

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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IN RE:	:	Chapter 11
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ALMATIS B.V., <i>et al.</i> , ¹	:	Case No. 10-12308 (MG)
	:	
Debtors.	:	Jointly Administered
	:	
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**FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER
CONFIRMING THE FIRST AMENDED PLAN OF REORGANIZATION
FOR THE DEBTORS UNDER CHAPTER 11 OF THE BANKRUPTCY CODE**

The First Amended Joint Plan of Reorganization for the Debtors under Chapter 11 of the Bankruptcy Code (with technical amendments) [Docket No. 438] (as amended, modified, or supplemented, the "***Plan***") having been filed with the United States Bankruptcy Court for the Southern District of New York (the "***Court***") by the above-captioned debtors and debtors-in-possession (the "***Debtors***"); and the Disclosure Statement with Respect to First Amended Joint Plan of Reorganization for the Debtors under Chapter 11 of the Bankruptcy Code, dated as of August 23, 2010 (the "***Disclosure Statement***"), having been filed with this Court [Docket No. 399]; and the Disclosure Statement, and appropriate Ballots² for voting on the Plan, having been approved, and transmitted to Holders of Claims in Classes 3(c)-(m), Classes 4(c)-(m), Classes 5(b)-(f), and Classes 8(b)-(m) in accordance with that certain Order (I) Approving the Disclosure Statement; (II) Establishing Procedures for Solicitation and Tabulation of Votes To Accept or Reject the Plan, Including (A) Approving the Form and Manner of Distribution of Solicitation

¹ The Debtors are as follows: Almatiss B.V., DIC Almatiss Holdco B.V., DIC Almatiss Midco B.V., DIC Almatiss Bidco B.V., Almatiss Holdings 3 B.V., Almatiss Holdings 9 B.V., Almatiss Holdings 7 B.V., Almatiss US Holding, Inc., Almatiss, Inc., Almatiss Asset Holdings, LLC, Blitz F07-neunhundert-sechzig-drei GmbH, Almatiss Holdings GmbH, and Almatiss GmbH.

² All capitalized terms used and not otherwise defined in this Confirmation Order shall have the meanings ascribed to them in the Plan.

Packages, (B) Approving the Form and Manner of Notice of the Confirmation Hearing, (C) Establishing a Record Date and Approving Procedures for Distribution of Solicitation Packages, (D) Approving Forms of Ballots, (E) Establishing the Deadline for Receipt of Ballots, and (F) Approving the Procedures for Vote Tabulations; (III) Establishing the Deadline and Procedures for Filing Objections to (A) Confirmation of the Plan, and (B) Proposed Cure Amounts Related to Contracts and Leases Assumed under the Plan; and (IV) Granting Related Relief, dated August 24, 2010 [Docket No. 403] (the "**Disclosure Statement Approval Order**"); and the Debtors having filed the Notice of (I) Proposed Assumption of Executory Contracts and Unexpired Leases, (II) Proposed Cure Amounts in Connection Therewith and (III) Deadline to Object Thereto (the "**Cure Notice**"); and the Debtors having filed the Rejected Executory Contract and Unexpired Lease List; and the Debtors having filed their Memorandum of Law in Support of Confirmation of First Amended Plan of Reorganization for the Debtors Under Chapter 11 of the Bankruptcy Code with this Court on September 16, 2010 [Docket No. 424] (the "**Confirmation Memorandum**"); and the hearing to consider the confirmation of the Plan having been held before the Court on September 20, 2010 (the "**Confirmation Hearing**") after due and sufficient notice was given to Holders of Claims against, and Interests in, the Debtors and other parties in interest in accordance with the Disclosure Statement Approval Order, title 11 of the United States Code (as amended, the "**Bankruptcy Code**"), the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**"), and the local bankruptcy rules of this Court (the "**Local Rules**"), in each case as established by the affidavits of service, mailing, and/or publication filed with this Court prior to the Confirmation Hearing (collectively, the "**Notice Affidavits**");³ and upon all of the proceedings held before this Court and after full consideration of: (i) each of the objections to the confirmation of the Plan filed with this Court and not

³ The Notice Affidavits are located at Docket Nos. 407, 409, 411, and 412.

subsequently withdrawn, settled, or deemed moot (the "**Objections**"); (ii) the Declaration of Christina F. Pullo on Behalf of of Epiq Bankruptcy Solutions, LLC, Regarding Voting and Tabulation of Ballots Accepting and Rejecting the First Amended Joint Plan of Reorganization for the Debtors Under Chapter 11 of the Bankruptcy Code, filed on September 15, 2010 [Docket No. 414] (the "**Voting Declaration**") by Epiq Bankruptcy Solutions, LLC ("**Epiq**"), the Debtors' voting and claims agent which certifies that the Plan has been accepted by Classes 3(c)-(m), Classes 4(c)-(m), Classes 5(b)-(f), and Classes 8(b)-(m), in excess of the statutory thresholds in section 1126(c) of the Bankruptcy Code; (iii) testimony proffered or presented at the Confirmation Hearing, (iv) the declarations and/or affidavits filed with this Court; (v) all other evidence proffered or adduced at, memoranda and objections filed in connection with, and arguments of counsel made at, the Confirmation Hearing; and (vi) the entire record of the Chapter 11 Cases (as defined below); and after due deliberation thereon; and good cause appearing therefor;⁴

IT IS HEREBY FOUND AND DETERMINED that:

A. **Chapter 11 Petitions.** On April 30, 2010 (the "**Petition Date**"), the Debtors in the above-captioned chapter 11 cases (the "**Chapter 11 Cases**") filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in these Chapter 11 Cases. No

⁴ The findings and conclusions set forth in this Confirmation Order and in the record of the Confirmation Hearing constitute this Court's findings of fact and conclusions of law pursuant to Bankruptcy Rule 7052, made applicable to this proceeding pursuant to Bankruptcy Rule 9014. To the extent any of the following findings of fact constitute conclusions of law, they are adopted as such. To the extent any of the following conclusions of law constitute findings of fact, they are adopted as such.

official committee of unsecured creditors has been appointed pursuant to section 1102 of the Bankruptcy Code.

B. Jurisdiction; Venue; Core Proceeding (28 U.S.C. §§ 157(b)(2) and 1334(a)).

This Court has jurisdiction over the Chapter 11 Cases under 28 U.S.C. §§ 157 and 1334. Venue is proper under 28 U.S.C. §§ 1408 and 1409. Confirmation of the Plan is a core proceeding under 28 U.S.C. §§ 157(b)(2)(A) and (L) over which the Court has exclusive jurisdiction.

C. Judicial Notice. The Court takes judicial notice of the docket of the Chapter 11 Cases maintained by the Clerk of the Court and/or its duly-appointed agent, including, without limitation, all pleadings and other documents filed, all orders entered, and all evidence and argument made, proffered, or adduced at the hearings held before the Court during the Chapter 11 Cases.

D. Burden Of Proof. The Debtors, as proponents of the Plan, have met their burden of proving the elements of sections 1129(a), and, to the extent necessary, 1129(b) of the Bankruptcy Code by a preponderance of the evidence.

E. Solicitation of Votes. Votes for acceptance or rejection of the Plan were solicited in good faith and in compliance with sections 1125 and 1126 of the Bankruptcy Code, Bankruptcy Rules 3017 and 3018, and all other applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and all other applicable rules, laws, and regulations. All procedures used to distribute Ballots to the applicable Holders of Claims and to tabulate the Ballots were fair and reasonable and conducted in accordance with the Disclosure Statement Approval Order and the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and all other applicable rules, laws, and regulations.

F. **Notice of Confirmation Hearing.** The Debtors have given proper and sufficient notice of the Confirmation Hearing as required by Bankruptcy Rule 3017(d). Due, adequate, and sufficient notice of the Confirmation Hearing, along with the deadlines for voting on or filing objections to the Plan, has been given to all known Holders of Claims and Interests substantially in accordance with the procedures set forth in the Disclosure Statement Approval Order. The notice of the Confirmation Hearing, the Disclosure Statement, Plan and appropriate Ballots were transmitted and served in compliance with the Disclosure Statement Approval Order, and the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and all other applicable rules, laws, and regulations, and such transmittal and service were adequate and sufficient under the circumstances. In addition, notice of the Confirmation Hearing was published in the global edition of the Wall Street Journal in compliance with the Disclosure Statement Approval Order and the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and all other applicable rules, laws, and regulations, and such publication notice was adequate and sufficient under the circumstances.

G. **Plan Compliance With Bankruptcy Code (11 U.S.C. § 1129(a)(1)).** The Plan complies with the applicable provisions of the Bankruptcy Code and, as required by Bankruptcy Rule 3016, the Plan is dated and identifies each of the Debtors as proponents of the Plan, thereby satisfying section 1129(a)(1) of the Bankruptcy Code.

(a) **Proper Classification (11 U.S.C. §§ 1122, 1123(a)(1)).** In addition to Administrative Claims, Priority Tax Claims, and Professional Compensation Claims, which need not be classified, the Plan designates 116 Classes of Claims and Interests. The Claims and Interests placed in each Class are substantially similar to other Claims and Interests, as the case may be, in each such Class. Valid business, factual, and legal reasons exist for separately

classifying the various Classes of Claims and Interests created under the Plan, and such Classes do not unfairly discriminate among holders of Claims and Interests. Thus, the Plan satisfies sections 1122 and 1123(a)(1) of the Bankruptcy Code.

(b) **Specify Unimpaired Classes (11 U.S.C. § 1123(a)(2)).** Article IV of the Plan specifies that Classes 1(a)-(m), 2(c)-(m), 6(a)-(m), 7(a)-(m), 8(a), 9(a), and 10(a)-(m) are unimpaired under the Plan. Thus, the requirements of section 1123(a)(2) of the Bankruptcy Code are satisfied.

(c) **Specify Treatment Of Impaired Classes (11 U.S.C. § 1123(a)(3)).** Article IV of the Plan designates Classes 3(c)-(m) (Second Lien Claims), Classes 4(c)-(m) (Mezzanine Claims), Classes 5(b)-(f) (Junior Mezzanine Claims), Classes 8(b)-(m) (Intercompany Claims), and Classes 9(b)-(m) (Subordinated Claims against certain Debtors), as impaired and specifies the treatment of Claims in those Classes. Thus, the requirements of section 1123(a)(3) of the Bankruptcy Code are satisfied.

(d) **No Discrimination (11 U.S.C. § 1123(a)(4)).** The Plan provides for the same treatment by the Debtors for each Claim or Interest in each respective Class unless the holder of a particular Claim or Interest has agreed to a less favorable treatment of such Claim or Interest. Thus, the requirements of section 1123(a)(4) of the Bankruptcy Code are satisfied.

(e) **Implementation of the Plan (11 U.S.C. § 1123(a)(5)).** The Plan and the various documents and agreements set forth in the Plan Supplement provide adequate and proper means for the Plan's implementation. Thus, the requirements of section 1123(a)(5) of the Bankruptcy Code are satisfied.

(f) **Non-Voting Equity Securities (11 U.S.C. § 1123(a)(6)).** Article VII of the Plan provides that the New Certificates of Formation, New Articles of Association and/or

New Bylaws of the New Tower Companies and the Reorganized Debtors shall prohibit the issuance of non-voting equity securities to the extent required by section 1123(a)(6) of the Bankruptcy Code, thereby satisfying section 1123(a)(6) of the Bankruptcy Code.

(g) **Selection Of Officers And Directors (11 U.S.C. § 1123(a)(7)).** Pursuant to Article VII of the Plan, the Debtors properly and adequately disclosed or otherwise identified the members of the Board of Directors of the New Tower Companies and the Reorganized Debtors in the Plan Supplement. Thus, the requirements of section 1123(a)(7) of the Bankruptcy Code are satisfied.

(h) **Additional Plan Provisions (11 U.S.C. § 1123(b)).** The Plan's provisions are appropriate, in the best interests of the Debtors and their Estates and consistent with the applicable provisions of the Bankruptcy Code, including, without limitation, provisions for (i) the assumption or rejection of executory contracts and unexpired leases and (ii) the Reorganized Debtors' retention of 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, and whether directly or derivatively.

(i) **Releases, Exculpations, and Injunctions.** The Plan's provisions related to (a) the releases granted in favor of the Released Parties, whether by the Debtors or by the Holders of Claims that actually voted upon the Plan and did not elect to opt out of the Third Party Releases, (b) the exculpation of the Exculpated Parties with respect to actions related to or taken in furtherance of the Chapter 11 Cases, and (c) the injunctions enforcing the foregoing releases and exculpations, as well as the discharge of Claims against the Debtors, are in the best interests of the Debtors and their estates, and are not forbidden by law, including, without limitation, the Bankruptcy Code, and applicable case law.

(j) **Compliance With Bankruptcy Rule 3016.** The Plan is dated and identifies the Debtor entities submitting it, thereby satisfying Bankruptcy Rule 3016(a).

H. **Debtors' Compliance With Bankruptcy Code (11 U.S.C. § 1129(a)(2)).** The Debtors have complied with the applicable provisions of the Bankruptcy Code, thereby satisfying section 1129(a)(2) of the Bankruptcy Code.

I. **Plan Proposed In Good Faith (11 U.S.C. § 1129(a)(3)).** The Debtors have proposed the Plan in good faith and not by any means forbidden by law, thereby satisfying section 1129(a)(3) of the Bankruptcy Code. In determining that the Plan has been proposed in good faith, the Court has examined the totality of the circumstances surrounding the Plan and the process leading to its formulation. The Debtors filed the Chapter 11 Cases and proposed the Plan with legitimate and honest purposes including, among other things, (i) the de-leveraging of the Debtors' balance sheet, and (ii) the preservation of the going concern value of the Debtors' businesses and maximization of value to creditors.

J. **Payments For Services Or Costs And Expenses (11 U.S.C. § 1129(a)(4)).** All payments made or to be made by the Debtors or by a person issuing securities or acquiring property under the Plan, for services or for costs and expenses in or in connection with the Chapter 11 Cases, or in connection with the Plan and incident to the Chapter 11 Cases, have been approved by, or are subject to the approval of, the Court as reasonable, thereby satisfying section 1129(a)(4) of the Bankruptcy Code.

K. **Directors, Officers, And Insiders (11 U.S.C. § 1129(a)(5)).** The Debtors have complied with section 1129(a)(5) of the Bankruptcy Code. The identities of the initial members of the Board of Directors of the New Tower Companies and the Reorganized Debtors after the Effective Date of the Plan, as well as the method by which the independent members of the

Board of Directors of the New Tower Companies and the Reorganized Debtors will be chosen, have been fully disclosed. Those individuals' appointment to such offices, and the method for choosing independent directors, are consistent with the interests of holders of Claims against and Interests in the Debtors and with public policy. The identity of any insider that will be employed or retained by the Reorganized Debtors and the nature of such insider's compensation have also been disclosed, to the extent applicable.

L. **No Rate Changes (11 U.S.C. § 1129(a)(6)).** The Debtors' Plan does not provide for any rate change that requires regulatory approval. Section 1129(a)(6) of the Bankruptcy Code is thus not applicable.

M. **Best Interests Of Creditors (11 U.S.C. § 1129(a)(7)).** The Plan satisfies section 1129(a)(7) of the Bankruptcy Code. The liquidation analysis attached as Exhibit B to the Disclosure Statement and other evidence proffered or adduced at the Confirmation Hearing (i) are persuasive and credible, (ii) have not been controverted by other evidence, and (iii) establish that holders of Claims in Impaired Classes have accepted the Plan or will receive or retain under the Plan, on account of such Claim, property of a value, as of the Effective Date, that is not less than the amount that such holder would receive or retain if the Debtors were liquidated under Chapter 7 of the Bankruptcy Code on such date.

N. **Acceptance Or Rejection By Certain Classes (11 U.S.C. § 1129(a)(8)).** The holders of claims in Classes 1(a)-(m), 2(c)-(m), 6(a)-(m), 7(a)-(m), 8(a), 9(a), and 10(a)-(m) are unimpaired under the Plan, and pursuant to section 1126(f) of the Bankruptcy Code are conclusively presumed to have accepted the Plan. Holders of Claims in Classes 3(c)-(m) (Second Lien Claims), Classes 4(c)-(m) (Mezzanine Claims), Classes 5(b)-(f) (Junior Mezzanine Claims), and Classes 8(b)-(m) (Intercompany Claims) are impaired by the Plan and have voted to

accept the Plan in accordance with section 1126(c) of the Bankruptcy Code. The Holders of the Claims in Classes 9(b)-(m) are deemed to have rejected the Plan pursuant to section 1126(g) of the Bankruptcy Code. Although section 1129(a)(8) of the Bankruptcy Code is not satisfied with respect to such rejecting Classes identified above (collectively, the "***Rejecting Classes***"), the Plan may nevertheless be confirmed because the Plan satisfies section 1129(b) of the Bankruptcy Code with respect to such rejecting Classes. Section 5.3 of the Plan contemplates the non-consensual confirmation of the Plan.

O. **Treatment Of Administrative, Priority and Tax Claims (11 U.S.C. § 1129(a)(9)).** The treatment of Administrative Claims, Priority Tax Claims, and Professional Compensation Claims pursuant to Article II of the Plan satisfies the requirements of sections 1129(a)(9)(A), (B), and (C) of the Bankruptcy Code.

P. **Acceptance By Impaired Class (11 U.S.C. § 1129(a)(10)).** Classes 3(c)-(m), 4(c)-(m), 5(b)-(f), and 8(b)-(m) are Impaired Classes of Claims that voted to accept the Plan with respect to the Debtors. No insiders hold Claims in Classes 3(c)-(m), 4(c)-(m), and 5(b)-(f). Therefore, the requirement of section 1129(a)(10) of the Bankruptcy Code that at least one Class of Claims against or Interests in the Debtors that is impaired under the Plan has accepted the Plan, determined without including any acceptance of the Plan by any insider, has been satisfied.

Q. **Feasibility (11 U.S.C. § 1129(a)(11)).** The projections set forth in Exhibit C of the Disclosure Statement and other evidence proffered or adduced by the Debtors at the Confirmation Hearing or in support of confirmation of the Plan with respect to feasibility (i) are persuasive and credible, (ii) have not been controverted by other evidence or challenged in any objection, and (iii) establish that confirmation of the Plan is not likely to be followed by the need

for further financial reorganization of the Reorganized Debtors, thus satisfying the requirements of section 1129(a)(11) of the Bankruptcy Code.

R. **Payment Of Fees (11 U.S.C. § 1129(a)(12)).** All fees payable under section 1930 of title 28, United States Code, as determined by the Court, have been paid or will be paid on or before the Effective Date pursuant to Article XII of the Plan, thus satisfying the requirements of section 1129(a)(12) of the Bankruptcy Code.

S. **Continuation Of Retiree Benefits (11 U.S.C. § 1129(a)(13)).** The Plan provides for the continuation of payment by the Debtors of all "retiree benefits," as defined in section 1114(a) of the Bankruptcy Code, if any, at previously established levels. Accordingly, section 1129(a)(13) of the Bankruptcy Code is not applicable to the Plan.

T. **Domestic Support Obligations (11 U.S.C. § 1129(a)(14)).** The Debtors are not required to pay any domestic support obligations. Accordingly, section 1129(a)(14) of the Bankruptcy Code is not applicable to the Plan.

U. **Individual Cases Subject to Objection by Unsecured Creditor (11 U.S.C. § 1129(a)(15)).** None of the Debtors is an individual. Accordingly, section 1129(a)(15) of the Bankruptcy Code is not applicable to the Plan.

V. **Transfers of Property Pursuant to Non-Bankruptcy Law (11 U.S.C. § 1129(a)(16)).** All transfers of property of the Plan shall be made in accordance with any applicable provisions of nonbankruptcy law that govern the transfer of property by a corporation or trust that is not a moneyed, business, or commercial corporation or trust. The Plan therefore complies with section 1129(a)(16) of the Bankruptcy Code.

W. **No Unfair Discrimination; Fair and Equitable Treatment (11 U.S.C. § 1129(b)).** The Plan does not discriminate unfairly, and is fair and equitable, with respect to the

Claims in Classes 9(b)-(m) that are deemed to reject the Plan. Based upon the evidence proffered, adduced and presented by the Debtors at the Confirmation Hearing, the Plan does not discriminate unfairly with respect to Classes 9(b)-(m) as required by section 1129(b)(1) of the Bankruptcy Code, because all holders of Claims in Classes 9(b)-(m) are treated similarly to holders of Claims or Interest in other Classes of equal rank. Based upon the evidence proffered, adduced and presented by the Debtors at the Confirmation Hearing, the Plan is fair and equitable with respect to Classes 9(b)-(m), as required by sections 1129(b)(1) and (b)(2) of the Bankruptcy Code, because no holders of junior Claims or Interests will receive distributions under the Plan on account of such Claims or Interests, and no holder of a Claim in a Class senior to those Classes rejecting the Plan shall receive more than full recovery on account of its Claim. Thus, the Plan may be confirmed notwithstanding the deemed rejection of the Plan by Classes 9(b)-(m).

X. **Only One Plan (11 U.S.C. § 1129(c)).** The Plan is the only chapter 11 plan of reorganization currently proposed in the Chapter 11 Cases, and there is no other chapter 11 plan of reorganization in the Chapter 11 Cases for which there is an unrevoked order confirming such plan. The requirements of section 1129(c) of the Bankruptcy Code are therefore satisfied.

Y. **Principal Purpose (11 U.S.C. § 1129(d)).** The principal purpose of the Plan is neither the avoidance of taxes nor the avoidance of section 5 of the Securities Act, and no governmental unit has objected to the confirmation of the Plan on any such grounds. The Plan therefore satisfies the requirements of section 1129(d) of the Bankruptcy Code.

Z. **Good Faith Solicitation (11 U.S.C. § 1125(e)).** Based on the record before the Court in the Chapter 11 Cases, the Debtors and their directors, officers, employees, equity holders, agents, advisors, accountants, financial advisors, consultants, attorneys, and other representatives have acted in good faith within the meaning of section 1125(e) of the Bankruptcy

Code and in compliance with the applicable provisions of the Bankruptcy Code and Bankruptcy Rules in connection with all of their respective activities relating to the solicitation of acceptances of the Plan and their participation in the activities described in section 1125 of the Bankruptcy Code, and are entitled to the protections afforded by section 1125(e) of the Bankruptcy Code and the injunction and exculpation provisions set forth in Article IX of the Plan.

AA. Assumption and Rejection (11 U.S.C. § 1123(b)(2)) Article VI of the Plan governing the assumption and rejection of executory contracts and unexpired leases meets the requirements of section 365(b) of the Bankruptcy Code. There have been no objections to the Debtors' assumption of executory contracts and unexpired leases pursuant to Article VI of the Plan and the Cure Notice. The assumption of all of the Debtors' executory contracts and unexpired leases pursuant to the Plan is in the Debtors' valid business judgment, and the Debtors have provided adequate assurance of future performance under the executory contracts and unexpired leases to be assumed.

BB. Cure of Defaults (11 U.S.C. § 1123(d)). Article VI of the Plan and the Cure Notice govern the cure associated with each executory contract and unexpired lease to be assumed pursuant to the Plan in accordance with section 365(b)(1) of the Bankruptcy Code. The cure will be determined in accordance with the underlying agreements and applicable bankruptcy and non-bankruptcy law. Any counterparty to an executory contract or unexpired leases listed on the Cure Notice that failed to object, whether formally or informally, to the proposed assumption and related cure amount by September 13, 2010 at 5:00 p.m. (prevailing U.S. Eastern Time), or by such other time mutually agreed to between the Debtors and such counterparty,

shall be deemed to have assented to such assumption and cure amount set forth in the Cure Notice. Thus, the Plan satisfies the requirements of section 1123(d) of the Bankruptcy Code.

CC. Satisfaction Of Confirmation Requirements and Conditions to Confirmation.

The Plan satisfies the requirements for confirmation set forth in section 1129 of the Bankruptcy Code and Article X of the Plan.

DD. Retention Of Jurisdiction. The Court may properly retain jurisdiction over the matters set forth in Article XI of the Plan and/or section 1142 of the Bankruptcy Code.

EE. Releases, Injunctions, Exculpation, And Limitation Of Liability. The Court has jurisdiction under sections 1334(a) and (b) of title 28 of the United States Code to approve the releases, injunction, and exculpation provisions set forth in Article IX of the Plan. In addition, section 105(a) of the Bankruptcy Code permits approval of the releases, approval of the exculpation and issuance of the injunction set forth in Article IX of the Plan, when such provisions are essential to the formulation and implementation of the Plan as provided in section 1123 of the Bankruptcy Code, are not contrary to any provision of the Bankruptcy Code or applicable case law, confer material benefits on the Debtors' estates, and are in the best interests of the Debtors, their estates, their creditors, holders of Interests, and the Reorganized Debtors. Based upon the record of the Chapter 11 Cases and the evidence proffered or adduced at or prior to, or in affidavits filed in connection with, the Confirmation Hearing, the releases, injunctions and exculpation set forth in Article IX of the Plan are consistent with sections 105, 524, 1123, and 1129 of the Bankruptcy Code. All releases, exculpations, and injunctions embodied in the Plan are an integral part of the Plan. The releases, exculpations, and injunctions set forth in the Plan are fair, equitable, reasonable, and in the best interests of the Debtors and their estates, creditors and holders of Interests.

FF. **Solicitation of Voting Classes.** The solicitation of Classes 3(c)-(m) Second Lien Claims, Classes 4(c)-(m) Mezzanine Claims, Classes 5(b)-(f) Junior Mezzanine Claims, and Classes 8(b)-(m) Intercompany Claims complied with the provisions of Bankruptcy Code section 1125(g).

GG. **Plan Supplement.** On September 15, 2010, the Debtors filed the Plan Supplement [Docket No. 420], modified by further supplementary documents on September 19, 2010, including the following documents and/or information:

- New Articles of Association/Certificates of Formation/Bylaws for certain of the Reorganized Debtors and the New Tower Companies;
- Shareholders Agreement;
- Form of PIK Preference Warrant Instrument;
- Revolving Credit Facility Documents;
- Senior Secured Notes Indenture;
- Notes Purchase Agreement;
- PIK Notes Instrument;
- Intercreditor Agreement;
- Instructions from Instructing Groups;
- Almatris Topco 1 Direction Agreement;
- Disbursing Agent Agreement;
- DIC Investor Distribution Procedures Documents;
- SSN Distribution Procedure Documents;
- Form of German Restructuring Opinion;
- Implementation Memorandum;
- KEIP/KSEIP Plan Documents;
- List of Directors of New Boards/Officers;
- Management Incentive Plan Documents;
- Restructuring Bonus Term Sheet Documents; and
- Non-Restructured Lender Claim Assignment Agreement.

All such materials comply with the terms of the Plan, and the filing and notice of such documents is good and proper in accordance with the Bankruptcy Code and the Bankruptcy Rules and no other or further notice is or shall be required.

HH. **Technical Modifications of the Plan.** On September 19, 2010, the Debtors filed a version of the Plan that incorporates technical modifications made to the Plan [Docket No. 438],

with a "blackline comparison" of the Plan as amended, showing all of the technical modifications made to the Plan since the immediately prior version of the Plan filed with the Court [Docket No. 439]. The Court has reviewed the technical modifications made to the Plan, and finds that the technical modifications are not material and not adverse to any party in interest, and the Debtors shall not be required to solicit new acceptances of the Plan, as technically modified, from Holders of Claims eligible to vote to accept or reject the Plan.

II. **Waiver Of Bankruptcy Rule 3020(e).** Under the circumstances, it is appropriate that the 14-day stay imposed by Bankruptcy Rule 3020(e) be waived.

Based upon the foregoing findings, and upon the record made before this Court at the Confirmation Hearing, and good and sufficient cause appearing therefor;

IT IS HEREBY ORDERED:

1. **Confirmation.** The Plan, as and to the extent modified by this Confirmation Order, is approved and confirmed under section 1129 of the Bankruptcy Code. The terms of the Plan, annexed hereto as **Exhibit A**, are incorporated by reference into, and are an integral part of, this Confirmation Order. The Plan complies with all applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules relating to and regarding confirmation.

2. **General Settlement of Claims.** 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 of the Plan, all Distributions made to Holders of Allowed Claims in any Class shall be final. Except to the extent set forth in the Plan, the provisions of the Intercreditor Agreement shall be enforced relative to the Plan.

Any party that, notwithstanding the provisions of the Plan that are binding on creditors and equity holders of the Almatris Group wherever located, claims not to be bound by the Plan, shall continue to be governed by the Intercreditor Agreement.

3. Continued Existence. Except as otherwise provided in the Plan, each Debtor shall continue to exist on and 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 their respective organizational documents, the forms of which are set forth in the Plan Supplement 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. Notwithstanding anything else to the contrary in the Plan, the Unimpaired Claims of a particular Debtor or Reorganized Debtor shall remain the obligations solely of such Debtor or Reorganized Debtor and shall not become obligations of any other Debtor or Reorganized Debtor by virtue of this Plan, the Chapter 11 Cases, or otherwise.

4. Revesting of Assets. Except as expressly provided in the Plan, the Implementation Memorandum, or in this Confirmation Order, the Assets of each Debtor's Estate shall revert with the respective Reorganized Debtor on the Effective Date. The 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 in the Plan, the Implementation Memorandum, or in this Confirmation Order. 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.

5. Automatic Stay. The automatic stay under section 362 of the Bankruptcy Code is hereby modified, in accordance with the Implementation Memorandum, to permit the transfer of Interests in DIC Almatris Midco B.V., DIC Almatris Bidco B.V., and Almatris Holdings 3 B.V. to Almatris Topco 2. The automatic stay is further modified to the extent necessary to implement the Plan, including the steps necessary to provide the notice or notices of enforcement required for the Second Lien Lenders, Mezzanine Lenders, and Junior Mezzanine Lenders to release, via the Security Trustee, all Collateral securing the Claims of the Financial Lenders.

6. Implementation Steps. All implementation steps set forth in the Implementation Memorandum are hereby approved, including any merger, dissolution, transfer of assets, or other consolidation contemplated therein, and the New Tower Companies and the Debtors are authorized to enter into and consummate all transactions in furtherance of the Plan. Any such transaction contemplated by the Implementation Memorandum may be effected prior to, on or subsequent to the Effective Date without any further action by Holders of Interests or the directors, managers or other responsible persons of any of the Debtors. In connection with implementation of the Plan and release of the Collateral, the Debtors are authorized and directed to provide an indemnity to the Security Trustee for the actions taken by it to effectuate such release and otherwise facilitate implementation of the Plan, and such indemnity is hereby approved. The Instructing Groups are hereby authorized to provide to the Security Trustee the instructions necessary for the Security Trustee to take any and all actions necessary to release all of the Collateral securing the Claims of the Financial Lenders, and otherwise facilitate implementation of the Plan. The Security Trustee is hereby authorized and directed to take any and all actions necessary to release all of the Collateral securing the Claims of the Financial

Lenders, and otherwise facilitate implementation of the Plan, and such actions are hereby approved.

7. Cancellation of Securities and Agreements. On the Effective Date, the Plan shall be consummated in accordance with the provisions set forth in the Plan 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 as and only to the extent as may be required to enforce the provisions of the Plan with respect to any party that, notwithstanding the provisions of the Plan that are binding on creditors and equity holders of the Almatris 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, this Confirmation Order or the Plan, or result in any expense or liability to the Reorganized Debtors without the express, written consent of Almatris Topco 1; and *provided further, however*, that the foregoing shall not effect the cancellation of the Almatris Topco 1 Shares, Almatris Topco 1 Warrants, or any Interest in any Debtor.

8. Reorganized Debtors and 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 Certificate of Formation, New Articles of Association and/or New Bylaws (as applicable). On the Effective Date, the Management Incentive Plan, the Key Senior Employee Incentive Plan, and the Key Employee Incentive Plan, shall be deemed to be adopted by the Reorganized Debtors and the Tower Companies. The Reorganized Debtors are hereby 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, substantially in the form filed in the Plan Supplement, are hereby approved.

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. Notwithstanding the foregoing, the board of Almatris Topco 1 shall have the overall responsibility for the management of the Group. All actions taken by each of the Debtors from the Petition Date through and until the Effective Date are hereby ratified and approved.

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 shall be managed by the New Boards and the officers, directors, managers or other responsible persons identified in the Plan Supplement. Notwithstanding the foregoing, the board of Almatris Topco 1 shall have the overall responsibility for the management of the Group.

11. New Certificates of Formation, New Articles of Association, and New Bylaws of the Reorganized Debtors. The New Certificates of Formation, the New Articles of Association, and the New Bylaws (as applicable) substantially in the forms filed in the Plan Supplement (as modified September 19, 2010), are hereby approved.

12. New 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 in the Plan. 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.

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.

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 in the Plan shall be effective notwithstanding any requirements under any non-bankruptcy law.

15. Exemption from Federal and State Securities Laws. 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, to the maximum extent permitted under the Bankruptcy Code.

16. 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. Any securities contemplated by the Plan shall 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.

17. Disbursing Agent and Distributions. The Disbursing Agent shall make, cause to be made, or facilitate, the Distributions required under the Plan to all Claimants. Stichting Almatris Disbursing Agent is authorized to act as Disbursing Agent under the Disbursing Agent Agreement, and is authorized to facilitate the Distributions required under the Plan according to the terms of the Disbursing Agent Agreement.

18. Disbursing Agent Agreement. The Disbursing Agent Agreement, including, without limitation, any indemnification provisions set forth therein, and the rights and obligations of the Disbursing Agent thereunder, are hereby approved.

19. Assignment and Transfer of Non-Restructured Lender Claims. On the Effective Date, the Non-Restructured Lender Claims shall continue as debt claims against the Reorganized Debtors. On the Effective Date, the Non-Restructured Lender Claims shall be assigned to the Disbursing Agent, and the Disbursing Agent shall thereafter be authorized and directed to assign the Non-Restructured Lender Claims to Almatris Topco 1 or Almatris Topco 2 on the Effective Date as provided under the Disbursing Agent Agreement.

20. Actions by Disbursing Agent Under Disbursing Agent Agreement. The Disbursing Agent is hereby authorized, empowered, and directed to take and, pursuant to the provisions of the Disbursing Agent Agreement, shall take the actions required by the Disbursing Agent Agreement, all without the need for further authorization of the Court.

21. Distribution Record Date. For purposes of the Plan, the Debtors, the Debtors' Estates, and the Reorganized Debtors 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. The Distribution Record Date shall be the date hereof.

22. Cash Payments. Cash payments to be made under the Plan will be made in U.S. dollars or in 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. For the avoidance of

doubt, payments made in respect of the Senior Lender Claims shall be made in the currency in which such Claims are denominated.

23. 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 Debtors, subject to Section 8.10 of the Plan.

24. Withholding Taxes. 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 under the Plan shall, to the extent applicable, be subject to any such withholding, reporting, certification, and information requirements. Persons entitled to receive Distributions under the Plan shall, as a condition to receiving such Distributions, subject to the terms and conditions of the Disbursing Agent Agreement, 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. 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 the 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 of the Plan.

25. Unclaimed Property. Any Person that fails to claim any Distribution to be distributed under the Plan by the Forfeiture Date shall forfeit all rights to any Distributions under the Plan, 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 in the Plan or in this Confirmation Order shall require further efforts to attempt to locate or notify any Person with respect to any forfeited property.

26. Disputed Claims. If the Debtors or any other party in interest disputes any Claim against the Debtors, such dispute shall be (a) adjudicated in this Court or, to the extent that the this 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 of the Plan. 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.

27. Objections to Claims. Unless a different time is set by an order of the 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 against any Claim after this 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, 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.

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

29. Preservation of Debtors' Rights. Nothing herein shall prejudice the Debtors' right to compromise and settle, prior to the Effective Date, any Claims against them or other claims they may have against other Persons, subject to approval of this Court.

30. No Distributions Pending Allowance. If a Claim or any portion of a Claim is disputed, no payment or Distribution shall 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.

31. No Postpetition Interest on Claims. Unless otherwise specifically provided for in the Plan, this Confirmation Order, or other Final Order of this 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.

Notwithstanding the foregoing, post-petition interest shall be payable on Senior Lender Claims as and to the full extent necessary to render the Holders of such Claims unimpaired.

32. Claims Paid or Payable by Third Parties. The Debtors 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 this 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 Debtors 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 Debtors 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.

33. 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 Senior Lender 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.

34. Revolving Credit Facility. 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 as otherwise required by the Revolving Credit Loan Documents, the Reorganized Debtors shall, and are authorized to, 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. This Confirmation Order constitutes (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. The Revolving Credit Loan Documents shall constitute legal, valid, binding and authorized obligations of the Reorganized Debtors, enforceable in accordance with their terms. The financial accommodations to be extended pursuant to the Revolving Credit Loan Documents are being extended, and shall be deemed to have been extended, in good faith, for fair consideration and reasonably equivalent value, for legitimate business purposes, are reasonable, shall not be subject to recharacterization for any purposes whatsoever, and shall not constitute preferential transfers or fraudulent conveyances under the Bankruptcy Code or any other applicable non-bankruptcy law. On the Effective Date, all of the Liens and security interests to be granted in accordance with the Revolving Credit Loan Documents (i) shall be deemed to be

approved, (ii) shall be legal, binding and enforceable Liens on, and security interests in, the collateral granted thereunder in accordance with the terms of the Revolving Credit Loan Documents, (iii) shall be deemed perfected on the Effective Date, subject only to such Liens and security interests as may be permitted under the Revolving Credit Loan Documents, and (iv) shall not be subject to recharacterization or equitable subordination for any purposes whatsoever and shall not constitute preferential transfers or fraudulent conveyances under the Bankruptcy Code or any applicable non-bankruptcy law. The Reorganized Debtors and the persons and entities granted such Liens and security interests are authorized to make all filings and recordings, and to obtain all governmental approvals and consents necessary to establish and perfect such liens and security interests under the provisions of the applicable state, provincial, federal, or other law (whether domestic or foreign) that would be applicable in the absence of the Plan and this Confirmation Order (it being understood that perfection shall occur automatically by virtue of the entry of this Confirmation Order and any such filings, recordings, approvals and consents shall not be required), and shall thereafter cooperate to make all other filings and recordings that otherwise would be necessary under applicable law to give notice of such Liens and security interests to third parties. On and after the Effective Date, the respective priorities of the Liens and security interests securing the Revolving Credit Facility and the Liens and security interests securing the Senior Secured Notes Facility shall be governed by the terms of the New Intercreditor Agreement. To the extent that any Holder of a Secured Claim that has been satisfied or discharged in full pursuant to the Plan, or any agent for such Holder, has filed or recorded publicly any Liens and/or security interests to secure such Holder's Secured Claim, then as soon as practicable on or after the Effective Date, such Holder (or the agent for such Holder) shall take any and all steps requested by the Debtors or the administrative agent under

the Revolving Credit Facility that are necessary to cancel and/or extinguish such publicly-filed Liens and/or security interests, in each case all costs and expenses in connection therewith to be paid by the Debtors or Reorganized Debtors.

35. Senior Secured Notes. On the Effective Date, Reorganized Almatris Holdings 9 B.V. shall issue the Senior Secured Notes to the Senior Secured Noteholders. This Confirmation Order constitutes approval of the issuance and distribution of the Senior Secured 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) under the Senior Secured Notes Facility and authorization for Reorganized Almatris Holdings 9 B.V. to issue the Senior Secured Notes, subject to such modifications as the Reorganized Debtors and the Senior Secured Noteholders may deem to be reasonably necessary to consummate the transactions contemplated by the issuance of the Senior Secured Notes. The Senior Secured Notes Facility Documents shall constitute legal, valid, binding and authorized obligations of the Reorganized Debtors, enforceable in accordance with their terms. The financial accommodations to be extended pursuant to the Senior Secured Notes Facility Documents are being extended, and shall be deemed to have been extended, in good faith, for fair consideration and reasonably equivalent value, for legitimate business purposes, are reasonable, shall not be subject to recharacterization for any purposes whatsoever, and shall not constitute preferential transfers or fraudulent conveyances under the Bankruptcy Code or any other applicable non-bankruptcy law. On the Effective Date, all of the Liens and security interests to be granted in accordance with the Senior Secured Notes Facility Documents (i) shall be deemed to be approved, (ii) shall be legal, binding and enforceable Liens on, and security interests in, the collateral granted thereunder in accordance with the terms of the Senior Secured Notes Facility

Documents, (iii) shall be deemed perfected on the Effective Date, subject only to such Liens and security interests as may be permitted under the Senior Secured Notes Facility Documents and the New Intercreditor Agreement, and (iv) shall not be subject to recharacterization or equitable subordination for any purposes whatsoever and shall not constitute preferential transfers or fraudulent conveyances under the Bankruptcy Code or any applicable nonbankruptcy law. The Reorganized Debtors and the persons and entities granted such Liens and security interests are authorized to make all filings and recordings, and to obtain all governmental approvals and consents necessary to establish and perfect such liens and security interests under the provisions of the applicable state, provincial, federal, or other law (whether domestic or foreign) that would be applicable in the absence of the Plan and this Confirmation Order (it being understood that perfection shall occur automatically by virtue of the entry of this Confirmation Order and any such filings, recordings, approvals and consents shall not be required), and will thereafter cooperate to make all other filings and recordings that otherwise would be necessary under applicable law to give notice of such Liens and security interests to third parties. On and after the Effective Date, the respective priorities of the Liens and security interests securing the Revolving Credit Facility and the Liens and security interests securing the Senior Secured Notes Facility shall be governed by the terms of the New Intercreditor Agreement. To the extent that any Holder of a Secured Claim that has been satisfied or discharged in full pursuant to the Plan, or any agent for such Holder, has filed or recorded publicly any Liens and/or security interests to secure such Holder's Secured Claim, then as soon as practicable on or after the Effective Date, such Holder (or the agent for such Holder) shall take any and all steps requested by the Debtors or the collateral agent or trustee, as the case may be, under the Senior Secured Notes Facility that are necessary to cancel and/or extinguish such publicly-filed Liens and/or security interests, in

each case all costs and expenses in connection therewith to be paid by the Debtors or Reorganized Debtors.

36. 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 Escrow Agreement). The DIC Equity Contribution shall provide proceeds of €77,657,236.47 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. The investment contemplated by the DIC Equity Contribution is being made, and shall be deemed to have been made, in good faith, for fair consideration and reasonably equivalent value, for legitimate business purposes, is reasonable, shall not be subject to recharacterization for any purposes whatsoever, and is not and shall not be deemed to be a fraudulent conveyance or transfer under the Bankruptcy Code or any other applicable non-bankruptcy law. This Confirmation Order constitutes 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.

37. 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. This Confirmation Order constitutes 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.

38. 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. This Confirmation Order constitutes (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 Investors 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.

39. Junior Preference Shares/STAK 2 Depository Receipts. On the Effective Date, or on the Distribution Date, as applicable, 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. This Confirmation Order constitutes 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

Almatis 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.

40. Issuance of Almatis Topco Shares, Almatis Topco 1 Warrants and PIK Notes. The Almatis Topco Shares, Almatis STAK Depository Receipts, Almatis Topco 1 Warrants, and PIK Notes shall be issued as provided in Articles IV and VII of the Plan, as applicable. All of the Almatis Topco Shares, Almatis STAK Depository Receipts, and Almatis 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 of the Plan 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 New Articles of Association, every holder of an Almatis Topco Share, Almatis STAK Depository Receipt, or Almatis Topco 1 Warrant shall enter into the Shareholders Agreement; *provided, however*, that no Distribution shall be made with respect to a Second Lien 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 Junior Preference Shares shall be subject to the Mezzanine Investor Ratchet as provided in the Shareholders Agreement. The Almatis Topco Shares shall be subject to dilution (as provided in the Shareholders Agreement) by exercise of the Almatis 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.

41. Assumed Contracts and Leases. Except as otherwise provided in the Plan or pursuant to this Confirmation Order, all Executory Contracts and Unexpired Leases that exist between a Debtor 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 the Plan. The assumption of the Executory Contracts and Unexpired Leases provided for in the Plan is hereby approved pursuant to section 365(a) of the Bankruptcy Code. For the avoidance of doubt, on the Effective Date, the applicable Debtors shall reject that certain prepetition Plan Support Agreement, dated on or about April 14, 2010, by and among the Debtors, Oaktree and the Supporting Senior Lenders, and 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 Section 6.1 of the Plan or by any order of the Bankruptcy Court, which has not been assigned to a third party prior to the Confirmation Date, shall revest 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 applicable federal law.

42. Claims Based on Rejection of Executory Contracts or Unexpired Leases. All Proofs of Claim with respect to Claims arising from the rejection of Executory Contracts or Unexpired Leases, pursuant to the Plan or otherwise, if any, must be filed with the Bankruptcy Court within 30 days after the date of entry of an order of this Court (including the Confirmation Order) approving such rejection. Any Claims arising from the rejection of an Executory Contract or Unexpired Lease not filed with this Court within such time shall be automatically disallowed, forever barred from assertion, and shall not be enforceable against the Debtors or the Reorganized Debtors, their Estates, or their property without the need for any objection by the Reorganized Debtors or further notice to, or action, order, or approval of this 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.

43. 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. Any counterparty to an Executory Contract or Unexpired Lease that has failed to object timely to the proposed assumption or Cure Claim is hereby 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 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 this Court.

44. 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, shall 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) shall survive and remain unaffected by entry of this Confirmation Order.

45. Modifications, Amendments, Supplements, Restatements, or Other Agreements. Unless otherwise provided in the Plan or in the order assuming an Executory Contract or Unexpired Lease (including, for the avoidance of doubt, this Confirmation Order), 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.

46. Debtors' Reservation of Rights Regarding Executory Contracts. 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.

47. Insurance Policies; Compensation and Benefit Plans. All of the Debtors' insurance policies and any agreements, documents, or instruments relating thereto, are treated as Executory Contracts under the Plan. On the Effective Date, the Debtors shall be deemed to have assumed all insurance policies and any agreements, documents, and instruments relating to coverage of Claims covered by those insurance policies, subject to all rights, remedies and defenses of the Debtors under any agreements, insurance policies and applicable law. Except as otherwise expressly provided in the Plan or in any contract, instrument, release, indenture or

other agreement or document entered into in connection with the Plan, all of the Debtors' programs, plans, agreements and arrangements relating to employee compensation and benefits, including programs, plans, agreements and arrangements subject to sections 1114 and 1129(a)(13) of the Bankruptcy Code and including, without limitation, all savings plans, retirement plans, healthcare plans, disability plans, severance plans, incentive plans, life, accidental death and dismemberment insurance plans, and employment, severance, salary continuation and retention agreements entered into before the Petition Date and not since terminated, shall be deemed to be, and shall be treated as though they are, Executory Contracts that are assumed under Article VI of the Plan, and the Debtors' obligations under such programs, plans, agreements and arrangements shall survive confirmation of the Plan, except for Executory Contracts or plans that previously have been rejected, are the subject of a motion to reject or have been specifically waived by the beneficiaries of any plans or contracts. Pursuant to the Plan, the Debtors and Reorganized Debtors, as applicable, shall continue the Pension Plans in accordance with their terms, and the Debtors or the Reorganized Debtors, as applicable, shall satisfy the minimum funding standards pursuant to 26 U.S.C. § 412 and 29 U.S.C. § 1082, and administer the Pension Plans in accordance with the provisions of ERISA, the Internal Revenue Code and any applicable laws of Germany and The Netherlands.

48. Professional Compensation 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 this Court, the requesting Person shall receive: (i) payment of Cash in an amount equal to the amount Allowed by this 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 this 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 this Court. Objections to applications of such Professionals or other entities for compensation or reimbursement of costs and expenses must be filed and served on the Reorganized Debtors and their counsel and the requesting Professional or other entity no later than 15 days (or such longer period as may be allowed by order of this Court) after the date on which the applicable application for compensation or reimbursement was served.

49. 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, (ii) pursuant to an Executory Contract or Unexpired Lease, or (iii) pursuant to any obligation arising out of or in connection with the commitment Letters, 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 this Court.

50. Reimbursement of Expenses of Certain Parties in Interest. The Debtors shall reimburse the fees and disbursements of the legal and financial professionals (the "***Reimbursed Parties' Professionals***") of DIC and the Informal Junior Creditors Committee (each a "***Reimbursed Party***" and collectively, the "***Reimbursed Parties***") in connection with the Chapter 11 Cases; *provided, however*, that all such reimbursement shall be paid in accordance with Schedule 8 annexed to the Restructuring Term Sheet attached as Exhibit D to the Disclosure Statement; *provided further, however*, that, except for those fees and expenses previously approved by the Court, the Debtors shall not pay any amount as reimbursement to a Reimbursed Party unless such Reimbursed Party serves:

- (i) by email or overnight delivery;
- (ii) a statement of the fees and disbursements of the relevant Reimbursed Party's Professionals containing a list of the individuals and their respective titles who provided services to the Reimbursed Party during the statement period, their respective billing rates, the aggregate hours spent by each individual, a reasonably detailed breakdown of the disbursements incurred, and contemporaneously maintained time entries for each individual (the "***Reimbursement Statement***");

(iii) upon

- a. the Debtors, by way of their bankruptcy counsel, Gibson, Dunn & Crutcher LLP, 200 Park Avenue, New York, NY 10166, Attn: Michael A. Rosenthal, Esq. (mrosenthal@gibsonsdunn.com), and Matthew K. Kelsey, Esq. (mkelsey@gibsondunn.com) and
- b. the Office of the U.S. Trustee, 33 Whitehall Street, 21st Floor, New York, NY 10004, Attn: Greg M. Zipes, Esq.

Upon actual receipt of the Reimbursement Statement, the Debtors (and their bankruptcy counsel) and the U.S. Trustee shall have five (5) days (or until the next Business Day, if the last day of such 5 days falls on a day that is not a Business Day) (the "***Reasonableness Objection Deadline***") to file a pleading with this Court objecting to the reasonableness of the fees and disbursements described by the Reimbursement Statement (the "***Reasonableness Objection***"). The Debtors and the U.S. Trustee shall be barred from later objecting to the reasonableness of the fees and disbursements described by any Reimbursement Statement whose Reasonableness Objection Deadline has lapsed. The Debtors shall pay the amounts requested as reimbursement in each Reimbursement Statement as follows:

- (i) if the Reimbursement Statement is not subject to a timely filed Reasonableness Objection, on the later of
 - a. the Effective Date, or
 - b. on or before the fifth (5) day after the Reasonableness Objection Deadline applicable to such Reimbursement Statement.
- (ii) If the Reimbursement Statement is subject to a timely filed Reasonableness Objection, on the later of
 - a. the Effective Date, or
 - b. on or before the fifth (5) day after the date on which the Reasonableness Objection is resolved either by mutual agreement between the Debtors and the relevant Reimbursed Party, or by an order of this Court.]

Notwithstanding anything stated herein to the contrary, each Reimbursed Party whose fees and expenses have previously been approved by the Court shall submit an invoice (the “*Reimbursement Invoice*”) in accordance with their standard billing practices in lieu of any Reimbursement Statement, which such Reimbursement Invoice shall be subject to the Reasonableness Objection and Reasonableness Objection Deadline.

51. Discharge of Claims and Termination of Interests. Except as otherwise expressly provided in the Plan or this Confirmation Order, the Confirmation of the Plan shall, as of the Effective Date: (i) discharge the Debtors, the Reorganized Debtors or any of 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 section 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 Section 9.1 of the Plan 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.

52. Injunction Related to Discharge. Except as otherwise provided in the Plan or this 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 an Interest or other right of an Equity Security Holder 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, 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.

53. Releases, Injunction, and Exculpation. The Court has jurisdiction under sections 1334(a) and (b) of title 28 of the United States Code to approve the releases, injunction,

and exculpation set forth in Article IX of the Plan. Section 105(a) of the Bankruptcy Code permits the issuance of the injunction and approval of the exculpation and unopposed releases set forth in Article IX of the Plan when, as has been established here based upon the record in the Chapter 11 Cases and the evidence presented at the Confirmation Hearing, such provisions: (i) were integral to the agreement among various parties in interest and are essential to the formulation and implementation of the Plan, as provided in section 1123 of the Bankruptcy Code; (ii) were given for valuable consideration; (iii) confer substantial benefits on the Debtors' Estates; (iv) are fair, equitable, and reasonable; and (v) are in the best interests of the Debtors, their Estates and other parties in interest. Further, the exculpation provision in Article IX of the Plan does not relieve any party of liability for an act or omission to the extent such act or omission is determined by a Final Order to have constituted gross negligence, willful misconduct, fraud, or breach of the fiduciary duty of loyalty. Pursuant to section 1123(b)(3) of the Bankruptcy Code, the releases, injunction and exculpation set forth in Article IX of the Plan and implemented by this Confirmation Order are supported by adequate consideration and are fair, equitable, reasonable, and in the best interests of the Debtors, the Reorganized Debtors, and their Estates, creditors and equity holders. The record of the Confirmation Hearing and the Chapter 11 Cases is sufficient to support the releases, injunction, and exculpation set forth in Article IX of the Plan. Accordingly, based upon the record of the Chapter 11 Cases, the representations and/or the evidence proffered, adduced and/or presented at or prior to, the Confirmation Hearing, the releases, injunction, and exculpation set forth in Article IX of the Plan are hereby approved, and shall be effective and binding on all persons and entities, to the extent provided therein.

54. Releases by the Debtors. As of the Effective Date, the Debtors in their individual capacities and as debtors in possession shall 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.

55. Releases by Holders of Claims and Interests. On and after the Effective Date, Holders of Claims that (a) voted to accept or reject the Plan and (b) did not elect (as permitted on the Ballots) to opt out of the releases contained in Section 9.2.3 of the Plan, 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.

56. Exculpation. 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 are hereby granted the protections and benefits of section 1125(e) of the Bankruptcy Code.

57. Injunction Related to Release and Exculpation. To the fullest extent allowed by law, and except as otherwise provided in the Plan or this 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 of the Plan 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.

58. No Successor Liability. Except as otherwise expressly provided in the Plan, 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 shall not be obligated 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.

59. Release of Liens and Indemnity. Except as otherwise expressly provided in the Plan, any and all prepetition Liens against the Debtors, the Reorganized Debtors and any of their Assets shall be, and shall be deemed to be, released as of the Effective Date. In connection with implementation of the Plan and release of such Liens, the Debtors shall 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.

60. Release of German Escrows. 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. **This Confirmation Order shall constitute the court order, if any, required for the release of the German Escrows under the German Escrow Agreements.**

61. Term of Injunctions. Except as otherwise provided in the Plan or this Confirmation Order, 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, this Confirmation Order or by their own terms. In addition, 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.

62. Non-Appointment of Committee. The U.S. Trustee is directed not to appoint any statutory committee in these Chapter 11 Cases pursuant to section 1102 of the Bankruptcy Code.

63. 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 approval of this Court.

64. Rule 2004 Examinations. The power of the Debtors to conduct examinations pursuant to Bankruptcy Rule 2004 is expressly preserved following the Effective Date

65. 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.

66. Preservation of Causes of Action; Settlement. 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 the 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 the 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 the Avoidance Actions or Causes of Action released pursuant to the Oaktree Settlement) against such Person. The rights of the Debtors or the Reorganized Debtors, as applicable, to prosecute any and all Causes of Action (other than the Avoidance Actions or Causes of Action released pursuant to the Oaktree Settlement) against any Person, except as otherwise expressly provided in the Plan, shall not be prejudiced by entry of this Confirmation Order, or the occurrence of the Effective Date. 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 right of the Reorganized Debtors to reserve all Causes of Action for later adjudication shall not be prejudiced by entry of this Confirmation Order, or the occurrence of the Effective Date, 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 such 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 the Avoidance Actions or Causes of Action released pursuant to the Oaktree Settlement) 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 this Court.

67. Nonoccurrence of Effective Date. In the event that the Effective Date does not occur, this 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.

68. Exemption From Certain Transfer Taxes. 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. The appropriate state or local government officials or agents shall, and are hereby directed to, forgo the collection of any such tax, recordation fee, or governmental assessment and 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. This Court shall retain specific jurisdiction with respect to these matters.

69. PBGC Matters. As set forth in Section 6.1 of the Plan of Reorganization, on the Effective Date, the Debtors shall be deemed to have assumed, under section 365(a) of the Bankruptcy Code, any and all defined benefit pension plans sponsored by one or more of the Debtors, including the Almatris, Inc. Retirement Plan for Collectively Bargained Employees (EIN/PN 300222885/002) (the "***Pension Plan***"), and shall continue to satisfy the Pension Plan's minimum funding standards under 26 U.S.C. §§ 412 and 430 (as applicable) and 29 U.S.C. § 1082, and administer the Pension Plan in accordance with its terms and the provisions of Employee Retirement Income Security Act of 1974, *as amended*, 29 U.S.C. §§ 1001-1461 (2006). No provision of the Plan of Reorganization, this Confirmation Order, or section 1141 of the Bankruptcy Code shall, or shall be construed to, discharge, release, or relieve the Debtors or the Debtors' successors, or any other party, in any capacity from liability with respect to the Pension Plan under any law or regulatory provision with respect to the Pension Plan or the Pension Benefit Guaranty Corporation ("***PBGC***"). After the Effective Date of the Plan, neither PBGC nor the Pension Plan shall be enjoined from enforcing such liability as a result of the

provisions of the Plan of Reorganization and the Confirmation Order providing for satisfaction, release, and discharge of Claims.

70. U.S. Government Matters. Notwithstanding anything contained herein or the Plan to the contrary, as to the United States, its agencies, departments, or agents (collectively, the "*U.S. Government*"), nothing in the Plan or Confirmation Order shall discharge, release, or otherwise preclude: (1) any liability of the Debtors or Reorganized Debtors arising on or after the Effective Date to the U.S. Government; (2) any liability to the U.S. Government that is not a "claim" within the meaning of section 101(5) of the Bankruptcy Code; (3) any valid right of setoff or recoupment of the U.S. Government against any of the Debtors; or (4) any liability of the Debtors or Reorganized Debtors under environmental law to the U.S. Government as the owner or operator of property that such entity owns or operates after the Effective Date. Moreover, nothing in the Confirmation Order or the Plan shall release or exculpate any non-debtor, including any Released Party or Exculpated Party, from any liability to the U.S. Government, including but not limited to any liabilities arising under the Internal Revenue Code, the environmental laws, or the criminal laws against the Released Parties or the Exculpated Parties, nor shall anything in this Confirmation Order or the Plan enjoin the U.S. Government from bringing any claim, suit, action or other proceeding against the Released Parties or Exculpated Parties for any liability whatsoever; *provided, however*, that the foregoing sentence shall not limit the scope of discharge granted to the Debtors or Reorganized Debtors under sections 524 and 1141 of the Bankruptcy Code.

71. Objections. All objections that have not been withdrawn, waived, or settled pertaining to the confirmation of the Plan are overruled on the merits. Furthermore, all reservation of rights, responses to, and statements and comments, if any, in opposition to the

Plan, other than those withdrawn with prejudice in their entirety prior to, or on the record at, the Confirmation Hearing, shall be, and hereby are, overruled in their entirety for the reasons stated on the record.

72. Plan Supplement. Each of the documents that comprise the Plan Supplement are part of the Plan and are hereby approved in connection with confirmation of the Plan.

73. Notice Of Entry Of Confirmation Order. Pursuant to Bankruptcy Rules 2002(f)(7) and 3020(c), the Debtors are hereby authorized and directed to serve a notice of: (a) entry of this Confirmation Order; and (b) the last date to file (i) Professional Fee Claims, and (ii) Claims arising from the rejection of executory contracts and leases, substantially in the form attached hereto as **Exhibit B** (the "***Confirmation Notice***") no later than ten (10) Business Days after the entry of this Confirmation Order, on all Holders of Claims against or Interests in the Debtors and all other persons on whom notice of the Confirmation Hearing was served. The form of the Confirmation Notice is hereby approved in all respects. The Confirmation Notice shall constitute good and sufficient notice of the entry of this Confirmation Order and of the relief granted herein, and no other or further notice of entry of this Confirmation Order or the occurrence of the Effective Date need be given.

74. Plan Classification Controlling. The classification of Claims and Interests for purposes of payment of the distributions to be made under the Plan is governed solely by the terms of the Plan.

75. Reference To Plan. Any document related to the Plan that refers to a chapter 11 plan of the Debtors other than the Plan confirmed by this Confirmation Order shall be, and it hereby is, deemed to be modified such that the reference to a chapter 11 plan of the Debtors in such document shall mean the Plan confirmed by this Confirmation Order, if appropriate.

76. References to Plan Provisions. The failure to specifically include or reference any particular provision of the Plan in the Confirmation Order shall not diminish or impair the effectiveness of such provision, it being the intent of this Court that the Plan (and all Exhibits and Schedules thereto) be confirmed in its entirety and incorporated herein by reference.

77. Rules Governing Conflicts Between Documents. 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 this Confirmation Order, on the other hand, the terms of this Confirmation Order shall control. This Confirmation Order shall supersede any orders of the Court issued prior to the Confirmation Date that may be inconsistent herewith.

78. Governmental Approvals Not Required. Except as set forth in the Plan, this Confirmation Order shall constitute all approvals and consents required, if any, by the laws, rules or regulations of any state or any other governmental authority with respect to (i) the implementation or consummation of the Plan and (ii) any related documents, instruments or agreements, and any amendments or modifications thereto, and any other acts referred to in or contemplated by the Plan, the Disclosure Statement, any related documents, instruments or agreements related thereto, and any amendments or modifications to any of the foregoing.

79. Interest and Attorneys' Fees. Interest accrued after the Petition Date will accrue and be paid on Claims only to the extent specifically provided for in the Plan, this Confirmation Order or as otherwise required by the Bankruptcy Court or by applicable law. No award or reimbursement of attorneys' fees or related expenses or disbursements shall be allowed on, or in connection with, any Claim, except as set forth in the Plan or as ordered by the Court.

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

81. 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, as debtors and debtors in possession in the Chapter 11 Cases.

82. 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.

83. Retention Of Jurisdiction. The Court retains jurisdiction over the matters set forth in Article XI of the Plan and/or section 1142 of the Bankruptcy Code. Notwithstanding the foregoing, on and after the Effective Date, the Court shall not retain or exercise any jurisdiction over any matters arising out of or relating to any or all of the Revolving Credit Loan Documents or the Senior Secured Note Facility Documents.

84. Waiver Of Bankruptcy Rule 3020(e). Pursuant to Bankruptcy Rule 3020(e), the 14-day stay of the Confirmation Order imposed by such Bankruptcy Rule is waived. The

Debtors are authorized to consummate the Plan and the transactions contemplated thereby immediately upon, or concurrently with, satisfaction of the conditions set forth in the Plan.

Dated: New York, New York

September 20, 2010

_____/s/ Martin Glenn _____
THE HONORABLE MARTIN GLENN
UNITED STATES BANKRUPTCY JUDGE