and Interests at any time up to immediately prior to the Effective Date against the Released Parties, other than Claims or liabilities arising out of or relating to any act or omission of a Released Party that constitutes willful misconduct or gross negligence. Notwithstanding anything to the contrary in the foregoing, the release set forth above does not release any post-Effective Date obligations (except Cure Claims that have not been filed timely) of any party under the Plan or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Plan.

9.2.4. Exculpation. Except as may be otherwise ordered by the Bankruptcy Court, on and after the Effective Date, none of the Exculpated Parties shall have or incur any liability for, and each Exculpated Party is hereby released from, any claim, cause of action, or liability to any other Exculpated Party, to any Holder of a Claim or Interest, or to any other party in interest, for any act or omission that occurred during and in connection with the Chapter 11 Cases or in connection with the preparation and filing of the Chapter 11 Cases, the formulation, negotiation, and/or pursuit of confirmation of the Plan, the consummation of the Plan, and/or the administration of the Plan and/or the property to be distributed under the Plan, except for claims, causes of action, or liabilities arising from the gross negligence, willful misconduct, fraud, or breach of the fiduciary duty of loyalty of any Exculpated Party, in each case subject to determination of such by Final Order and provided that any Exculpated Party shall be entitled to reasonably rely upon the advice of counsel with respect to its duties and responsibilities (if any) under the Plan. Without limiting the generality of the foregoing, the Debtors, the Estates, DIC, the DIC Investor, the Security Trustee, the Mezzanine Agent, the Second Lien Lenders, the Mezzanine Lenders, the Junior Mezzanine Lenders, the Senior Secured Noteholders, the Revolving Credit Parties, Oaktree, and their respective officers, directors, employees, members, attorneys, crisis managers, financial advisors, and professionals, shall be entitled to and granted the protections and benefits of section 1125(e) of the Bankruptcy Code.

9.2.5. Injunction Related to Releases and Exculpation. To the fullest extent allowed by law, and except as otherwise provided in the Plan or the Confirmation Order, all Persons that have held, currently hold, or may hold claims, obligations, suits, judgments, damages, demands, debts, rights, Causes of Action, and liabilities that are released, waived, or exculpated pursuant to Sections 9.2.1, 9.2.2, 9.2.3, and 9.2.4 are permanently enjoined, on and after the Effective Date, from taking or causing any other

Person to take, any of the following actions, at any time or at any place in the world, on account of any such claims, obligations, suits, judgments, damages, demands, debts, rights, Causes of Action and liabilities: (i) commencing or continuing in any manner any action or other proceeding of any kind against a Released Party or Exculpated Party with respect to any such claims, obligations, suits, judgments, damages, demands, debts, rights, Causes of Action, and liabilities; (ii) enforcing, attaching, collecting, or recovering in any manner any judgment, award, decree, or order against any Released Party or any Exculpated Party or any of its or their assets on account of any such claims, obligations, suits, judgments, damages, demands, debts, rights, Causes of Action, and liabilities, including any such actions arising from or related to the Senior Credit Agreement, the Swap Agreements, the Mezzanine Credit Agreement or the Junior Mezzanine Credit Agreement; (iii) creating, perfecting, or enforcing any Lien or encumbrance against any Released Party or any Exculpated Party or any of its or their assets on account of any such claims, obligations, suits, judgments, damages, demands, debts, rights, Causes of Action, and liabilities, including any such Lien or encumbrance arising from or related to the Senior Credit Agreement, the Swap Agreements, the Mezzanine Credit Agreement or the Junior Mezzanine Credit Agreement; (iv) asserting any right of setoff, subrogation, or recoupment of any kind against any debt, liability, or obligation due to any Released Party or any Exculpated Party or any of its or their assets on account of any such claims, obligations, suits, judgments, damages, demands, debts, rights, Causes of Action, and liabilities; and (v) commencing or continuing any action, in any manner, in any place in the world that does not comply with or is inconsistent with the provisions of the Plan or the Confirmation Order. Such injunction shall extend to any successor of any Released Party or any Exculpated Party or any of its or their assets. Any Person injured by any willful violation of such injunction shall recover actual damages, including costs and attorneys' and experts' fees and disbursements, and, in appropriate circumstances, may recover punitive damages, from the willful violator.

9.3. No Successor Liability. Except as otherwise expressly provided herein, none of the Released Parties or the New Tower Companies shall be determined to be successors to any of the Debtors or to any Person for which the Debtors may be held legally responsible, by reason of any theory of law or equity, and none can be responsible for any successor or transferee liability of any kind or character. The Released Parties and the New Tower Companies do not agree to perform, pay, or indemnify creditors or otherwise have any responsibilities for any liabilities or obligations of the Debtors or the Reorganized Debtors, whether arising before, on, or after the Confirmation Date, except as otherwise expressly provided in the Plan.

9.4. Release of Liens and Indemnity. Except as otherwise expressly provided in the Plan, the Confirmation Order will release any and all prepetition Liens against the Debtors, the Reorganized Debtors and any of their Assets. In connection with implementation of the Plan and release of such Liens, the Debtors will provide an indemnity to the Security Trustee for the actions taken by it (a) to effectuate the release of the Liens on the Collateral pledged to secure the Claims of the Financial Lenders, and (b) to otherwise facilitate implementation of the Plan.

9.5. Release of German Escrows. The Confirmation Order shall provide that, on or prior to the Effective Date, the German Escrow Trustee shall distribute to the Trustor under the German Escrow Agreements one hundred percent (100%) of any and all assets then remaining in

the German Escrows, and the Reorganized Debtors shall be authorized to provide the German Escrow Trustee with such indemnities, if any, as may be required pursuant to the German Escrows relative to such distribution. All German Escrow Agreements, including any indemnity provisions thereof, between the Debtors and the German Escrow Trustee shall, unless assumed by prior court order, be assumed pursuant to section 365(a) of the Bankruptcy Code as of the Effective Date. The Confirmation Order shall constitute the court order, if any, required for the release of the German Escrows under the German Escrow Agreements.

9.6. Term of Injunctions. All injunctions or stays provided in, or in connection with, the Chapter 11 Cases, whether pursuant to section 105, section 362, or any other provision of the Bankruptcy Code, other applicable law or court order, in effect immediately prior to Confirmation will remain in full force and effect until the Effective Date and shall remain in full force and effect thereafter if so provided in the Plan, the Confirmation Order or by their own terms. In addition, the Confirmation Order shall incorporate various release, injunction, discharge and exculpation provisions of the Plan which shall be in effect after the Effective Date and, on and after Confirmation Date, the Debtors may seek further orders to preserve the status quo during the time between the Confirmation Date and the Effective Date or to enforce the provisions of the Plan.

9.7. Binding Effect. The Plan shall be binding upon, and inure to the benefit of, the Debtors and all Holders of Claims and Interests, and their respective successors and assigns, whether or not the Claims and Interests of such Holders are Impaired under the Plan and whether or not such Holders have accepted the Plan or are entitled to receive any Distribution thereunder.

9.8. Dissolution of the Committee. The Committee, if appointed, shall be dissolved on the Effective Date and shall not continue to exist thereafter except for the limited purposes of filing any remaining fee applications, and the Professionals retained by the Committee shall be entitled to compensation for services performed and reimbursement of expenses incurred in connection therewith. Upon dissolution of the Committee, the members of the Committee shall be released and discharged of and from all duties, responsibilities, and obligations related to and arising from and in connection with the Chapter 11 Cases.

9.9. Post-Confirmation Date Retention of Professionals. After the Confirmation Date, any requirement that professionals employed by the Debtors comply with sections 327 through 331 of the Bankruptcy Code in seeking retention or compensation for services rendered after such date shall terminate, and the Reorganized Debtors shall be authorized to employ and compensate professionals in the ordinary course of business and without the need for Bankruptcy Court approval.

9.10. Survival of Certain Indemnification Obligations. The obligations of the Debtors, pursuant to the Debtors' operating agreements, certificates of incorporation or formation, articles of association, by-laws, or equivalent corporate governance documents, applicable statutes, or employment agreements, to indemnify individuals who during the course of the Chapter 11 Cases served as their respective directors, officers, managers, agents, employees, representatives, and professionals, in respect of all present and future actions, suits, and proceedings against any of such officers, directors, managers, agents, employees, representatives, and professionals, based upon any act or omission related to service with, for, or

on behalf of the Debtors on or before the Effective Date, as such obligations were in effect at the time of any such act or omission, shall not be discharged or impaired by confirmation or consummation of the Plan but shall survive unaffected by the reorganization contemplated by the Plan and shall be performed and honored by the Reorganized Debtors regardless of such confirmation, consummation, and reorganization.

X.
EFFECTIVENESS OF THE PLAN

10.1. Conditions Precedent. The Plan shall not become effective unless and until the following conditions have been satisfied or waived:

10.1.1. Conditions to Confirmation.

10.1.1.1. ***Disclosure Statement Order.*** The Disclosure Statement Order shall have been entered by the Bankruptcy Court in form and substance reasonably acceptable in all material respects to the Debtors, the Requisite Junior Lenders, and DIC.

10.1.1.2. ***Plan Supplement.*** All documents to be provided in the Plan Supplement are in form and substance reasonably acceptable in all material respects to the Debtors, the Requisite Junior Lenders, and DIC.

10.1.1.3. ***Confirmation Order.*** The Confirmation Order shall have been entered by the Bankruptcy Court in form and substance reasonably acceptable in all material respects to the Debtors, the Requisite Junior Lenders, and DIC and must provide for the confirmation of the Plan with respect to each Debtor.

10.1.2. Conditions to Effective Date.

10.1.2.1. ***Confirmation Order.*** The Bankruptcy Court shall have entered the Confirmation Order in form and substance reasonably acceptable in all material respects to the Debtors, the Requisite Junior Lenders, and DIC.

10.1.2.2. ***No Stay of Confirmation.*** There shall not be in force any order, decree, or ruling of any court or governmental body having jurisdiction, restraining, enjoining, or staying the consummation of, or rendering illegal the transactions contemplated by, the Plan.

10.1.2.3. ***Receipt of Required Authorization.*** All authorizations, consents, and regulatory approvals (if any) necessary to effectuate the Plan shall have been obtained.

10.1.2.4. ***Revolving Credit Facility.*** The documents evidencing the Revolving Credit Facility shall have been executed and delivered by the respective parties thereto, and all conditions precedent to the effectiveness of such documents shall have been satisfied or waived.

10.1.2.5. **Senior Secured Notes.** The documents evidencing the Senior Secured Notes shall have been executed and delivered by the respective parties thereto, and all conditions precedent to the effectiveness of each such document shall have been satisfied or waived.

10.1.2.6. **Plan Supplement.** All documents to be contained in the Plan Supplement shall be completed and in final form and substance reasonably acceptable in all material respects to the Debtors, the Requisite Junior Lenders, and DIC and, to the extent necessary, shall have been executed and delivered by the respective parties thereto.

10.1.2.7. **Implementation Transactions.** The transactions described in the Implementation Memorandum that are required to be completed on or before the Effective Date have been completed in a manner reasonably acceptable in all material respects to the Debtors, the Requisite Junior Lenders, and DIC.

10.1.2.8. **German Restructuring Opinion.** The German Restructuring Opinion shall have been delivered to the Requisite Junior Lenders, DIC, and the Senior Secured Noteholders, and shall be a positive opinion that is reasonably satisfactory in form and substance to the Requisite Junior Lenders and DIC.

10.1.2.9. **Release of Collateral.** All Collateral presently held as security for the Claims of the Financial Lenders shall have been released.

10.1.3. Waiver. Any of the conditions set forth in Sections 10.1.1 and 10.1.2 hereof, other than those contained in Sections 10.1.1.1 and 10.1.2.1, may be waived by the Debtors with the consent of the Requisite Junior Lenders, DIC, and the Senior Secured Noteholders, which consent shall not be unreasonably withheld.

10.2. Effect of Failure of Conditions. In the event that the conditions specified in Section 10.1 have not been satisfied or waived in accordance with Section 10.1.3 hereof on or before 120 days after the Confirmation Date, then, the Debtors may seek an order from the Bankruptcy Court vacating the Confirmation Order. Such request shall be served upon counsel for the Senior Agent, the Second Lien Agent, the Mezzanine Agent, the DIC Investor, the Committee (if any), the Senior Secured Noteholders, the Revolving Credit Lenders and the U.S. Trustee. If the Confirmation Order is vacated, (i) the Plan shall be null and void in all respects; (ii) any settlement of Claims or Interests provided for hereby shall be null and void without further order of the Bankruptcy Court; and (iii) the time within which the Debtors may assume and assign or reject all Executory Contracts and Unexpired Leases shall be extended for a period of 60 days after the date the Confirmation Order is vacated.

XI. RETENTION OF JURISDICTION

11.1. Bankruptcy Court. Pursuant to sections 105(c) and 1142 of the Bankruptcy Code and notwithstanding entry of the Confirmation Order and the occurrence of the Effective Date, the Bankruptcy Court will 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, among other things, jurisdiction to:

11.1.1. allow, disallow, determine, liquidate, classify, estimate, or establish the priority or Secured or unsecured status of any Claim or Interest, including, without limitation, the resolution of any request for payment of any Administrative Expense Claim or Priority Tax Claim and the resolution of any and all objections to the Secured or unsecured status, priority, amount, or allowance of Claims or Interests;

11.1.2. hear and rule upon all Causes of Action retained by the Debtors and commenced and/or pursued by the Debtors or the Reorganized Debtors;

11.1.3. resolve any matters related to: (a) the rejection, assumption, or assumption and assignment of any Executory Contract or Unexpired Lease to which any Debtor is a party or with respect to which the Debtors may be liable and to hear, determine, and, if necessary, liquidate any Claims arising therefrom, (b) any potential contractual obligation under any Executory Contract or Unexpired Lease that is assumed, and (c) any dispute regarding whether a contract or lease is or was executory or expired;

11.1.4. ensure that Distributions on account of Allowed Claims are accomplished pursuant to the provisions of the Plan;

11.1.5. decide or resolve any motions, adversary proceedings, contested or litigated matters, and any other matters and grant or deny any applications involving the Debtors that may be pending on the Effective Date;

11.1.6. adjudicate, decide, or resolve any and all matters related to section 1141 of the Bankruptcy Code;

11.1.7. enter such orders as may be necessary or appropriate to execute, implement, or consummate the provisions of the Plan and all contracts, instruments, releases, and other agreements or documents created in connection with the Plan, the Plan Supplement, the Disclosure Statement, or the Confirmation Order;

11.1.8. enter and enforce any order for the sale of property pursuant to sections 363, 1123, or 1146(a) of the Bankruptcy Code;

11.1.9. resolve any cases, controversies, suits, or disputes that may arise in connection with the consummation, interpretation, or enforcement of the Plan or any contract, instrument, release, or other agreement or document that is executed or created pursuant to the Plan, or any Person's rights arising from or obligations incurred in connection with the Plan or such documents;

11.1.10. approve any modification of the Plan before or after the Effective Date pursuant to section 1127 of the Bankruptcy Code or approve any modification of the Disclosure Statement, the Confirmation Order, or any contract, instrument, release, or other agreement or document created in connection with the Plan, the Disclosure Statement, or the Confirmation Order, or remedy any defect or omission or reconcile any inconsistency in any Bankruptcy Court order, the Plan, the Disclosure Statement, the Confirmation Order, or any contract, instrument, release, or other agreement or document created in connection with the Plan, the Disclosure

Statement, or the Confirmation Order, in such manner as may be necessary or appropriate to consummate the Plan;

11.1.11. hear and determine all applications for compensation and reimbursement of expenses of Professionals under the Plan or under sections 330, 331, 363, 503(b), 1103, and 1129(a)(9) of the Bankruptcy Code, which shall be payable by the Debtors, or the Reorganized Debtors, as applicable, only upon allowance thereof pursuant to the order of the Bankruptcy Court; provided, however, that the fees and expenses of the Debtors incurred after the Confirmation Date, including attorneys' fees, may be paid by the Reorganized Debtors in the ordinary course of business and shall not be subject to the approval of the Bankruptcy Court;

11.1.12. issue injunctions, enter and implement other orders, or take such other actions as may be necessary or appropriate to restrain interference by any Person with consummation of the Plan, implementation, or enforcement of the Plan or the Confirmation Order;

11.1.13. hear and determine matters concerning state, local, and federal taxes in accordance with sections 346, 505, and 1146 of the Bankruptcy Code;

11.1.14. enter and implement such orders as are necessary or appropriate if the Confirmation Order is for any reason or in any respect modified, stayed, reversed, revoked, or vacated, or if Distributions pursuant to the Plan are enjoined or stayed;

11.1.15. determine any other matters that may arise in connection with or related to the Plan, the Plan Supplement, the Disclosure Statement, the Confirmation Order, or any contract, instrument, release, or other agreement, or document created in connection with the Plan, the Plan Supplement, the Disclosure Statement, or the Confirmation Order;

11.1.16. enforce all orders, judgments, injunctions, releases, exculpations, indemnifications, and rulings entered in connection with the Chapter 11 Cases;

11.1.17. hear and determine all matters related to (i) the property of the Debtors and the Estates from and after the Confirmation Date and (ii) the activities of the Debtors or the Reorganized Debtors;

11.1.18. enter an order or final decree concluding or closing the Chapter 11 Cases; and

11.1.19. hear and determine such other matters as may be provided in the Confirmation Order or as may be authorized under the Bankruptcy Code.

XII. MISCELLANEOUS PROVISIONS

12.1. Plan Supplement. No later than 5 days prior to the Confirmation Hearing, the Debtors shall File with the Bankruptcy Court the Plan Supplement, which shall contain such agreements and other documents as may be necessary or appropriate to effectuate and further

evidence the terms and conditions of the Plan. Holders of Claims or Interests may obtain a copy of the Plan Supplement upon written request to the Balloting and Claims Agent.

12.2. Exemption from Registration Requirements. Pursuant to section 1145 of the Bankruptcy Code, the offering, issuance, and Distribution of any securities contemplated by the Plan shall be exempt from, among other things, the registration requirements of Section 5 of the Securities Act and any state or local law requiring registration prior to the offering, issuance, distribution, or sale of securities. In addition, any securities contemplated by the Plan will be tradable by the recipients thereof, subject to (i) the provisions of section 1145(b)(1) of the Bankruptcy Code; and (ii) the restrictions, if any, on the transferability of such securities and instruments.

12.3. Statutory Fees. All fees payable pursuant to section 1930 of title 28 of the United States Code, as determined by the Bankruptcy Court at the Confirmation Hearing, shall be paid by the Debtors on or before the Effective Date.

12.4. Third Party Agreements. The Distributions to the various Classes of Claims and Interests hereunder shall not affect the right of any Person to levy, garnish, attach, or employ any other legal process with respect to such Distributions by reason of any claimed subordination rights or otherwise. All of such rights and any agreements relating thereto shall remain in full force and effect, except as compromised and settled pursuant to the Plan.

12.5. Amendment or Modification of Plan. As provided in section 1127 of the Bankruptcy Code, modification of the Plan may be proposed in writing by the Debtors at any time before Confirmation, *provided*, that to the extent any such modification would, under the Plan Support Agreement, require the consent of the Requisite Junior Lenders and DIC, such modification shall not be made without the consent of the Requisite Junior Lenders and DIC, each acting reasonably, as provided in the Plan Support Agreement, and *provided further*, that the Plan, as modified, shall meet the requirements of sections 1122 and 1123 of the Bankruptcy Code, and the Debtors shall have complied with section 1125 of the Bankruptcy Code. The Debtors may modify the Plan at any time after Confirmation and before consummation of the Plan, *provided*, that to the extent any such modification would, under the Plan Support Agreement, require the consent of the Requisite Junior Lenders and DIC, such modification shall not be made without the consent of the Requisite Junior Lenders and DIC, each acting reasonably, as provided in the Plan Support Agreement, and *provided further*, that the Plan, as modified, shall meet the requirements of sections 1122 and 1123 of the Bankruptcy Code, and the Debtors shall have complied with section 1125 of the Bankruptcy Code, and the Bankruptcy Court, after notice and a hearing, confirms the Plan as modified, under section 1129 of the Bankruptcy Code, and the circumstances warrant such modifications. Except as specifically provided herein, a Holder of a Claim that has accepted the Plan prior to modification shall be deemed to have accepted such Plan as modified, *provided* that the Plan, as modified, does not materially and adversely change the treatment of the Claim or Interest of such Holder.

12.6. Severability. In the event that the Bankruptcy Court determines, prior to the Confirmation Date, that any provision in the Plan is invalid, void, or unenforceable, the Debtors may, at their option, (a) treat such provision as invalid, void, or unenforceable with respect to the Holder or Holders of such Claims or Interests that the provision is determined to be invalid, void,

or unenforceable, in which case such provision shall in no way limit or affect the enforceability and operative effect of any other provision of the Plan, *provided*, that, to the extent the treatment of such provision as invalid, void or unenforceable would, under the Plan Support Agreement, require the consent of the Requisite Junior Lenders, the Supporting Junior Prepetition Lenders, or the DIC Investor (or some subset thereof) acting reasonably, and such consent is not obtained, such Requisite Junior Lenders (or the appropriate subset thereof) or Supporting Junior Prepetition Lenders, as applicable, may revoke their vote in favor of the Plan, as modified, or (b) amend or modify, in accordance with subsection 12.5 above, or revoke or withdraw the Plan, in accordance with subsection 12.7 below.

12.7. Revocation or Withdrawal of Plan. The Debtors reserve the right, in their sole discretion, to revoke and withdraw the Plan or to adjourn the Confirmation Hearing at any time prior to the occurrence of the Effective Date. If the Debtors revoke or withdraw the Plan, or if Confirmation or consummation does not occur, then (i) the Plan shall be null and void in all respects, (ii) any settlement or compromise embodied in the Plan, assumption or rejection of Executory Contracts or Unexpired Leases under the Plan, and any document or agreement executed pursuant to the Plan, shall be deemed null and void, and (iii) nothing contained in the Plan shall (A) constitute a waiver or release of any Claims by or against, or Interests in, such Debtors or any other Person, (B) prejudice in any manner the rights of such Debtors or any other Person, or (C) constitute an admission of any sort by the Debtors or any other Person.

For the avoidance of doubt, if the Confirmation Hearing is adjourned, the Debtors reserve the right to amend, modify, revoke or withdraw the Plan and/or submit any new plan of reorganization at such times and in such manner as they consider appropriate, subject to the provisions of the Bankruptcy Code.

12.8. Rules Governing Conflicts Between Documents. To the extent any provision of the Disclosure Statement or any other solicitation document may be inconsistent with the terms of the Plan, the terms of the Plan shall be binding and conclusive. In the event of a conflict between the terms or provisions of the Plan and any Plan Documents other than the Plan, the terms of the Plan shall control over such Plan Documents. In the event of a conflict between the terms of the Plan or the Plan Documents, on the one hand, and the terms of the Confirmation Order, on the other hand, the terms of the Confirmation Order shall control.

12.9. Governing Law. Except to the extent that federal law (including, but not limited to, the Bankruptcy Code and the Bankruptcy Rules) is applicable or the Plan provides otherwise, the rights and obligations arising under the Plan shall be governed by, and construed and enforced in accordance with, the laws of the State of New York without giving effect to its conflicts of law principles.

12.10. Notices. Any notice required or permitted to be provided under the Plan shall be in writing and served by either (a) certified mail, return receipt requested, postage prepaid, (b) hand delivery, or (c) overnight delivery service, charges prepaid. If to the Debtors, any such notice shall be directed to the following at the addresses set forth below:

Almatis B.V.
Theemsweg 30

3197 KM Botlek
Rotterdam
The Netherlands
Attention: Mr. Remco de Jong

-- with copies to --

Almatis GmbH
Lyoner Strasse 9
60528 Frankfurt am Main
Germany
Attention: Dr. Jesko Kornemann

If to the Debtors:

Gibson, Dunn & Crutcher LLP
200 Park Avenue
New York, New York 10166-0193
Attention: Michael A. Rosenthal, Esq.
Matthew K. Kelsey, Esq.

If to the Junior Lenders:

Schulte Roth & Zabel LLP
919 Third Avenue
New York, New York 10022
Attention: Michael L. Cook, Esq.

If to DIC:

Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, New York 10153
Attention: Stephen Karotkin, Esq.
Ted S. Waksman, Esq.
Evan Lederman, Esq.

12.11. Binding Effect. The Plan shall be binding upon the Debtors, the Reorganized Debtors, the Holders of all Claims and Interests, parties in interest, Persons, and Governmental Units and their respective successors and assigns.

12.12. No Admissions. As to contested matters, adversary proceedings, and other Causes of Action or threatened Causes of Action, nothing in the Plan, the Plan Supplement, the Disclosure Statement, or other Plan Documents shall constitute or be construed as an admission of any fact or liability, stipulation, or waiver, but rather as a statement made in settlement negotiations. The Plan shall not be construed to be conclusive advice on the tax, securities, and other legal effects of the Plan as to Holders of Claims against, or Interests in, the Debtors or any of their subsidiaries and Affiliates.

12.13. Exhibits. All Exhibits and Schedules to the Plan are incorporated into and are a part of the Plan as if set forth in full herein.

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The undersigned have executed this First Amended Joint Plan of Reorganization as of the 16th day of September, 2010.

Respectfully submitted,

**ALMATIS B.V.
DIC ALMATIS HOLDCO B.V.
DIC ALMATIS MIDCO B.V.
DIC ALMATIS BIDCO B.V.
ALMATIS HOLDINGS 3 B.V.
ALMATIS HOLDINGS 9 B.V.
ALMATIS HOLDINGS 7 B.V.
ALMATIS US HOLDING, INC.
ALMATIS, INC.
ALMATIS ASSET HOLDINGS, LLC
BLITZ F07-NEUNHUNDERT-SECHZIG-DREI GMBH
ALMATIS HOLDINGS GMBH
ALMATIS GMBH**

AS DEBTORS AND DEBTORS IN POSSESSION

By: /s/ Remco de Jong
Name: Remco de Jong
Title: Chief Executive Officer

OF COUNSEL:

/s/ Michael A. Rosenthal
GIBSON, DUNN & CRUTCHER LLP
Michael A. Rosenthal (MR-7006)
Janet M. Weiss (JW-5460)
Matthew K. Kelsey (MK-3137)

200 Park Avenue
New York, NY 10166-0193
Telephone: 212.351.4000
Facsimile: 212.351.4035

ATTORNEYS FOR DEBTORS
AND DEBTORS IN POSSESSION

APPENDIX A

to

**The First Amended Joint Plan of Reorganization for the Debtors under
Chapter 11 of the Bankruptcy Code (with Technical Modifications),
as amended September 16, 2010**

proposed by

**ALMATIS B.V.,
DIC ALMATIS HOLDCO B.V., DIC ALMATIS MIDCO, B.V.,
DIC ALMATIS BIDCO B.V., ALMATIS HOLDINGS 3 B.V.,
ALMATIS HOLDINGS 9 B.V., ALMATIS HOLDINGS 7 B.V.,
ALMATIS US HOLDING, INC., ALMATIS, INC., ALMATIS ASSET HOLDINGS, LLC,
BLITZ F07-NEUNHUNDERT-SECHZIG-DREI GMBH, ALMATIS HOLDINGS GMBH,
AND ALMATIS GMBH**

Uniform Glossary of Defined Terms for Plan Documents

Unless the context otherwise requires, the following terms, when used in initially capitalized form in the Plan, the Disclosure Statement, related exhibits, and Plan Documents, shall have the following meanings. Such meanings shall be equally applicable to both the singular and plural forms of such terms. Any term used in capitalized form that is not defined herein but that is defined in the Bankruptcy Code or the Bankruptcy Rules shall have the meaning ascribed to such term by the Bankruptcy Code or the Bankruptcy Rules (with the Bankruptcy Code controlling in the event of a conflict or ambiguity). Certain defined terms used in only one Section of the Disclosure Statement are defined in such Section. The rules of construction set forth herein and in section 102 of the Bankruptcy Code shall apply. All references to the “*Plan*” shall be construed, where applicable, to include references to the Plan and all its exhibits, appendices, schedules, and annexes (and any amendments made in accordance with their terms or applicable law).

1. ***Administrative Expense*** means any cost or expense of administration of the Chapter 11 Cases incurred before the Effective Date and allowable under section 503(b) of the Bankruptcy Code and entitled to priority under section 507(a)(2) of the Bankruptcy Code including: (i) any actual and necessary postpetition cost or expense of preserving the Estates or operating the businesses of the Debtors; (ii) any payment required to cure a default on an assumed executory contract or unexpired lease; (iii) any postpetition cost, indebtedness, or contractual obligation duly and validly incurred or assumed by a Debtor in the ordinary course of its business; (iv) compensation or reimbursement of expenses of Professionals to the extent allowed by the Bankruptcy Court under sections 330(a) or 331 of the Bankruptcy Code; (v) Claims entitled to administrative expense status under any order with respect to the use of Cash Collateral entered in the Chapter 11 Cases; and (vi) any expense reimbursement or other fees or costs owed under a Commitment Letter executed by the Debtors and approved as administrative expenses by the Authorization Order.

2. ***Administrative Expense Claim*** means any Claim for the payment of an Administrative Expense.

3. ***Affiliate*** has the meaning set forth in section 101(2) of the Bankruptcy Code.

4. ***Aggregate Mezzanine Almatris Topco 1 Shares*** means 40 percent of the Almatris Topco 1 Shares, subject to dilution by the SSN Shares, the PIK Preference Warrants, and the Management Options. The holders of the Almatris Topco 1 Shares issued as a part of the Aggregate Mezzanine Almatris Topco 1 Shares may receive Cash distributions as a result of operation of the Mezzanine Investor Ratchet at Exit.

5. ***Agreed Co-Investor*** shall have the meaning ascribed to such term in the Restructuring Term Sheet.

6. ***Allowed*** means with respect to any Claim or Interest, except as otherwise provided herein: (i) a Claim or Interest that is scheduled by the Debtors on their Schedules as neither disputed, contingent, nor unliquidated, and as to which the Debtors or other party in

interest have not Filed an objection by the Claims Objection Bar Date; (ii) a Claim or Interest that is not Disputed by the Debtors or the Reorganized Debtors, as applicable, or that has been Allowed by a Final Order; (iii) a Claim or Interest that is Allowed (a) pursuant to the Plan, (b) in any stipulation that is approved by the Bankruptcy Court, or (c) pursuant to any contract, instrument, indenture, or other agreement entered into or assumed in connection with the Plan; (iv) a Claim relating to a rejected Executory Contract or Unexpired Lease that either (a) is not Disputed by the Debtors or the Reorganized Debtors, as applicable, or (b) has been Allowed by Final Order; or (v) a Claim or Interest as to which a Proof of Claim or a proof of Interest, as the case may be, has been timely Filed and as to which no objection has been filed by the Claims Objection Bar Date.

7. ***Allowed Amount*** of any Claim or Interest means the amount at which that Claim or Interest is Allowed.

8. ***Almatis Group*** means the Debtors and their Affiliates.

9. ***Almatis STAK Depository Receipts*** means, collectively, the STAK 1 Depository Receipts and the STAK 2 Depository Receipts.

10. ***Almatis Topco 1*** means either (a) the private limited liability company (*besloten vennootschap*) to be incorporated in The Netherlands and formed on or prior to the Effective Date or (b) with the consent of the Requisite Junior Lenders and DIC, and as and if elected by the Debtors on or before the filing of the Plan Supplement, the Dutch Co-op if it can be converted into a public limited liability company (*naamloze vennootschap*), in either case that will hold 100% of the issued shares in Almatis Topco 2.

11. ***Almatis Topco 1 Direction Agreement*** means that certain agreement substantially in the form filed in the Plan Supplement, pursuant to which the Dutch Foundation inter alia agrees to adopt the requisite resolutions to permit and direct Almatis Topco 1 to take, and cause its subsidiaries to take, certain actions to implement the Plan, as well as pursuant to which the Dutch Foundation agrees to transfer the shares in Almatis Topco 1 to Almatis Topco 1 in accordance with the terms of the Plan.

12. ***Almatis Topco 1 Equity Interests*** means the Almatis Topco Shares, the Almatis STAK Depository Receipts, and the Almatis Topco 1 Warrants.

13. ***Almatis Topco 1 Shares*** means the ordinary shares in Almatis Topco 1, with such economic governance provisions as are set forth in the Restructuring Term Sheet, which shares shall represent one hundred (100%) percent of the ordinary equity in Almatis Topco 1, subject to dilution by the SSN Shares, the PIK Preference Warrants, and the Management Options.

14. ***Almatis Topco 1 Warrants*** means, collectively, the SSN Shares and the PIK Preference Warrants.

15. ***Almatis Topco 2*** means the private limited liability company (*besloten vennootschap*) to be incorporated in The Netherlands and formed on or prior to the Effective Date that will be wholly owned by Almatis Topco 1 and own, after the Effective Date, 100% of

the of the issued shares in DIC Almatris Holdco B.V.; *provided, however*, that if Dutch Co-op is Almatris Topco 1, Reorganized DIC Almatris Holdco B.V. will be Almatris Topco 2.

16. ***Almatris Topco Shares*** means, collectively, the Almatris Topco 1 Shares, the Senior Preference Shares, and the Junior Preference Shares.

17. ***Ancillary Lender*** means each lender under the Senior Credit Facility (or an Affiliate of such lender) who made available an Ancillary Facility (as defined in the Senior Credit Agreement) in accordance with clause 9 of the Senior Credit Agreement.

18. ***Ancillary Facility Claims*** means Claims arising under any Ancillary Facility (as defined in the Senior Credit Agreement) that was made available by any Ancillary Lender in accordance with clause 9 of the Senior Credit Agreement.

19. ***Assets*** means all property wherever located in which the Debtors hold a legal or equitable interest, including all property described in section 541 of the Bankruptcy Code and all property disclosed in the Debtors' respective Schedules and the Disclosure Statement.

20. ***Avoidance Actions*** means any and all actual or potential Claims to avoid a transfer of property or an obligation incurred by the Debtors pursuant to any applicable section of the Bankruptcy Code, including, without limitation, sections 544, 545, 547, 548, 549, 550, 551, 553(b), and 724(a) of the Bankruptcy Code.

21. ***Ballot*** means each of the ballot forms for voting to accept or reject the Plan distributed to all Holders of Impaired Claims entitled to vote on the Plan.

22. ***Balloting and Claims Agent*** means Epiq Bankruptcy Solutions, LLC, retained by the Debtors in the Chapter 11 Cases.

23. ***Ballot Instructions*** means the instructions for completion of a Ballot; the Ballot Instructions applicable to a Ballot shall be distributed to a Holder concurrently with the Ballot.

24. ***Bankruptcy Code*** means title 11 of the United States Code, 11 U.S.C. sections 101-1532, as in effect on the Petition Date, together with all amendments and modifications thereto subsequently made, to the extent applicable to the Chapter 11 Cases.

25. ***Bankruptcy Court*** means the United States Bankruptcy Court for the Southern District of New York or any other court having jurisdiction over the Chapter 11 Cases.

26. ***Bankruptcy Rules*** means the Federal Rules of Bankruptcy Procedure and the local rules and general orders of the Bankruptcy Court, as in effect on the Petition Date, together with all amendments and modifications thereto subsequently made applicable to the Chapter 11 Cases.

27. ***Business Day*** means any day other than a Saturday, Sunday, or a legal holiday observed in New York City, London, or Amsterdam.

28. **Cash** means the legal tender of the United States of America, or the Euro, as applicable.

29. **Cash Collateral** has the meaning set forth in section 363(a) of the Bankruptcy Code.

30. **Causes of Action** means all actions, causes of action, liabilities, obligations, rights, suits, damages, judgments, remedies, demands, setoffs, defenses, recoupments, crossclaims, counterclaims, third-party claims, indemnity claims, contribution claims, or any other claims whatsoever, in each case held by the Debtors, whether known or unknown, matured or unmatured, fixed or contingent, liquidated or unliquidated, disputed or undisputed, suspected or unsuspected, foreseen or unforeseen, direct or indirect, choate or inchoate, existing or hereafter arising, in law, equity, or otherwise, based in whole or in part upon any act or omission or other event occurring prior to the Petition Date or during the course of the Chapter 11 Cases, including through the Effective Date.

31. **Certificate** means any instrument evidencing a Claim or an Interest.

32. **Chapter 11 Cases** means (i) when used with reference to a particular Debtor, the chapter 11 case pending for that Debtor under chapter 11 of the Bankruptcy Code in the Bankruptcy Court, and (ii) when used with reference to all Debtors, the procedurally consolidated chapter 11 cases pending for the Debtors in the Bankruptcy Court.

33. **Claim** has the meaning set forth in section 101(5) of the Bankruptcy Code, against any Debtor or any Estate whether or not asserted.

34. **Claimant** means the Holder of a Claim.

35. **Claims Objection Bar Date** means, with respect to any Claim, the 180th day following the latest of the Effective Date, the date such Claim is Filed, and such later date as may be established from time to time by the Bankruptcy Court as the last date for filing objections to such Claim.

36. **Class** means a category of Holders of Claims or Interests, as set forth in Article III of the Plan, pursuant to section 1122 of the Bankruptcy Code.

37. **Class 3 Distribution** means the Class 3 PIK Notes.

38. **Class 3 Distribution Procedures** means, as to any Claimant in Class 3 and except as may be ordered by the Bankruptcy Court, execution by such Claimant of the following documents:

- i. a Ratification Letter, ratifying all acts performed by the Disbursing Agent on behalf of such Claimant, substantially in the form attached as **Exhibit D** to the Disbursing Agent Agreement; and
- ii. any other item reasonably required under the Disbursing Agent Agreement.

39. **Class 3 PIK Notes** means the €52,100,000 of senior paid-in-kind unsecured notes issued by Almatris Topco 2. The Class 3 PIK Notes shall be issued on terms and conditions consistent with the provisions of the Restructuring Term Sheet.

40. **Class 4 Distribution** means the Mezzanine Lender Almatris Topco 1 Shares and the Mezzanine Lender Junior Preference STAK 2 Depository Receipts.

41. **Class 5 Distribution** means the Junior Mezzanine Lender Almatris Topco 1 Shares and the Junior Mezzanine Lender Junior Preference STAK 2 Depository Receipts.

42. **Classes 4 and 5 Distribution Procedures** means, as to any Claimant in Classes 4 and 5 and except as may be ordered by the Bankruptcy Court, execution by such Claimant of the following documents:

- i. a Ratification Letter, ratifying all acts performed by the Disbursing Agent on behalf of such Claimant, substantially in the form attached as **Exhibit D** to the Disbursing Agent Agreement;
- ii. a power of attorney, substantially in the form attached as **Exhibit E** to the Disbursing Agent Agreement, authorizing the Dutch Representative to execute on behalf of such Claimant a Dutch law notarial deed of issue of shares and depository receipts for shares, substantially in the form annexed to the Call Option Agreement attached as **Exhibit B** to the Disbursing Agent Agreement, between the Claimant and Almatris Topco 1 placing with the Claimant the Mezzanine Shares and Mezzanine Creditor Group STAK Depository Receipts to be distributed to such Claimant under the Plan;
- iii. a confirmation statement issued by a lawyer admitted to practice under the laws of the jurisdiction governing the Claimant, which may include in-house counsel, confirming the existence and authority of the Claimant, substantially in the form attached as **Exhibit F** to the Disbursing Agent Agreement;
- iv. a deed of adherence binding such Claimant to the provisions of the Shareholders Agreement, which deed shall be substantially in the form attached as **Exhibit H** to the Disbursing Agent Agreement; and
- v. any other item reasonably required under the Disbursing Agent Agreement.

43. **Collateral** means any property or interest in property of an Estate that is subject to a Lien to secure the payment or performance of a Claim, which Lien is not subject to avoidance or otherwise invalid under the Bankruptcy Code or applicable state law.

44. **Collective Bargaining Agreements** means those certain collective bargaining agreements, or their equivalent in jurisdictions other than the United States, entered into by certain of the Debtors from time to time.

45. **Commitment Letters** means, collectively, the GSO Commitment Letter, the DIC Equity Commitment Letter, the Revolving Credit Facility Commitment Letter, the Sankaty and GoldenTree Commitment Letter, and the JPM and MLI Engagement Letter.

46. **Committee** means the official committee of unsecured creditors for the Debtors, if any, appointed by the U.S. Trustee.

47. **Confirmation, Confirmation of the Plan, or Plan Confirmation** means the confirmation of the Plan by the Bankruptcy Court.

48. **Confirmation Date** means the date on which the Confirmation Order is entered on the docket of the Bankruptcy Court.

49. **Confirmation Hearing** means the hearing held by the Bankruptcy Court pursuant to section 1128 of the Bankruptcy Code to consider Confirmation of the Plan, as such hearing may be adjourned or continued from time to time.

50. **Confirmation Objection Deadline** means the date set by the Bankruptcy Court for the filing of objections to Confirmation of the Plan.

51. **Confirmation Order** means the order of the Bankruptcy Court confirming the Plan pursuant to section 1129 and other applicable sections of the Bankruptcy Code.

52. **Conversion Date** means the date that the DIC Investment Escrow Agent completes the conversion of the DIC Equity Contribution into Euros.

53. **Corporate Structure and Governance Documents** means the documents evidencing the corporate structure and governance applicable to the New Tower Companies and the Reorganized Debtors, including the New Articles of Association, the Shareholders Agreement, and any other agreements set forth in the Restructuring Term Sheet, which definitive documents will be substantially in the form filed in the Plan Supplement.

54. **Creditor** means any Person holding a Claim against a Debtor's Estate or pursuant to section 102(5) of the Bankruptcy Code against property of the Debtor that arose or is deemed to have arisen on or prior to the Petition Date.

55. **Cure Claim** means a Claim based upon the Debtors' defaults under an Executory Contract or Unexpired Lease existing as of the time such contract or lease is assumed by the Debtors pursuant to section 365 of the Bankruptcy Code.

56. **Debtor** means any of the Debtors.

57. **Debtors** means DIC Almatris Holdco B.V., DIC Almatris Midco B.V., Almatris Bidco B.V., Almatris Holdings 3 B.V., Almatris Holdings 9 B.V., Almatris B.V., Almatris Holdings 7 B.V., Almatris US Holding, Inc., Almatris, Inc., Almatris Asset Holdings LLC, Blitz F07-neunhundert-sechzig-drei GmbH, Almatris Holdings GmbH, and Almatris GmbH.

58. **DIC** means Dubai International Capital LLC.

59. **DIC Almatris Topco 1 Shares** means 60 percent of the Almatris Topco 1 Shares issued on the Effective Date, subject to dilution by the SSN Shares, the PIK Preference Warrants, and the Management Options, which Almatris Topco 1 Shares shall be issued to the DIC Investor on the Effective Date in exchange for a payment equal to €38,828,618.23 (the Euro equivalent of \$50 million as of the Conversion Date).

60. **DIC Equity Commitment Letter** means that certain letter, dated July 23, 2010, by and between DIC and the Debtors providing, among other things, for payment of the DIC Equity Contribution. A copy of the DIC Equity Commitment Letter is annexed as **Exhibit M** to the Disclosure Statement.

61. **DIC Equity Contribution** means €77,657,236.47 (the Euro equivalent of \$100 million as of the Conversion Date) deposited by DIC with the DIC Investment Escrow Agent pursuant to the DIC Investment Escrow Agreement, which will be disbursed, in accordance with the provisions of the DIC Investment Escrow Agreement, in exchange for, on the Effective Date, the DIC Investment Consideration.

62. **DIC Investment Consideration** means the DIC Almatris Topco 1 Shares and the DIC Senior Preference STAK 1 Depository Receipts.

63. **DIC Investment Escrow Account** means the escrow account or accounts established pursuant to the DIC Investment Escrow Agreement.

64. **DIC Investment Escrow Agent** means JPMorgan Chase Bank, N.A.

65. **DIC Investment Escrow Agreement** means that certain escrow agreement, annexed as **Exhibit N** to the Disclosure Statement, setting forth the terms and conditions applicable to the escrow relative to the DIC Equity Contribution.

66. **DIC Investor** means the legal entity or entities owned, controlled, managed or advised by DIC, acting as a group, nominated by DIC to hold the DIC Investment Consideration and the DIC Senior Preference Shares, and the Permitted Transferees of such entities.

67. **DIC Investor Distribution Procedures** means execution by the DIC Investor of the documents required to effect Distribution of the DIC Investment Consideration to the DIC Investor in consideration for the DIC Equity Contribution, including but not limited to execution of the documents necessary to bind the DIC Investor to the provisions of the Shareholders Agreement:

- i. a power of attorney, substantially in the form Filed with the Bankruptcy Court as Annex 12 of the Plan Supplement, authorizing the execution on behalf of the DIC Investor of Dutch law notarial deeds of issue of shares and depository receipts for shares, substantially in the form Filed with the Bankruptcy Court as Annex 12 of the Plan Supplement, between the DIC Investor, STAK 1, and Almatris Topco 1 placing with the DIC Investor the DIC Investment Consideration to be distributed to the DIC Investor under the Plan;

- ii. a confirmation statement issued by a lawyer admitted to practice under the laws of the jurisdiction governing the DIC Investor, which may include in-house counsel, confirming the existence and authority of the DIC Investor, substantially in the form Filed with the Bankruptcy Court as Annex 12 of the Plan Supplement;
- iii. such information and documentation as the Debtors may reasonably require to ensure compliance with applicable withholding and reporting requirements, including delivery of the applicable Internal Revenue Service Form W-8 or Internal Revenue Service Form W-9;
- iv. the Shareholders Agreement; and
- v. any other item reasonably required under the Shareholders Agreement.

68. ***DIC Senior Preference Shares*** means Senior Preference Shares with a liquidation preference equal to the Euro equivalent (as of the Conversion Date) of \$50 million, which shall be issued by Almatris Topco 1 to STAK 1 on the Effective Date.

69. ***DIC Senior Preference STAK 1 Depository Receipts*** means depository receipts issued by STAK 1 to the DIC Investor, which depository receipts represent the beneficial right to the DIC Senior Preference Shares. The DIC Senior Preference STAK 1 Depository Receipts shall be stapled to the Almatris Topco 1 Shares distributed to DIC on account of the DIC Equity Contribution.

70. ***Disbursing Agent*** means, as the context requires, the Debtors, the Reorganized Debtors, the Senior Facility Agent, The Bank of New York Mellon as the Disbursing Agent under the Disbursing Agent Agreement, or such other Person or Persons identified in the Plan Supplement as the disbursing agent for the Distributions required under the Plan.

71. ***Disbursing Agent Agreement*** means that certain agreement by and among the Disbursing Agent, the New Tower Companies, the Dutch Foundation, STAK 2, Almatris B.V., Almatris, Inc., and Almatris GmbH governing the rights and obligations of the Disbursing Agent and the Debtors with respect to Distributions to Holders of Class 3, 4, and 5 Claims under the Plan and with respect to the assignment of the Class 3 Claims to Almatris Topco 2 and the assignment of the Class 4 and 5 Claims to Almatris Topco 1 or Almatris Topco 2, as provided in the Implementation Memorandum. The final form of the Disbursing Agent Agreement will be filed in the Plan Supplement.

72. ***Disclosure Statement*** means that certain “Disclosure Statement in Support of the First Amended Joint Plan of Reorganization for the Debtors Under Chapter 11 of the Bankruptcy Code,” dated August 23, 2010, including all exhibits attached thereto or referenced therein, as submitted by the Debtors in a form acceptable in all material respects to the Requisite Junior Lenders and DIC (each acting reasonably), pursuant to section 1125 of the Bankruptcy Code and approved by the Bankruptcy Court in the Disclosure Statement Approval Order, as such Disclosure Statement may be further amended, supplemented, or modified from time to

time with the consent of the Requisite Junior Lenders and DIC (each acting reasonably) and further approval of the Bankruptcy Court.

73. **Disclosure Statement Approval Order** means that certain order entered by the Bankruptcy Court on August 24, 2010 [Docket No. 403], (i) approving the Disclosure Statement and (ii) establishing certain procedures with respect to the solicitation and tabulation of votes to accept or reject the Plan.

74. **Disputed** means, with respect to a Claim, a Claim that is not Allowed or as to which an objection to the allowance thereof, or action to equitably subordinate or otherwise seek recovery from the Holder of the Claim or Interest, has been interposed by the Claims Objection Bar Date or within any other applicable period of limitation fixed by the Plan, the Bankruptcy Code, the Bankruptcy Rules, or a Final Order, or as to which an objection has been interposed and such Claim has not been Allowed in whole or in part by a Final Order.

75. **Distribution** means any distribution by the Disbursing Agent to the Holders of Allowed Claims pursuant to Article VIII of the Plan.

76. **Distribution Date**, when used with respect to each Claim, means the date that shall take place as soon as practicable after the later of: (i) the Effective Date, (ii) the date a Claim becomes payable pursuant to any agreement with the Disbursing Agent, or (iii) solely with respect to Disputed Claims, if any, as of the Effective Date, no later than 30 days after the date upon which any such Disputed Claim becomes an Allowed Claim.

77. **Distribution Procedures** means the Class 3 Distribution Procedures, the Classes 4 and 5 Distribution Procedures, the DIC Investor Distribution Procedures, and the SSN Distribution Procedures, as applicable.

78. **Distribution Record Date** means the record date for purposes of making distributions under the Plan on account of Allowed Claims, which date shall be the Confirmation Date.

79. **Dollar Notes** means the Senior Secured Notes having an aggregate principal amount of at least \$400 million but no more than \$420 million, to be issued on the Effective Date by Reorganized Almatris Holdings 9 B.V. to the Dollar Noteholders pursuant to the terms of the Senior Secured Notes Facility.

80. **Dollar Noteholders** means GSO.

81. **Dutch Co-op** means DIC Almatris Equityco Cooperatief U.A., a co-operative organized under the laws of The Netherlands.

82. **Dutch Foundation** means Stichting Almatris Restructuring, the sole incorporator of Almatris Topco 1.

83. **Dutch Foundation Almatris Topco 1 Shares** means 1,800,000 Almatris Topco 1 Shares, each with a nominal amount of €0.01, issued to the Dutch Foundation upon incorporation of Almatris Topco 1.

84. ***Dutch Representative*** means such person as may be selected by the Disbursing Agent, in its sole discretion, to implement in The Netherlands the transactions contemplated by the Plan.

85. ***Effective Date*** means the date specified by the Debtors in a notice filed with the Bankruptcy Court as the date on which the Plan shall take effect, which date shall be after the later of (i) the date on which the Confirmation Order shall have been entered and is not subject to any stay; and (ii) the date on which the conditions to the Effective Date provided for in Section 10.1.2 of the Plan have been satisfied or waived.

86. ***Equity Security*** means any equity security as defined in section 101(16) of the Bankruptcy Code in a Debtor.

87. ***Estate*** means, as to each Debtor, the estate created for such Debtor in its Chapter 11 Case pursuant to section 541 of the Bankruptcy Code.

88. ***Euro*** means the Euro, the single currency unit of the Participating Member States.

89. ***Euro Notes*** means the €110,000,000 in aggregate principal amount of Senior Secured Notes to be issued by Reorganized Almatris Holdings 9 B.V. to the Euro Noteholders pursuant to the terms of the Senior Secured Notes Facility.

90. ***Euro Noteholders*** means GoldenTree and Sankaty.

91. ***Exculpated Parties*** means (i) each of the Debtors, (ii) the Committee, if any, and its members, (iii) the Revolving Credit Parties, (iv) the Senior Secured Noteholders, (v) the Senior Agent, (vi) the Mezzanine Agent, (vii) DIC, (viii) the DIC Investor, (ix) the Informal Junior Creditors' Committee, and its members, (x) Oaktree, and (xi) the Security Trustee, and each of the respective officers, directors, employees (including Executive Management), Professionals, professionals, and agents of each of the foregoing; along with the successors, assigns and Affiliates of each of the foregoing.

92. ***Executive Management*** means Remco de Jong and Charles Herlinger.

93. ***Executive Management Contracts*** means the employment contracts, as amended, supplemented or otherwise modified, by and between the relevant Debtor and Remco de Jong and by and between the relevant Debtor and Charles Herlinger.

94. ***Executory Contract*** means a contract to which one or more of the Debtors is a party and that is subject to assumption or rejection under section 365 of the Bankruptcy Code.

95. ***Exit*** means (i) a sale, in one or more related transactions, of (A) all of the Almatris Topco 1 Shares; or (B) all or substantially all of the assets of the Group by way of a stock sale, merger or other business combination transaction, or (ii) any admission to listing or to trading on a securities exchange of Almatris Topco 1, a reorganized Almatris Topco 1 (as a Listco or otherwise), or a material subsidiary of the Group.

96. **Exit Proceeds** shall have the meaning ascribed to such term in the Restructuring Term Sheet, as such term is implemented in the definitive documents filed in the Plan Supplement.

97. **Federal Judgment Rate** means the federal judgment interest rate which was in effect as of the Petition Date.

98. **File** or **Filed** means file, filed, or filing with the Bankruptcy Court or its authorized designee in the Chapter 11 Cases.

99. **Final Order** means, as applicable, an order or judgment of the Bankruptcy Court or other court of competent jurisdiction with respect to the relevant subject matter, which has not been reversed, stayed, modified, or amended, and as to which the time to appeal, seek certiorari, or move for a new trial, reargument, or rehearing has expired and no appeal, petition for certiorari, or motion for a new trial, reargument, or rehearing has been timely filed, or as to which any appeal that has been taken, any petition for certiorari, or motion for a new trial, reargument, or rehearing that has been or may be Filed has been resolved by the highest court to which the order or judgment was appealed or from which certiorari was sought; *provided, however,* that the possibility that a motion pursuant to section 502(j) or 1144 of the Bankruptcy Code or under Rule 60 of the Federal Rules of Civil Procedure, or any analogous rule under the Bankruptcy Rules, may be filed relating to such order shall not cause such order to not be a "Final Order".

100. **Finance Documents** has the meaning ascribed to such term in the Senior Credit Agreement.

101. **Financial Lenders** means, collectively, the Senior Lenders, Second Lien Lenders, Mezzanine Lenders and Junior Mezzanine Lenders.

102. **First Lien Lenders** means those certain Lenders (excluding Second Lien Lenders) as defined in the Senior Credit Agreement.

103. **First Lien Lender Claim** means the Claim arising under the Senior Credit Facility and owed to a First Lien Lender, including, without limitation, all accrued and unpaid interest accrued prior to the Petition Date at the contract rate or default rate, as applicable, under the Senior Credit Agreement, all accrued and unpaid interest from the Petition Date through the Effective Date at the default rate under the Senior Credit Agreement, any accrued and unpaid fees and expenses, and other obligations, owed to a First Lien Lender under the Senior Credit Facility, *provided, however,* that First Lien Lender Claims do not include any Ancillary Facility Claims, Hedge Counterparty Claims or L/C and Guarantee Claims, and *provided further, however,* that any adequate protection payments made in Cash to a First Lien Lender pursuant to the terms of any cash collateral order entered under section 363 of the Bankruptcy Code shall reduce the amount of such First Lien Lender Claim.

104. **Forfeiture Date** means the date that is the one year anniversary of the Effective Date.

105. **General Unsecured Claim** means any Claim, other than a Senior Lender Claim, Intercompany Claim, Subordinated Claim or a Junior Lender Claim, that is neither Secured nor entitled to priority under the Bankruptcy Code or any order of the Bankruptcy Court, including any Claim arising from the rejection of an Executory Contract or Unexpired Lease under section 365 of the Bankruptcy Code.

106. **German Escrow Agreements** means various escrow agreements entered into before the Petition Date by and between Almatris Holdings GmbH, as Trustor, and the German Escrow Trustee, as Trustee.

107. **German Escrows** means the pre-petition escrows established by Almatris Holdings GmbH to demonstrate, among other things, its ability to pay certain debts when they fall due according to sec. 17 of the German Insolvency Act.

108. **German Escrow Trustee** means Schultze & Braun Vermögensverwaltungs- und Treuhandgesellschaft GmbH, represented by Dr. Rainer Riggert, as trustee, or any other Person serving as trustee of a German Escrow, and any successors thereto.

109. **German Restructuring Opinion** means an independent expert's opinion on the restructuring concept of the management according to the requirements of the jurisdiction of the German Supreme Court.

110. **GoldenTree** means GoldenTree Asset Management LP.

111. **Governmental Unit** has the meaning ascribed to such term in section 101(27) of the Bankruptcy Code.

112. **Group** means Almatris Topco 1 and its direct and indirect subsidiary entities from time to time.

113. **GSO** means GSO Capital Partners, LP and/or one or more funds managed or advised by GSO Capital Partners LP and/or its affiliates, and any Permitted Transferee (as defined in the Restructuring Term Sheet) of the foregoing.

114. **GSO Commitment Letter** means that certain Commitment Letter and Additional Matters Letter by and among GSO, DIC and the Debtors attached as **Exhibit F** to the Disclosure Statement.

115. **Hedge Counterparties** means those certain Hedge Counterparties as defined in the Senior Credit Facility and the Intercreditor Agreement.

116. **Hedge Counterparty Claim** means a Claim arising under the relevant Swap Agreement and owed to any of the Hedge Counterparties, including, without limitation, all accrued and unpaid interest at the contract rate or default rate, as applicable, under the applicable Swap Agreement accrued prior to the Petition Date, all accrued and unpaid interest at the default rate accrued from the Petition Date through the Effective Date under the Swap Agreement, any accrued and unpaid fees and expenses, and other obligations, owed to any of the Hedge Counterparties under the relevant Swap Agreement: *provided, however*, that any adequate

protection payments made in Cash to a Hedge Counterparty pursuant to the terms of any cash collateral order entered under section 363 of the Bankruptcy Code shall reduce the amount of such Hedge Counterparty Claim.

117. **Holder** means any Person holding an Interest or Claim.

118. **Impaired** means a Claim or a Class of Claims that is impaired within the meaning of section 1124 of the Bankruptcy Code.

119. **Implementation Memorandum** means the memorandum describing the restructurings, transfers, or other corporate transactions that the Debtors determine to be necessary or appropriate to effect the Restructuring in compliance with the Bankruptcy Code and applicable Dutch and German law and, to the maximum extent possible, in a tax efficient manner. A non-final form of the Implementation Memorandum is attached to the Disclosure Statement as **Exhibit J**. The Plan Supplement will include a substantially final form of the Implementation Memorandum.

120. **Informal Junior Creditors Committee** means the informal committee of junior lenders represented by Schulte Roth & Zabel LLP in connection with the Chapter 11 Cases.

121. **Instructing Group** means: (a) with respect to Almatris Holdings 3 B.V., Almatris Holdings 9 B.V., Almatris B.V., Almatris Holdings 7 B.V., Almatris US Holding, Inc., Almatris, Inc., Almatris Asset Holdings LLC, Blitz F07-neunhundert-sechzig-drei GmbH, Almatris Holdings GmbH, and Almatris GmbH, a 66-²/₃% majority (by amount) of the Holders of Second Lien Claims, Mezzanine Claims, and Junior Mezzanine Claims; or (b) with respect to DIC Almatris Midco B.V., and DIC Almatris Bidco B.V., a 90% majority (by amount) of the Holders of Second Lien Claims and Mezzanine Claims, and 100% of the Holders of Junior Mezzanine Claims.

122. **Intercompany Claim** means any Claim held by a Debtor against another Debtor or any Claim held by an Affiliate against a Debtor.

123. **Intercompany Contracts** means any Executory Contract by or between or among any of the Debtors other any Executory Contract by or between or among any of the Debtors and any Debtor whose Subplan is not confirmed by the Bankruptcy Court.

124. **Intercompany Interests** means the Interests held in a Debtor by another Debtor, but does not include any such Interests held by a Debtor whose Subplan is not confirmed by the Bankruptcy Court.

125. **Intercreditor Agreement** means that certain intercreditor agreement, dated 31 October 2007 (as amended, restated, supplemented and/or otherwise modified) by and among, *inter alia*, DIC Almatris Midco B.V. and others, Various Creditors and UBS Limited, as Senior Agent and Security Trustee.

126. **Interests** means, as to each Debtor, any: (i) Equity Security of such Debtor, including all shares or similar securities in any Debtor, whether or not transferable or

denominated “stock”, and whether issued, unissued, authorized, or outstanding; (ii) any warrants, options, or contractual rights to purchase, sell, subscribe or acquire such Equity Security at any time and all rights arising with respect thereto; and (iii) any similar interest in a Debtor. For the avoidance of doubt, Interests includes any and all rights of ownership of whatever kind or nature in any Debtor that is organized under the laws of the Federal Republic of Germany or The Netherlands.

127. **Issuing Bank** means UBS Limited and any lender under the Senior Credit Agreement which has notified the Senior Agent that it has agreed to DIC Almatris Bidco B.V.’s request to be an Issuing Bank pursuant to and in accordance with the terms of the Senior Credit Agreement.

128. **JPM and MLI Engagement Letter** means that certain Engagement Letter by and among J.P. Morgan Securities Ltd., Merrill Lynch International, DIC, and the Debtors, attached as **Exhibit F** to the Disclosure Statement.

129. **Junior Advisors** means, collectively, Versatus Advisers LLP, Freshfields Bruckhaus Deringer LLP, Schulte Roth & Zabel LLP, Capstone Partners LLC, FTI Consulting, Inc., and Simmons & Simmons LLP.

130. **Junior Lender Claims** means, collectively, the Second Lien Claims, the Mezzanine Claims and the Junior Mezzanine Claims.

131. **Junior Mezzanine Claim** means a Claim arising under the Junior Mezzanine Credit Agreement and owed to a Junior Mezzanine Lender, including, without limitation, all accrued and unpaid interest, fees, and expenses, and other obligations owed to a Junior Mezzanine Lender under the Junior Mezzanine Credit Agreement. The Junior Mezzanine Claim of a Junior Mezzanine Lender that owns non-US dollar denominated loans and Claims shall be Allowed in US dollars using the exchange rate in effect on the Petition Date.

132. **Junior Mezzanine Credit Agreement** means that certain Junior Mezzanine Facility Agreement dated 11 November 2007 (as amended, restated, supplemented and/or otherwise modified) together with all Finance Documents (as defined therein), agreements, documents, notes, instruments, and any other agreements delivered pursuant thereto or in connection therewith.

133. **Junior Mezzanine Lender** means a Finance Party as defined under the Junior Mezzanine Credit Agreement.

134. **Junior Mezzanine Lender Almatris Topco 1 Shares** means 12.3 percent of the Aggregate Mezzanine Almatris Topco 1 Shares.

135. **Junior Mezzanine Lender Junior Preference STAK 2 Depository Receipts** means Junior Preference STAK 2 Depository Receipts issued by STAK 2 to the Junior Mezzanine Lenders, which depository receipts represent the beneficial rights to 12.3 percent of the Mezzanine Junior Preference Shares. The Junior Mezzanine Lender Junior Preference STAK 2 Depository Receipts shall be stapled to the Mezzanine Shares issued on the Effective Date to the Junior Mezzanine Lenders.

136. **Junior Preference Shares** means the 15 percent paid-in-kind junior preference shares to be issued by Almatris Topco 1, which Junior Preference Shares shall be junior to the Senior Preference Shares. All Junior Preference Shares, whether issued on the Effective Date or otherwise, shall be issued to STAK 2, for which Junior Preference Shares STAK 2 shall issue (a) Mezzanine Creditor Group STAK Depository Receipts and (b) the SSN Junior Preference STAK 2 Depository Receipts. The terms of the Junior Preference Shares will be consistent with the Restructuring Term Sheet, and the definitive documents with respect to such Junior Preference Shares will be filed in the Plan Supplement.

137. **Junior Preference STAK 2 Depository Receipts** means the depository receipts issued by STAK 2, as provided in the Plan, upon issuance of Junior Preference Shares to STAK 2.

138. **KEIP Term Sheets** means those certain term sheets attached to the Disclosure Statement as **Exhibit K**, providing the terms and conditions of the Key Employee Incentive Plan and the Key Senior Employee Incentive Plan.

139. **Key Employee Incentive Plan** means the restructuring incentive plan for key employees, the material terms of which are set forth in the KEIP Term Sheets. The final form of the Key Employee Incentive Plan will be filed in the Plan Supplement.

140. **Key Senior Employee Incentive Plan** means the restructuring incentive plan for key senior employees, the material terms of which are set forth in the KEIP Term Sheets. The final form of the Key Senior Employee Incentive Plan will be filed in the Plan Supplement.

141. **L/C and Guarantee Claims** means Claims arising under various letters of credit or guarantees that were issued under the Senior Credit Facility.

142. **Lien** has the meaning set forth in section 101(37) of the Bankruptcy Code.

143. **Liquidation Analysis** means the liquidation analysis attached as **Exhibit B** to the Disclosure Statement.

144. **Listco** means a new parent company interposed between Almatris Topco 1 and its shareholders, if approved in accordance with the Shareholders Agreement, to facilitate an Exit as contemplated under the Restructuring Term Sheet, *provided* that the creation of Listco does not result in having a materially adverse effect on any of the rights or obligations of the holders of Almatris Topco Shares.

145. **Management Incentive Plan** means the post-Effective Date incentive plan for management of Almatris Topco 1 and its subsidiaries (including the Reorganized Debtors), the terms and conditions of which are set forth in the MIP Term Sheet. The final form of the Management Incentive Plan will be filed in the Plan Supplement.

146. **Management Options** means the options to acquire Almatris Topco 1 Shares to be issued to management of the Reorganized Debtors pursuant to the Management Incentive Plan.

147. **Management Term Sheet** means the restructuring term sheet attached to the Disclosure Statement as **Exhibit I** providing for the treatment of Executive Management upon the occurrence of the Restructuring, provided, among other things, that certain performance criteria are satisfied. Definitive documents with respect to the treatment set forth in the Management Term Sheet will be substantially in the form filed in the Plan Supplement.

148. **Mezzanine Agent** means the agent(s) to the Mezzanine Creditor Group under the Mezzanine Credit Agreement in such capacity.

149. **Mezzanine Claim** means a Claim arising under the Mezzanine Credit Agreement and owed to a Mezzanine Lender, including, without limitation, all accrued and unpaid interest, fees, and expenses, and other obligations owed to a Mezzanine Lender under the Mezzanine Credit Agreement. The Mezzanine Claim of a Mezzanine Lender that owns non-US dollar denominated loans and Claims shall be Allowed in US dollars using the exchange rate in effect on the Petition Date.

150. **Mezzanine Credit Agreement** means that certain Mezzanine Facility Agreement dated 31 October 2007 (as amended, restated, supplemented and/or otherwise modified) together with all Finance Documents (as defined therein), agreements, documents, notes, instruments, and any other agreements delivered pursuant thereto or in connection therewith.

151. **Mezzanine Creditor Group** means, collectively, the Holders of Allowed Mezzanine Claims and Holders of Allowed Junior Mezzanine Claims.

152. **Mezzanine Creditor Group STAK Depository Receipts** means, collectively, the Mezzanine Lender Junior Preference STAK 2 Depository Receipts and the Junior Mezzanine Lender Junior Preference STAK 2 Depository Receipts.

153. **Mezzanine Investor Ratchet** means the entitlement of the Mezzanine Creditor Group to Cash distributions on account of the Mezzanine Shares if, at Exit, the Enterprise Value (as defined in the Restructuring Term Sheet) of Almatris Topco 1 exceeds certain benchmarks described in the Restructuring Term Sheet. The Mezzanine Investor Ratchet, consistent with the terms described in the Restructuring Term Sheet, shall be set forth in the Shareholders Agreement, the final form of which shall be filed in the Plan Supplement.

154. **Mezzanine Lender** means a Finance Party as defined in the Mezzanine Credit Agreement.

155. **Mezzanine Lender Almatris Topco 1 Shares** means 87.7 percent of the Aggregate Mezzanine Almatris Topco 1 Shares.

156. **Mezzanine Lender Junior Preference STAK 2 Depository Receipts** means Junior Preference STAK 2 Depository Receipts issued by STAK 2 to the Mezzanine Lenders, which depository receipts represent the beneficial rights to 87.7 percent of the Mezzanine Junior Preference Shares. The Mezzanine Lender Junior Preference STAK 2 Depository Receipts shall be stapled to the Mezzanine Shares issued on the Effective Date to the Mezzanine Lenders.

157. **Mezzanine Junior Preference Shares** means Junior Preference Shares with a liquidation preference of \$16.7 million, which shares will be issued by Almatris Topco 1 to STAK 2.

158. **Mezzanine Shares** means the Mezzanine Lender Almatris Topco 1 Shares and the Junior Mezzanine Lender Almatris Topco 1 Shares.

159. **MIP Term Sheet** means that certain term sheet attached to the Disclosure Statement as **Exhibit H**, providing the terms and conditions of the Management Incentive Plan, including the issuance of the Management Options. Definitive documents evidencing the Management Incentive Plan and the Management Options will be substantially in the form filed in the Plan Supplement.

160. **New Articles of Association** means, as to Almatris Topco 1, Almatris Topco 2, and any Reorganized Debtor that is organized under the laws of The Netherlands, the articles of association of such entity, which articles of association shall be substantially in the form filed in the Plan Supplement.

161. **New Boards** means the initial boards of directors (or their equivalents under applicable law) of the Reorganized Debtors, the New Tower Companies, and their subsidiaries.

162. **New Bylaws** means, as to any Reorganized Debtor that is a U.S. entity, the bylaws of such entity, and as to any Reorganized Debtor that is not a U.S. entity, any equivalent corporate governance document, which documents shall be substantially in the forms filed in the Plan Supplement.

163. **New Certificate of Formation** means the form of the revised certificates of incorporation or other formation of each of the Reorganized Debtors that is not organized under the laws of the Netherlands, which New Certificates of Formation shall be substantially in the form filed in the Plan Supplement.

164. **New Intercreditor Agreement** means the intercreditor agreement among the Reorganized Debtors, the Revolving Credit Lenders, the Senior Secured Noteholders, and the agent for the Revolving Credit Facility. Definitive documents with respect to the New Intercreditor Agreement will be filed in the Plan Supplement.

165. **New Tower Companies** means Almatris Topco 1 and Almatris Topco 2.

166. **Non-Restructured Lender Claims** means (a) the Second Lien Lender Claims, together with pre and post petition interest on such Claims, (b) the Mezzanine Claims, together with pre and post petition interest on such Claims, and (c) the Junior Mezzanine Claims, together with pre and post petition interest on such Claims.

167. **Non-Restructured Lender Claim Assignment Agreement** means that certain agreement, substantially in the form to be filed in the Plan Supplement, which provides for the assignment from the Disbursing Agent to Almatris Topco 1 and Almatris Topco 2, as

provided in the Implementation Memorandum, of the Non-Restructured Lender Claims in Classes 3(c)-(m), 4(c)-(m), and 5(b)-(f).

168. **Oaktree** means Oaktree Capital Management, L.P. and companies or investment funds owned and/or managed, directly or indirectly, by Oaktree Capital Management, L.P.

169. **Oaktree Settlement** means that certain settlement by and between the Debtors and Oaktree compromising and settling disputes with Oaktree related to its Senior Lender Claims under the Plan, the currency in which such Claims would be paid, Oaktree's support for the Plan, and Oaktree's support for the continued use of cash collateral, among other things, which settlement has been approved by the Bankruptcy Court by an order dated August 24, 2010 [Docket No. 402] granting the Debtors' Motion Pursuant to Bankruptcy Rule 9019 for an Order Authorizing and Approving the Settlement Agreement with Oaktree Capital Management, L.P. and its Affiliates [Docket No. 358], as amended by the Debtors' Amended Motion Pursuant to Bankruptcy Rule 9019 for an Order Authorizing and Approving the Settlement Agreement with Oaktree Capital Management, L.P. and its Affiliates [Docket No. 363].

170. **Other Priority Claim** means any Claim, other than an Administrative Expense Claim or a Priority Tax Claim, entitled to priority in right of payment under section 507(a) of the Bankruptcy Code.

171. **Other Secured Claim** means any Secured Claim that is not a Senior Lender Claim, a Second Lien Lender Claim, a Mezzanine Claim, or a Junior Mezzanine Claim. For the avoidance of doubt, Ancillary Facility Claims and L/C and Guarantee Claims are Other Secured Claims.

172. **Participating Member States** means any state of the European Union that adopts or has adopted the Euro as its lawful currency in accordance with legislation of the European Union relating to economic and monetary union.

173. **Pension Plan** means those pension or retirement or other post-employment benefit agreements (or their equivalent in jurisdictions other than the United States) to which the Debtors are party.

174. **Permitted Transferee** shall have the meaning ascribed to such term in the Restructuring Term Sheet.

175. **Person** means any person, including without limitation, any individual, entity, corporation, partnership, limited liability company, limited liability partnership, joint venture, association, joint stock company, estate, trust, unincorporated association or organization, official committee, *ad hoc* committee or group, governmental agency or political subdivision thereof, the U.S. Trustee, and any successors or assigns of any of the foregoing.

176. **Petition Date** means April 30, 2010.

177. **PIK Notes** means the Class 3 PIK Notes and the SSN PIK Notes. The PIK Notes shall be issued on terms and conditions consistent with the provisions of the Restructuring Term Sheet. The definitive documents related to the PIK Notes shall be filed in the Plan Supplement.

178. **PIK Preference Warrants** shall have the meaning ascribed to such term in the Restructuring Term Sheet. The PIK Preference Warrants shall be issued on terms and conditions consistent with the provisions of the Restructuring Term Sheet. The definitive documents related to the PIK Preference Warrants shall be filed in the Plan Supplement.

179. **Plan** means the First Amended Joint Plan of Reorganization for the Debtors under Chapter 11 of the Bankruptcy Code proposed by the Debtors, dated August 23, 2010, and all documents or exhibits attached thereto or referenced therein including, without limitation, the Plan Documents, as the same may be amended, modified, or supplemented from time to time; the Plan incorporates the Subplans for each Debtor.

180. **Plan Documents** means the Plan, the Plan Supplement, the Disclosure Statement, and all documents, attachments, and exhibits attached to the Plan or the Disclosure Statement that aid in effectuating the Plan, as the same may be amended, modified, or supplemented, in accordance with their terms.

181. **Plan Objection Deadline** means 5:00 p. m. on September 13, 2010 (Prevailing U.S. Eastern Time) and is the deadline by which objections to the Plan must be Filed with the Bankruptcy Court and served in accordance with the Disclosure Statement Approval Order.

182. **Plan Supplement** means the supplement to the Plan Filed by the Debtors with the Bankruptcy Court [Docket No. 420], which supplement contains forms of substantially final documents required for the implementation of the Plan.

183. **Plan Support Agreement** means that certain Plan Support Agreement, by and among the Almatris Group (as defined therein), DIC (as defined therein) and the Supporting Junior Prepetition Lenders (as defined therein), executed by the Almatris Group on August 5, 2010, with the approval of the Bankruptcy Court [Docket No. 349].

184. **Postpetition Period** means the period of time following the Petition Date through the Effective Date.

185. **Prepetition Plan Support Agreement** means that certain Plan Support Agreement, by and among the Almatris Group (as defined therein) and the Supporting Senior Prepetition Lenders (as defined therein), executed by the Almatris Group on April 14, 2010.

186. **Priority Tax Claim** means a Claim of a kind specified in section 507(a)(8) of the Bankruptcy Code.

187. **Professional Compensation Claim** means all Administrative Expense Claims for compensation, indemnification, or reimbursement of expenses incurred by

Professionals through the Confirmation Date pursuant to section 327, 328, 330, 331, 363, or 503(b) of the Bankruptcy Code in connection with the Chapter 11 Cases.

188. **Professionals** means those Persons (a) employed pursuant to an order of the Bankruptcy Court in accordance with sections 327, 328, 363, or 1103 of the Bankruptcy Code and to be compensated for services pursuant to sections 327, 328, 329, 330, 331, and 363 of the Bankruptcy Code, for which compensation and reimbursement has been allowed by the Bankruptcy Court pursuant to section 503(b)(1) of the Bankruptcy Code and/or (b) for which compensation and reimbursement has been Allowed by the Bankruptcy Court or is sought pursuant to section 503(b)(4) of the Bankruptcy Code.

189. **Proof of Claim** means any proof of claim filed with the Bankruptcy Court or the Balloting and Claims Agent with respect to a Debtor pursuant to section 501 of the Bankruptcy Code and Bankruptcy Rules 3001 or 3002.

190. **Pro Rata Share** means, with reference to any Distribution on account of any Allowed Claim or Allowed Interest in a Class, a Distribution equal in amount to the ratio (expressed as a percentage) that the amount of such Claim or Interest bears to the aggregate amount of all Allowed Claims or Allowed Interests in the same Class.

191. **Record Date** means August 24, 2010, the date on which the Bankruptcy Court entered the Disclosure Statement Approval Order.

192. **Reinstated** means, as to an Allowed Claim or Allowed Interest, leaves unaltered the legal, equitable and contractual rights to which such Claim or Interest entitles the Holder.

193. **Rejected Executory Contract and Unexpired Lease List** means the list (as may be amended from time to time), as determined by the Debtors or the Reorganized Debtors, of Executory Contracts and Unexpired Leases (including any amendments or modifications thereto) that will be rejected by the Debtors pursuant to Article VI of the Plan.

194. **Released Parties** means (i) each of the Debtors, (ii) the Committee, if any, and its members, (iii) the Revolving Credit Parties, (iv) the Senior Secured Noteholders, (v) the Senior Agent, (vi) the Mezzanine Agent, (vii) DIC, (viii) the Informal Junior Creditors' Committee, and its members, (ix) the DIC Investor, (x) Oaktree, and (xi) the Security Trustee, along with the respective officers, directors, employees (including Executive Management), Professionals, professionals, and agents of each of the foregoing; along with the successors, assigns and Affiliates of each of the foregoing.

195. **Reorganized** means, when used with reference to a Debtor, such Debtor on and after the Effective Date.

196. **Requisite Junior Lenders** means those Supporting Junior Prepetition Lenders holding at least 66-2/3% of the outstanding principal amount of each of the Second Lien Claims, the Mezzanine Claims, and the Junior Mezzanine Claims (determined separately for each Class of Claims) held by all Supporting Junior Prepetition Lenders who are parties to the Plan Support Agreement.

197. **Restructuring** means the restructuring of the Debtors' capital structure implemented by the Plan, the Restructuring Term Sheet and the transactions contemplated in connection therewith.

198. **Restructuring Term Sheet** means that certain term sheet providing a summary of the terms and conditions of the Restructuring effectuated by the Plan, including the issuance of equity in, and the corporate governance of, the New Tower Companies and the Reorganized Debtors, which Restructuring Term Sheet (together with its schedules and attachments) is attached as **Exhibit D** to the Disclosure Statement. The provisions of the Restructuring Term Sheet, including the provisions of the MIP Term Sheet and the Management Term Sheet, will be incorporated into the Corporate Structure and Governance Documents.

199. **Revolving Credit Arranger Parties** means, collectively, J.P. Morgan plc, Merrill Lynch International, JPMorgan Chase Bank, N.A. and Bank of America, N.A., in any capacity under the applicable Commitment Letters or the Revolving Credit Loan Documents.

200. **Revolving Credit Facility** means that certain \$50 million exit revolving credit facility, the principal terms of which are set forth in the Revolving Credit Facility Commitment Letter. The Revolving Credit Facility shall be secured by a security interest in substantially all of the assets of the Reorganized Debtors ranking senior to the Senior Secured Notes. The definitive documents related to the Revolving Credit Facility shall be filed in the Plan Supplement.

201. **Revolving Credit Facility Commitment Letter** means that certain Revolving Credit Facility Commitment Letter by and among the Revolving Credit Arranger Parties, DIC and the Debtors attached as **Exhibit G** to the Disclosure Statement and the related fee letter agreement.

202. **Revolving Credit Lenders** means, collectively, the lenders under the Revolving Credit Facility.

203. **Revolving Credit Loan Documents** means the credit agreement, notes, guarantees, the Revolving Credit Facility Commitment Letter, and all other loan and security documents relating to the Revolving Credit Facility, and all other agreements, instruments and documents executed in connection therewith, in each case, in form and substance acceptable to the Revolving Credit Arranger Parties, and as the same may be amended, restated, supplemented or otherwise modified from time to time.

204. **Revolving Credit Parties** means, collectively, the Revolving Credit Arranger Parties and the Revolving Credit Lenders.

205. **Sankaty** means Sankaty Credit Opportunities IV, LP.

206. **Sankaty and GoldenTree Commitment Letter** means that certain Commitment Letter by and among Sankaty, GoldenTree, DIC and the Debtors attached as **Exhibit F** to the Disclosure Statement.

207. **Schedules** means the schedules, statements, and lists filed by the Debtors with the Bankruptcy Court pursuant to Bankruptcy Rule 1007, as they may be amended or supplemented from time to time.

208. **Second Lien Claim** means a Claim arising under the Senior Credit Facility and owed to a Second Lien Lender, including, without limitation, all accrued and unpaid interest, fees, and expenses, and other obligations owed to a Second Lien Lender under the Senior Credit Agreement. The Second Lien Claim of a Second Lien Lender that owns non-US dollar denominated securities, shall be Allowed in US dollars using the exchange rate in effect on the Petition Date.

209. **Second Lien Lenders** means those certain Second Lien Lenders as defined in the Senior Credit Agreement.

210. **Section 510(b) Claims** means any Claim against the Debtors arising from rescission of a purchase or sale of a security of the Debtors or any of them or an Affiliate of the Debtors, for damages arising from the purchase or sale of such a security, or for reimbursement or contribution allowed under section 502 of the Bankruptcy Code on account of such a Claim.

211. **Secured** means when referring to a Claim: (i) secured by a Lien on property in which an Estate has an interest, which Lien is valid, perfected, and enforceable pursuant to applicable law, or by reason of a Bankruptcy Court order, or that is subject to setoff pursuant to section 553 of the Bankruptcy Code, to the extent of the value of the creditor's interest in the Estate's interest in such property or to the extent of the amount subject to setoff, as applicable, as determined pursuant to section 506(a) of the Bankruptcy Code or (ii) Allowed as such pursuant to the Plan. For the avoidance of doubt, a Claim shall be "Secured" hereunder if such security would be recognized as valid and enforceable under applicable law of the foreign jurisdiction pursuant to which such security was created.

212. **Securities Act** means the Securities Act of 1933, 15 U.S.C. §§ 77a-77m, as in effect on the Petition Date, together with all amendments and modifications thereto subsequently made applicable to the Chapter 11 Cases.

213. **Security Trustee** means UBS Limited in its capacity as Security Trustee under the Intercreditor Agreement.

214. **Senior Agent** means UBS Limited, as facility agent for the First Lien Lenders under the Senior Credit Facility.

215. **Senior Credit Agreement** means that certain Senior and Second Lien Facilities Agreement, dated 31 October 2007 (as amended, supplemented, or otherwise modified), for DIC Almatris Bidco B.V. arranged by UBS Limited with UBS Limited acting as Facility Agent, the Issuing Bank, and Security Trustee.

216. **Senior Credit Facility** means the Senior Credit Agreement, together with all Finance Documents (as defined in the Senior Credit Agreement) and agreements, documents, notes, instruments, and any other agreements delivered pursuant thereto or in connection

therewith, which provides for certain Term Facilities, Revolving Facilities, and Ancillary Facilities (as these terms are defined in the Senior Credit Agreement).

217. **Senior Lender Claims** means the First Lien Lender Claims and the Hedge Counterparty Claims.

218. **Senior Lenders** means the First Lien Lenders and the Hedge Counterparties.

219. **Senior Preference Shares** means the 15 percent paid-in-kind senior preference shares to be issued by Almatris Topco 1, which Senior Preference Shares shall be senior to the Junior Preference Shares. All Senior Preference Shares, whether issued on the Effective Date or otherwise, shall be issued to STAK 1, for which Senior Preference Shares STAK 1 shall issue (a) the DIC Senior Preference STAK 1 Depository Receipts and (b) the SSN Senior Preference STAK 1 Depository Receipts. The terms of the Senior Preference Shares will be consistent with the Restructuring Term Sheet, and the definitive documents with respect to such Senior Preference Shares will be filed in the Plan Supplement.

220. **Senior Preference STAK 2 Depository Receipts** means the depository receipts issued by STAK 1 to the DIC Investor (in connection with the DIC Investment) and to the Senior Secured Noteholders, as provided in the Plan, upon issuance of Junior Preference Shares to STAK 1.

221. **Senior Secured Notes** means, collectively, the Dollar Notes and the Euro Notes.

222. **Senior Secured Noteholders** means, collectively, the Dollar Noteholders and the Euro Noteholders and such other investors as may purchase Senior Secured Notes pursuant to a syndication process or otherwise.

223. **Senior Secured Notes Facility** means that certain notes purchase and guarantee agreement pursuant to which the Senior Secured Notes (including the Senior Secured Notes Facility Upsize Option) are issued to the Senior Secured Noteholders, the principal terms and conditions of which Senior Secured Notes are set forth in the SSN Term Sheets. Definitive documents evidencing the Senior Secured Notes Facility shall be filed in the Plan Supplement. The Senior Secured Notes Facility shall be secured by security interests in substantially all of the assets of the Reorganized Debtors as provided in the SSN Term Sheets, ranking junior only to the Revolving Credit Facility under the terms and conditions of the New Intercreditor Agreement.

224. **Senior Secured Notes Facility Documents** means the facility or indenture, notes, guarantees, the SSN Term Sheets, and all other loan and security documents relating to the Senior Secured Notes Facility, and all other agreements, instruments and documents executed in connection therewith, as the same may be amended, restated, supplemented or otherwise modified from time to time, in each case, in form and substance reasonably acceptable to (i) GSO in the case of such Senior Secured Notes Facility Documents relating to the Dollar Notes and (ii) Sankaty and GoldenTree in the case of such Senior Secured Notes Facility Documents relating to the Euro Notes.

225. **Senior Secured Notes Facility Upsize Option** means that certain option exercisable by the Debtors to issue and sell to GSO an additional \$20,000,000 of the Dollar Notes, subject to the terms and conditions of the GSO Commitment Letter and the term sheet attached thereto. Definitive documents evidencing the Senior Secured Notes Facility Upsize Option will be filed in the Plan Supplement.

226. **Share Register** means, with respect to any Person, the registry of interest holders of such Person.

227. **Shareholders Agreement** means that certain Investment Agreement, to be entered into as of the Effective Date, by and among Almatris Topco 1 and the holders of any equity interest in Almatris Topco 1, including holders of Almatris Topco 1 Shares, Senior Preference Shares, STAK 1 Depository Receipts, STAK 2 Depository Receipts, and Management Options, which agreement shall be substantially in the form filed in the Plan Supplement; the principal terms of the Shareholders Agreement are set forth in the Restructuring Term Sheet.

228. **Solicitation Package** means the package mailed to Holders of Claims entitled to vote to accept or reject the Plan, which package contains, among other things, (i) a copy of the Plan; (ii) a copy of the Disclosure Statement; (iii) the appropriate Ballot, Ballot Instructions, and Ballot return envelope; (iv) a cover letter from the Debtors; and (v) a letter in support of the Plan provided by certain Supporting Junior Prepetition Lenders (as defined in the Plan Support Agreement).

229. **SSN Almatris Topco 1 Shares** means Almatris Topco 1 Shares in an amount to the SSN Share Allocation.

230. **SSN Depository Receipts** means, collectively, the SSN Senior Preference STAK 1 Depository Receipts and the SSN Junior Preference STAK 2 Depository Receipts.

231. **SSN Distribution Procedures** means execution by the Senior Secured Noteholders of the documents required to effect Distribution of the SSN PIK Notes, the SSN Almatris Topco 1 Shares, the SSN Senior Preference STAK 1 Depository Receipts and the SSN Junior Preference STAK 2 Depository Receipts to be distributed to the Senior Secured Noteholders, including but not limited to execution of the documents necessary to bind the Senior Secured Noteholders to the provisions of the Shareholders Agreement:

- i. an accession letter binding such Senior Secured Noteholder to the provisions of the Senior Secured Notes Facility, and the other finance documents related thereto, which accession letter shall be substantially in the form Filed with the Bankruptcy Court as Annex 13 of the Plan Supplement;
- ii. a deed of adherence binding such Senior Secured Noteholder to the provisions of the Shareholders Agreement, which deed shall be substantially in the form attached as **Exhibit H** to the Disbursing Agent Agreement;

- iii. a power of attorney, substantially in the form Filed with the Bankruptcy Court as Annex 12 of the Plan Supplement, authorizing the execution on behalf of Senior Secured Noteholder of Dutch law notarial deeds of issue of shares and depository receipts for shares, substantially in the form Filed with the Bankruptcy Court as Annex 12 of the Plan Supplement, between such Senior Secured Noteholder, STAK 1, STAK 2 and Almatris Topco 1 (as applicable) placing with the such Senior Secured Noteholder the SSN Almatris Topco 1 Shares, the SSN Senior Preference STAK 1 Depository Receipts and the SSN Junior Preference STAK 2 Depository Receipts to be distributed to such Senior Secured Noteholder under the Plan;
- iv. a confirmation statement issued by a lawyer admitted to practice under the laws of the jurisdiction governing the Senior Secured Noteholder, which may include in-house counsel, confirming the existence and authority of such Senior Secured Noteholder, substantially in the form Filed with the Bankruptcy Court as Annex 12 of the Plan Supplement; and
- v. any other item reasonably required to effect the Distribution of the SSN Almatris Topco 1 Shares, the SSN Senior Preference STAK 1 Depository Receipts and the SSN Junior Preference STAK 2 Depository Receipts.

232. ***SSN Junior Preference STAK 2 Depository Receipts*** means depository receipts issued to the Senior Secured Noteholders by STAK 2, which depository receipts represent the beneficial rights to the SSN Junior Preference Share Allocation.

233. ***SSN Junior Preference Share Allocation*** means Junior Preference Shares with a liquidation preference equal to the excess of (1) the quotient obtained by dividing (a) USD \$16.7 million by (b) one minus the SSN Percentage (expressed as a fraction), over (2) USD \$16.7 million, which Junior Preference Shares will be issued by Almatris Topco 1 to STAK 2, for which shares STAK 2 will issue the SSN Junior Preference STAK 2 Depository Receipts.

234. ***SSN Junior Preference Shares*** means the SSN Junior Preference Share Allocation to be issued to STAK 2 that will entitle the Senior Secured Noteholders to the SSN Junior Preference STAK 2 Depository Receipts.

235. ***SSN Percentage*** means 7.71%.

236. ***SSN PIK Notes*** means the senior paid-in-kind, unsecured notes issued by Almatris Topco 2 in an amount equal to the excess of (1) the quotient obtained by dividing (a) EUR 52.1 million (or the USD equivalent) by (b) one minus the SSN Percentage (expressed as a fraction), over (2) EUR 52.1 million (or the USD equivalent).

237. ***SSN Senior Preference STAK 1 Depository Receipts*** means depository receipts issued to the Senior Secured Noteholders by STAK 1, which depository receipts represent the beneficial rights to the SSN Senior Preference Share Allocation.

238. ***SSN Senior Preference Share Allocation*** means Senior Preference Shares with a liquidation preference equal to the excess of (1) the quotient obtained by dividing (a) the

amount equal to 50% of the DIC Equity Contribution by (b) one minus the SSN Percentage (expressed as a fraction), over (2) the amount equal to 50% of the DIC Equity Contribution, which Senior Preference Shares will be issued by Almatris Topco 1 to STAK 1, for which shares STAK 1 will issue the SSN Senior Preference STAK 1 Depository Receipts to the Senior Secured Noteholders.

239. **SSN Senior Preference Shares** means the SSN Senior Preference Share Allocation to be issued to STAK 1 that will entitle the Senior Secured Noteholders to the SSN Senior Preference STAK 1 Depository Receipts.

240. **SSN Share Allocation** means an amount equal to the excess of (1) the quotient obtained by dividing (a) the aggregate Almatris Topco 1 Shares issued and outstanding on the Effective Date by (b) one minus the SSN Percentage (expressed as a fraction), over (2) the Aggregate Almatris Topco 1 Shares on the Effective Date.

241. **SSN Shares** means, collectively, the SSN Almatris Topco 1 Shares, the SSN Senior Preference Shares, and the SSN Junior Preference Shares.

242. **SSN Term Sheets** means the term sheets attached as exhibits to the GSO Commitment Letter and the Sankaty and GoldenTree Commitment Letter.

243. **STAK 1** means a Dutch trust foundation (stichting administratiekantoor) formed on or prior to the Effective Date to hold the Senior Preference Shares for the benefit of the DIC Investor and the Senior Secured Noteholders. As provided in the Restructuring Term Sheet, STAK 1 will be a party to the Shareholders Agreement and will not exercise the voting rights pertaining to the Senior Preference Shares. The organizational documents of STAK 1, including such documents and agreements as govern the obligations of STAK 1 relative to the DIC Investor and the Senior Secured Noteholders, will be filed in the Plan Supplement.

244. **STAK 1 Depository Receipts** means the SSN Senior Preference STAK 1 Depository Receipts and the DIC Senior Preference STAK 1 Depository Receipts.

245. **STAK 2** means a Dutch trust foundation (stichting administratiekantoor) formed on or prior to the Effective Date to hold the Junior Preference Shares for the benefit of the Mezzanine Creditor Group and the Senior Secured Noteholders. As provided in the Restructuring Term Sheet, STAK 2 will be a party to the Shareholders Agreement and will not exercise the voting rights pertaining to the Junior Preference Shares. The organizational documents of STAK 2, including such documents and agreements as govern the obligations of STAK 2 relative to the Mezzanine Creditor Group and the Senior Secured Noteholders, will be filed in the Plan Supplement.

246. **STAK 2 Depository Receipts** means the SSN Junior Preference STAK 2 Depository Receipts, the Mezzanine Lender Junior Preference STAK 2 Depository Receipts and the Junior Mezzanine Lender Junior Preference STAK 2 Depository Receipts.

247. **Subordinated Claim** means any Section 510(b) Claim and any Claim that is neither Secured nor entitled to priority under the Bankruptcy Code or any order of the

Bankruptcy Court and that is subordinated to General Unsecured Claims, but does not include Junior Lender Claims.

248. **Subplan** means, when used in connection with a Debtor, the Plan of Reorganization under Chapter 11 of the Bankruptcy Code for such Debtor that is incorporated into the Plan.

249. **Supporting Junior Prepetition Lenders** has the meaning ascribed to such term in the Plan Support Agreement.

250. **Swap Agreements** means that certain ISDA Master Agreement dated as of January 4, 2008, between UBS Limited and Almatis B.V., that certain ISDA Master Agreement dated as of January 4, 2008, between UBS AG, London Branch and Almatis Holdings GmbH, that certain ISDA Master Agreement dated as of January 4, 2008, between UBS AG, London Branch and Almatis US Holding Inc., that certain ISDA Master Agreement dated as of January 14, 2008, between Almatis Holdings GmbH and Commerzbank Aktiengesellschaft, and that certain ISDA Master Agreement dated as of March 20, 2008, between Almatis B.V. and Commerzbank Aktiengesellschaft.

251. **Unclaimed Property** means unclaimed Cash or other property held by the Disbursing Agent under the Disbursing Agent Agreement and any Distributions returned to or otherwise held by the Disbursing Agent on the Forfeiture Date as well as any other Distributions not claimed on or before the Forfeiture Date.

252. **Unexpired Lease** means a lease to which one or more of the Debtors is a party that is subject to assumption or rejection under section 365 of the Bankruptcy Code.

253. **Unimpaired** means, with respect to a Class of Claims or Interests, a Class of Claims or Interests that is unimpaired within the meaning of section 1124 of the Bankruptcy Code.

254. **USD** means United States Dollars, the legal tender of the United States of America.

255. **U.S. Trustee** means the United States Trustee for the Southern District of New York.

256. **U.S. Trustee Fees** means all fees and charges assessed against the Estates under section 1930 of title 28 of the United States Code, and interest, if any, for delinquent quarterly fees pursuant to section 3717 of title 31 of the United States Code.

257. **Voting Deadline** means 5:00 p.m. (Prevailing U.S. Eastern Time) on September 13, 2010, which is the deadline for submitting Ballots.

258. **Voting Report** means the report prepared by the Balloting and Claims Agent which reports the results of the tabulation of votes to accept or reject the Plan.