

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

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In re:	:	Chapter 11
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PLASTECH ENGINEERED	:	Case No. 08-42417 (PJS)
PRODUCTS, INC., <u>et al.</u> , ¹	:	
	:	
Debtors.	:	Jointly Administered
	:	
	X	

**FINDINGS OF FACT, CONCLUSIONS OF LAW AND ORDER
CONFIRMING THE FIFTH AMENDED JOINT PLAN OF LIQUIDATION
PROPOSED BY PLASTECH ENGINEERED PRODUCTS, INC., ITS SUBSIDIARY
DEBTORS AND THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

WHEREAS, on October 22, 2008, the above-captioned debtors and debtors-in-possession (collectively, the "Debtors")² and the Official Committee of Unsecured Creditors (the "Creditors' Committee" and, together with the Debtors, the "Proponents") filed the Second Amended Joint Plan of Liquidation Proposed by Plastech Engineered Products, Inc., Its Subsidiary Debtors and the Official Committee of Unsecured Creditors (the "Second Amended Plan") attached as Appendix A to the Second Amended Disclosure Statement With Respect to Second Amended Joint Plan of Liquidation Proposed by Plastech Engineered Products, Inc., Its Subsidiary Debtors and the Official Committee of Unsecured Creditors (Docket No. 3421) (the "Second Amended Disclosure Statement"); and

¹ The Debtors are the following entities: Plastech Engineered Products, Inc. ("Plastech"), LDM Technologies, Inc., Plastech Frenchtown, Inc., Plastech Decorating Systems, Inc., Plastech Exterior Systems, Inc., Plastech Romulus, Inc., MBS Polymet, Inc., LDM Holding Canada, Inc. and LDM Holding Mexico, Inc.

² All capitalized terms not defined herein shall have the meanings ascribed to them in the Plan, the Exhibits to the Plan Supplement, the Revised Plan Supplement Exhibits or the Solicitation Procedures Order, each as defined herein.

WHEREAS, on October 23, 2008, the Bankruptcy Court entered the Order Under Bankruptcy Code Sections 105, 502, 1125 and 1126, Bankruptcy Rules 2002, 3003, 3017, 3018, 3020 and 9007 and Local Bankruptcy Rule 3017-1 (I) Determining Adequacy of the Disclosure Statement; (II) Scheduling Hearing on Confirmation of Plan; (III) Establishing Voting, Objection and Other Deadlines with Respect to Confirmation of Plan; (IV) Approving (A) the Form and Manner of Notice of the Hearing on Confirmation and Related Matters (B) the Form of Solicitation Packages and the Manner and Timing of the Transmittal Thereof, (C) Procedures Governing the Temporary Allowance of Claims for Voting Purposes, and (D) Procedures for Tabulating Votes on Plan; and (V) Granting Certain Other Relief. (Docket No. 3425) (the "Solicitation Procedures Order"); and

WHEREAS, the notice of the Confirmation Hearing (the "Confirmation Hearing Notice"), the Second Amended Disclosure Statement, the Plan, the Plan Summary, the Solicitation Procedures Order, certain notices of non-voting status (the "Non-Voting Notices"), and/or the appropriate Ballots (collectively, the "Solicitation Package") were transmitted to all Holders of Claims and Interests and other parties in interest as required by the Solicitation Procedures Order, as set forth in the affidavits of service filed with the Bankruptcy Court (Docket Nos. 3520-3524, 3526, 3632, 3731-3732, 3735-3736 and 3738) (the "Affidavits of Service") and the Voting Affidavit (as defined below); and

WHEREAS, the Confirmation Hearing Notice was published on November 7, 2008 in the Detroit Free Press and the national edition of The New York Times as set forth in the affidavits of publication filed with the Bankruptcy Court (Docket No. 3659) (together, the "Affidavits of Publication"); and

WHEREAS, on November 14, 2008, the Debtors filed the Plan Supplement to Second Amended Joint Plan of Liquidation Proposed by Plastech Engineered Products, Inc., Its Subsidiary Debtors and the Official Committee of Unsecured Creditors (Docket No. 3653) (the "Plan Supplement"); and

WHEREAS, on December 1, 2008, the Debtors filed the Affidavit of Ronald Howard Certifying the Ballots Accepting Or Rejecting the Second Amended Joint Plan of Liquidation Proposed by Plastech Engineered Products, Inc., Its Subsidiary Debtors and the Official Committee of Unsecured Creditors (Docket No. 3915) (the "Voting Affidavit") certifying the results of the ballot tabulation for Class 1 First Lien Term Loan Claims, Class 2 Second Lien Term Loan Claims and Class 7 General Unsecured Claims voting to accept or reject the Plan; and

WHEREAS, on December 2, 2008, the Proponents filed the Third Amended Joint Plan of Liquidation Proposed by Plastech Engineered Products, Inc., Its Subsidiary Debtors and the Official Committee of Unsecured Creditors (Docket No. 3943) (the "Third Amended Plan"); and

WHEREAS, on December 2, 2008, the Debtors filed a Memorandum of Law in Support of Confirmation of the Third Amended Joint Plan of Liquidation Proposed by Plastech Engineered Products, Inc., Its Subsidiary Debtors and the Official Committee of Unsecured Creditors (Docket No. 3918) (the "Memorandum"); and

WHEREAS, on December 2, 2008, the Debtors filed the Notice of Filing of Revised Exhibits B and C and Supplemental Exhibit F to the Plan Supplement (Docket No. 3942) (the "Revised Plan Supplement Exhibits"); and

WHEREAS, a significant number of entities (the "Objectors") filed or lodged with the Debtors objections or informal objections to confirmation of the Plan (the "Objections"); and

WHEREAS, pursuant to the Solicitation Procedures Order and Bankruptcy Code section 1128(a), the Bankruptcy Court held a hearing commencing on December 3, 2008 at 9:30 a.m. (Eastern Time) and continuing on December 15, 2008 at 9:30 a.m. (Eastern Time) (the "Confirmation Hearing") to consider confirmation of the Plan; and

WHEREAS, certain of the Objections were resolved by the Debtors and the Objectors pursuant to agreements placed on the record at the Confirmation Hearing (the "Agreements") and /or by stipulations submitted or to be submitted to the Court (together with the Agreements, the "Stipulations"); and

WHEREAS, on December 10, 2008, the Proponents filed the Fourth Amended Joint Plan of Liquidation Proposed by Plastech Engineered Products, Inc., Its Subsidiary Debtors and the Official Committee of Unsecured Creditors (Docket No. 4071) (the "Fourth Amended Plan"); and

WHEREAS, on December 18, 2008, the Proponents filed the Fifth Amended Joint Plan of Liquidation Proposed by Plastech Engineered Products, Inc., Its Subsidiary Debtors and the Official Committee of Unsecured Creditors (Docket No. 4181) (the "Fifth Amended Plan" and, as amended and supplemented by this confirmation order (the "Confirmation Order") the "Plan"); and

NOW THEREFORE, based upon the Bankruptcy Court's review and consideration of (i) the Plan, the Second Amended Disclosure Statement, the Plan Supplement, the Revised Plan Supplement Exhibits, the Solicitation Procedures Order, the Voting Declaration,

the Affidavits of Service, the Affidavits of Publication, the Memorandum, the Objections, the Stipulations, and the other pleadings and other documents before the Bankruptcy Court in connection with the confirmation of the Plan, (ii) the record of the Confirmation Hearing (including the statements of counsel in support of confirmation at the Confirmation Hearing and all testimony presented and evidence admitted at the Confirmation Hearing), (iii) the entire record of these Chapter 11 Cases and (iv) the legal and factual bases presented at the Confirmation Hearing, in the Memorandum and as set forth in this Confirmation Order establish just cause for the relief granted herein; and after due deliberation thereon, and good cause appearing therefor;

FINDINGS OF FACT AND CONCLUSIONS OF LAW

THE COURT HEREBY FINDS AND CONCLUDES THAT:³

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

B. Judicial notice is hereby taken of the docket of the Chapter 11 Cases maintained by the Clerk of the Court, including, without limitation, all pleadings and other documents filed, all orders entered, and transcripts of, and all evidence and arguments made,

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Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

proffered, or adduced at, the hearings held before the Court during the pendency of the Chapter 11 Cases.

C. The Plan is dated and identifies the entities submitting it, thereby satisfying Bankruptcy Rule 3016(a). The filing of the Second Amended Disclosure Statement with the Court satisfies Bankruptcy Rule 3016(b). All acts to be enjoined and identification of entities subject to any injunction under the Plan are set forth in specific and conspicuous underlined text in the Plan and Second Amended Disclosure Statement, thereby satisfying Bankruptcy Rule 3016(c).

D. The Proponents have given notice of the Confirmation Hearing as required by Bankruptcy Rule 3017(d). Such notice was good and sufficient under the particular circumstances and no other or further notice is or shall be required other than the notice of the entry of this Order required by Bankruptcy Rule 3020(c)(2).

E. Notice of the Voting Deadline, Confirmation Objection Deadline, and Confirmation Hearing were adequate, proper and in accordance with Bankruptcy Rule 2002(b) and the Solicitation Procedures Order, and, thus, all known or reasonably ascertainable entities affected by the Plan and the transactions contemplated thereby were provided with due process in the form of adequate and proper notice and the opportunity to object to confirmation of the Plan.

F. The solicitation of votes to accept or reject the Plan satisfies Bankruptcy Rule 3018. The Plan was transmitted to all creditors entitled to vote on the Plan, and sufficient time was prescribed for such creditors to vote to accept or reject the Plan, thereby satisfying the requirements of Bankruptcy Rule 3018.

G. The Proponents have met their burden of proving the elements of sections 1129(a) and (b) of the Bankruptcy Code by clear and convincing evidence.

H. The Plan complies with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules and the orders of this Bankruptcy Court with respect to the Plan, thus satisfying the requirements of section 1129(a)(1) of the Bankruptcy Code.

I. The Proponents have complied with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules and the orders of this Bankruptcy Court with respect to the solicitation of acceptances or rejections of the Plan, including, without limitation, sections 1125 and 1126 of the Bankruptcy Code and Bankruptcy Rules 3017, 3018 and 3019, thus satisfying the requirements of section 1129(a)(2) of the Bankruptcy Code.

J. The Plan, and the compromises and settlements embodied therein, have been proposed in good faith and not by any means forbidden by law, thus satisfying the requirements of section 1129(a)(3) of the Bankruptcy Code.

K. All payments that have been made or are to be made by the Debtors or the Liquidating Trust under the Plan or by any person 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 will be subject to the approval of, the Bankruptcy Court as reasonable, thus satisfying the requirements of section 1129(a)(4) of the Bankruptcy Code.

L. The identity of the Liquidating Trustee has been disclosed, and the manner of selection and appointment of the Liquidating Trustee is consistent with the interests of holders

of Claims and Interests and with public policy, thus satisfying the requirements of section 1129(a)(5) of the Bankruptcy Code.

M. The Debtors' businesses do not involve the establishment of rates over which any regulatory commission has jurisdiction or will have jurisdiction after confirmation. Thus, section 1129(a)(6) of the Bankruptcy Code is inapplicable to these Chapter 11 Cases.

N. Section 1129(a)(7) of the Bankruptcy Code requires that each holder of a Claim or Interest in an impaired class accept the Plan, or receive or retain under the Plan property having a value, as of the Effective Date of the Plan, that is not less than the amount that such holder would receive on account of such Claim or Interest if the Debtors were liquidated under Chapter 7 of the Bankruptcy Code. Classes 1, 2 and 7 are impaired under the Plan. The Second Amended Disclosure Statement and the other evidence proffered or adduced at the Confirmation Hearing (i) are persuasive and credible, (ii) have not been controverted by other evidence, and/or (iii) establish that each holder of an impaired Claim in Classes 1, 2 or 7 has either accepted the Plan, or will receive or retain under the Plan property having a value, as of the Effective Date of the Plan, 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, thus satisfying the requirements of section 1129(a)(7) of the Bankruptcy Code.

O. Section 1129(a)(8) of the Bankruptcy Code requires that for each Class of Claims or Interests under the Plan, such Class has either accepted the Plan or is not impaired under the Plan. Unimpaired Classes 3, 4, 5 and 6 are conclusively presumed to have accepted the Plan without the solicitation of acceptances or rejections pursuant to section 1126(f) of the Bankruptcy Code. Impaired Classes 1, 2 and 7 have accepted the Plan. Because holders of Claims or Interests in impaired Classes 8, 9, 10 and 11 are entitled to neither receive nor retain

any property under the Plan, they are deemed to have rejected the Plan under section 1126(g) of the Bankruptcy Code. Accordingly, the requirements of section 1129(a)(8) of the Bankruptcy Code have not been met, thereby requiring application of section 1129(b) of the Bankruptcy Code. As is more fully set forth in paragraph U of this Confirmation Order, the Plan satisfies section 1129(b) of the Bankruptcy Code with respect to Classes 8, 9, 10 and 11.

P. The treatment of DIP Facility Claims specified in Article III.A.1 of the Plan, the treatment of 503(b)(9) Claims specified in Article III.A.2 of the Plan and the treatment of Administrative Claims specified in Article III.A.3 of the Plan satisfy the requirements of Bankruptcy Code section 1129(a)(9)(A). The treatment of Non-Tax Priority Claims specified in Article III.B.6 of the Plan satisfies the requirements of Bankruptcy Code section 1129(a)(9)(B). The treatment of Priority Tax Claims under Article III.A.4 of the Plan satisfies the requirements of Bankruptcy Code 1129(a)(9)(C).

Q. The Plan has been accepted by impaired Classes 1, 2 and 7, determined without consideration of any acceptance of the Plan by insiders, thus satisfying the requirement of section 1129(a)(10) of the Bankruptcy Code.

R. The Plan proposed by the Proponents provides for a liquidation of the Debtors' remaining assets and a distribution of Cash to creditors in accordance with the priority scheme of the Bankruptcy Code and the terms of the Plan. The Disclosure Statement, the Confirmation Memorandum and the exhibits thereto, and the 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 the Plan is feasible, thus satisfying the requirements of Bankruptcy Code section 1129(a)(11).

S. The Debtors have paid, or will pay on the Effective Date, all amounts due under 28 U.S.C. § 1930, thus satisfying the requirements of section 1129(a)(12) of the Bankruptcy Code.

T. None of the Debtors is obligated, now or in the future, to pay any retiree benefits, as defined in Bankruptcy Code section 1114(a), that have not already been paid. Accordingly, the requirements of Bankruptcy Code section 1129(a)(13) are satisfied.

U. Holders of Claims and Interests in Classes 8, 9, 10 and 11 will neither receive nor retain any property or interest in property under the Plan and, accordingly, are deemed to have rejected the Plan pursuant to section 1126(g) of the Bankruptcy Code. These are the only Classes that have not accepted, or been deemed to have rejected, the Plan. The Proponents presented uncontroverted evidence at the Confirmation Hearing that the Plan does not discriminate unfairly and is fair and equitable with respect to the treatment of Claims and Interests in Classes 8, 9, 10 and 11 because, as required by sections 1129(b)(2)(B) and 1129(b)(2)(C) of the Bankruptcy Code, there are no holders of claims or interests junior to the holders of Claims or Interests in Classes 8, 9, 10 and 11 that will receive or retain under the Plan any property on account of such junior claims or interests. Thus, the Plan satisfies section 1129(b) of the Bankruptcy Code and may be confirmed notwithstanding its failure to satisfy section 1129(a)(8) of the Bankruptcy Code. The Plan shall be binding upon the members of Classes 8, 9, 10 and 11 upon confirmation and the occurrence of the Effective Date.

V. The principal purpose of the Plan is not the avoidance of taxes or avoidance of the requirements of section 5 of the Securities Act of 1933 and no governmental unit has requested that the Bankruptcy Court deny confirmation on such basis, thus satisfying the requirements of section 1129(d) of the Bankruptcy Code.

W. The Bankruptcy Court finds that it may properly retain jurisdiction over the matters set forth in Article XI of the Plan and section 1142 of the Bankruptcy Code.

X. All conditions precedent to confirmation set forth in Article VIII of the Plan have been satisfied, will be satisfied by entry of this Confirmation Order, or have been duly waived.

Y. Article II of the Plan adequately and properly identifies and classifies all Claims and Interests. The Claims or Interests placed in each Class are substantially similar to other Claims or Interests, as the case may be, in each such Class, and such classification is therefore consistent with Bankruptcy Code section 1122. Valid business and legal reasons exist for the various Classes of Claims and Interests created under the Plan, and such classification does not unfairly discriminate among holders of Claims or Interests. The Plan's classification scheme recognizes the differing legal and equitable rights of creditors versus Interest Holders, secured versus unsecured Claims, and priority versus non-priority Claims. Accordingly, the Plan satisfies section 1123(a)(1) of the Bankruptcy Code.

Z. The Plan specifies in Article II that Classes 3, 4, 5 and 6 are not impaired under the Plan, thereby satisfying section 1123(a)(2) of the Bankruptcy Code.

AA. The Plan specifies in Article II the Classes of Claims and Interests that are impaired, and specifies in Article III.B. the treatment of the impaired Classes (Classes 1, 2 and 7), thereby satisfying section 1123(a)(3) of the Bankruptcy Code.

BB. The Plan provides for the same treatment of each Claim or Interest in each respective Class unless the holder of a particular Claim or Interest in that Class has agreed to a less favorable treatment of such Claim or Interest, thereby satisfying section 1123(a)(4) of the Bankruptcy Code.

CC. Article V of the Plan provides adequate and proper means for implementation of the Plan, thereby satisfying section 1123(a)(5) of the Bankruptcy Code. Among other things, Article V provides for (i) the transfer of assets other than the Residual Assets to the Liquidating Trust, subject, in the case of the Liquid Collateral and the Additional DIP Collateral, to the Liens of the DIP Lenders; (ii) the transfer of the Residual Assets to the Term Lender Liquidating LLC subject to the Liens of the First Lien Term Lender Parties; (iii) the cancellation of all existing securities and agreements, including all stock issued and outstanding; (iv) the dissolution of PEPI and the Subsidiary Debtors; (v) the vesting of the property of the Debtors' Estates other than the Residual Assets in the Liquidating Trust, subject, in some cases, to certain continuing Liens, and, in the case of the Liquid Collateral and the Additional DIP Collateral, to the Liens of the DIP Lenders; (vi) the vesting of the Residual Assets in the Term Lender Liquidating LLC subject to the Liens of the First Lien Term Lender Parties; (vii) the establishment of the Liquidating Trust and the Term Lender Liquidating LLC; (viii) the funding of the Reserves as provided in, and in accordance with, the Plan; and (ix) the appointment of the Liquidating Trustee.

DD. The provisions of the Plan regarding the selection of the Post-Effective Date Committee and the appointment of the Liquidating Trustee are consistent with the interests of creditors and equity security holders and with public policy, thereby satisfying Bankruptcy Code section 1123(a)(7).

EE. The Plan includes certain provisions pursuant to which holders of Allowed Administrative Claims who did not file an objection to confirmation of the Plan are deemed to have consented to treatment under the Plan that is less favorable treatment than payment in full of their Allowed Administrative Claims, if any, on the effective date of the Plan, as contemplated

by section 1129(a)(9) of the Bankruptcy Code, if and only to the extent that Allowed Administrative Claims are not ultimately paid in full under the Plan. The Court finds that all known or reasonably ascertainable holders of potential Allowed Administrative Claims received adequate notice of the provisions setting forth the possibility of such less favorable treatment and the risks and benefits of consenting to such treatment, as each holder of an Administrative Claim received either a copy of the Disclosure Statement (to which the Plan was attached as Appendix A) or a copy of the Plan Summary setting forth such provisions, as specified in the Solicitation Procedures Order and the Voting Affidavit or publication notice and the fact that numerous Objections were filed by holders of Administrative Claims objecting to Plan confirmation and expressly affirming that they did not consent to such less favorable treatment with respect to any Allowed Administrative Claims that such Objectors may hold (the "Objecting Administrative Claimants"). Accordingly, the Court finds that each holder of an Administrative Claim that did not file an objection to confirmation of the Plan by the Confirmation Objection Deadline (collectively, the "Non-Objecting Administrative Claimants") is deemed to have consented to receive less favorable treatment with respect to any Allowed Administrative Claim the Claimant may hold than the treatment that such Allowed Administrative Claim would receive under Bankruptcy Code section 1129(a)(9), if and only to the extent that Allowed Administrative Claims are ultimately not paid in full, and that such consent is based on this Court finding that good, adequate and valuable consideration for such consent has been given by the Plan Proponents and the agreements and settlements set forth in the Plan which assure such Non-Objecting Administrative Claimants at least a pro rata payment from funds that might not otherwise have been available but for confirmation of the Plan. The Court further finds that the Objecting Administrative Claimants have not consented to less favorable treatment and any

Allowed Administrative Claim that an Objecting Administrative Claim holds shall be paid in full as required by section 1129 of the Bankruptcy Code, this Confirmation Order and the Plan.

FF. The Plan completes the implementation of, and the Distribution of proceeds from, the Sales and Sale-Related Settlements and the Final DIP Order, which are incorporated in the Plan. Nothing in the Plan, the Disclosure Statement or this Confirmation Order is intended to supersede, modify or amend the terms of the Sales, Sale-Related Settlements or the Final DIP Order. In the event there are any inconsistencies between the Plan and the terms of the Sales, Sale-Related Settlements and the Final DIP Order, the terms of the Sales, Sale-Related Settlements and Final DIP Order control.

GG. Based upon the record before the Court in these Chapter 11 Cases, the Debtors, the Committee, the DIP Lenders, the Major Customers, the Term Lenders, and each of their respective members, officers, directors, agents, financial advisers, attorneys, employees, equity holders, partners, affiliates and representatives have acted in "good faith" within the meaning of Bankruptcy Code section 1125(e) in compliance with the applicable provisions of the Bankruptcy Code, Bankruptcy Rules and the Local Rules in connection with all their respective activities relating to the Plan and their participation in the activities described in Bankruptcy Code section 1125, and are entitled to the protections afforded by Bankruptcy Code section 1125.

HH. The Debtors have acted in good faith to identify potential defendants of Causes of Action and Avoidance Actions that might be commenced after the Confirmation Hearing and have set forth a list of such defendants in Exhibit C to the Plan Supplement; however, Exhibit C is not found to be an exhaustive list of all defendants against whom Causes of Action or Avoidance Actions may be brought and, notwithstanding the failure to identify a particular Person or Entity, the Debtors, the Liquidating Trustee and any other Person or Entity

with authority to commence a Cause of Action or Avoidance Action under the Plan, this Confirmation Order or any other order of the Court, as applicable, do not waive and expressly reserve any and all rights to pursue Causes of Action and Avoidance Actions against any Person or Entity after the Effective Date, whether or not identified on Exhibit C to the Plan Supplement, except to the extent expressly waived or released in the Plan, this Confirmation Order or any other order of the Bankruptcy Court.

II. The modifications to the Second Amended Plan as embodied in the Third Amended Plan, Fourth Amended Plan and Fifth Amended Plan do not materially or adversely affect or change the treatment of any holder of a Claim who has not accepted the modifications. Accordingly, pursuant to Fed. R. Bankr. P. 3019, such modifications do not require additional disclosure under Bankruptcy Code section 1125 or resolicitation of acceptances or rejections under Bankruptcy Code section 1126, nor do they require that holders of Claims be afforded an opportunity to change previously cast acceptances or rejections of the Plan. Disclosure of the modifications on the record at the Confirmation Hearing constitutes due and sufficient notice thereof under the circumstances of these Chapter 11 Cases.

Accordingly, it is hereby **ORDERED, ADJUDGED AND DECREED** that:

1. Approval. The Plan, which consists of the Second Amended Plan and all exhibits, provisions, terms and conditions thereto, as amended by the Third Amended Plan, the Fourth Amended Plan and the Fifth Amended Plan, the Plan Supplement, the Revised Plan Supplement Exhibits, the Schedules, this Confirmation Order, the Liquidating Trust Agreement, and the Liquidating LLC Agreement are approved and confirmed in substantially the forms as filed, as having satisfied all of the requirements of Chapter 11 of the Bankruptcy Code. The

terms of the Plan are incorporated herein by reference and are an integral part of this Confirmation Order.

2. Findings of Fact and Conclusions of Law. The findings of fact and conclusions of law of the Bankruptcy Court set forth herein and at the Confirmation Hearing shall constitute findings of fact and conclusions of law pursuant to Bankruptcy Rule 7052, as made applicable herein by Bankruptcy Rule 9014, and the findings and conclusions of the Bankruptcy Court at the Confirmation Hearing are incorporated herein by reference. To the extent any finding of fact shall be determined to be a conclusion of law, it shall be so deemed, and vice versa.

3. Confirmation Objections. All Stipulations resolving objections to confirmation are hereby approved, and the terms of this Confirmation Order shall apply to the stipulating parties, except to the extent expressly provided otherwise in such Stipulations or pursuant to another order of the Bankruptcy Court. All confirmation objections and responses to the Plan, to the extent not resolved, withdrawn or otherwise addressed by this Confirmation Order or as set forth on the record at the Confirmation Hearing, including any reservations of rights contained therein, are hereby overruled on the merits; provided, however, that notwithstanding anything to the contrary in the Plan, any party having filed a timely objection to confirmation (an "Objecting Party") shall not have consented to or agreed to less favorable treatment of its allowed administrative claims under the Plan or section 1129(a)(9) of the Bankruptcy Code.

4. Administrative Claims. In the event and to the extent that any Non-Objecting Administrative Claimant does not receive payment in full on any Allowed Administrative Claim, such Non-Objecting Administrative Claimant is hereby deemed to have

consented to receive such less favorable treatment under Bankruptcy Code section 1129(a)(9) with respect to such Allowed Administrative Claim, pursuant to Bankruptcy Code section 1129(a)(9) and Article III.A.3 of the Plan.

5. 503(b)(9) Claims. Notwithstanding anything to the contrary in the Plan or this Confirmation Order, although 503(b)(9) Claims as defined in the Plan are not Administrative Claims as defined in the Plan, they are administrative claims under section 503(b) of the Bankruptcy Code to be treated in accordance with Bankruptcy Code sections 1129(a)(9) and 507(a)(2). Notwithstanding anything herein or in the Plan, any 503(b)(9) Claim that is allowed pursuant to an order of the Bankruptcy Court shall be paid within 15 days of the entry of the order allowing such 503(b)(9) Claim absent an order from the Bankruptcy Court providing otherwise, and nothing in this Confirmation Order or the Plan is intended or may be construed to prohibit or otherwise impair the Debtors' right to move for a stay of such order pending appeal and to seek such a stay with or without the posting of a bond.

6. Non-Discharge of Claims. Pursuant to Bankruptcy Code section 1141(d)(3), confirmation of the Plan will not discharge Claims against the Debtors; provided, however, that, other than as provided in the Sale Orders, Asset Purchase Agreements, Sale-Related Settlements or Final DIP Order, no holder of a Claim against or Interest in any Debtor may, on account of such Claim or Interest, seek or receive any payment or other distribution from, or seek recourse against, any Debtor, the Liquidating Trust, the Liquidating Trustee, the Term Lender Liquidating LLC, and/or their respective successors, assigns and/or property, except as expressly provided in the Plan and this Confirmation Order; provided further, however, that all Persons who have held, hold or may hold Claims against or Interests in the Debtors, shall

be subject to the injunctions set forth in Article X.F of the Plan and paragraph 8 of this Confirmation Order.

7. Effects of Confirmation; Immediate Effectiveness; Binding Effect. The Debtors are hereby authorized to consummate the Plan at any time following entry of this Confirmation Order upon the satisfaction or waiver of the conditions to the effectiveness of such Plan. Notwithstanding the stay contemplated by Bankruptcy Rule 3020(e) and except as otherwise provided in section 1141(d) of the Bankruptcy Code, immediately after entry of this Confirmation Order, the provisions of the Plan and this Confirmation Order shall be deemed binding against the Debtors, the Liquidating Trust, and any and all holders of Claims against or Interests in the Debtors except to the extent otherwise provided in the Plan or this Confirmation Order (and subject to the occurrence of the Effective Date), including all governmental entities or recording offices (irrespective of whether such Claims or Interests are impaired under the Plan or whether the holders of such Claims or Interests accepted, rejected or are deemed to have accepted or rejected the Plan), any and all non-debtor parties to executory contracts or unexpired leases with the Debtors, and any and all entities that are parties to or are subject to the settlements, compromises, releases, discharges and injunctions described in the Plan. Accordingly, as permitted by Bankruptcy Rule 3020(e), the ten (10) day period provided by such rule is hereby waived in its entirety.

8. Injunction. Except as otherwise provided in the Plan, from and after the Effective Date all Persons who have held, hold or may hold Claims against or Interests in the Debtors are permanently enjoined from taking any of the following actions against the Estate(s), the Liquidating Trust, the Term Lender Liquidating LLC, the Liquidating Trustee, the Purchasers or any of their property on account of any such Claims or Interests: (A) commencing or

continuing, in any manner or in any place, any action or other proceeding; (B) enforcing, attaching, collecting, or recovering in any manner any judgment, award, decree or order; (C) creating, perfecting, or enforcing any lien or encumbrance; (D) asserting a setoff, right of subrogation, or recoupment of any kind against any debt, liability, or obligation due to the Debtors; and (E) commencing or continuing, in any manner or in any place, any action that does not comply with or is inconsistent with the provisions of the Plan; provided, however, that nothing contained herein shall preclude such Persons from exercising their rights pursuant to and consistent with the terms of the Plan, this Confirmation Order, the Sale Orders, the Final DIP Order, the Sale-Related Settlements, the Asset Purchase Agreements, the Tooling Order and other Final Orders related to Tooling; provided further, however, that nothing in this paragraph 8 or Article X.F of the Plan shall impair (i) the rights of any Holder of a Disputed Claim to establish its Claim in response to an objection filed by the Debtors or the Liquidating Trustee, (ii) the rights of any defendant in a Cause of Action or Avoidance Action filed by the Debtors to assert defenses in such action, or (iii) the right of a Tool Vendor to prosecute proceedings, including but not limited to those proceedings allowed by the Tooling Order, to establish its Lien Rights; provided further, that all Persons are permanently enjoined from obtaining any documents or other materials from current counsel for the Debtors that are in the possession of such counsel as a result of or arising in any way out of their representation of the Debtors, except in accordance with Article V.C.4 of the Plan, this Confirmation Order or other prior orders of the Bankruptcy Court.

9. Dissolution of the Debtors; Resignation of Officers and Directors. On the Effective Date, or as soon thereafter as is practicable, PEPI and the Subsidiary Debtors shall be dissolved in accordance with the Michigan Business Corporation Act or other applicable

governing law. The Debtors' remaining officers and directors shall be deemed to have resigned upon the Effective Date, or as soon thereafter as the dissolution of PEPI and the Subsidiary Debtors may be effected in accordance with the Michigan Business Corporation Act; provided, however, that such resignations shall not be effective until such officers and directors have discharged all remaining responsibilities with respect to the dissolution of the Debtors in accordance with applicable state and federal law.

10. Releases; Injunctions; Limitations of Liability; Exculpation. All releases, injunctions, limitations of liability and exculpation provisions in the Plan, including, without limitation, those in sections X.C, X.E, X.F and X.G of the Plan, are fair and equitable and given for valuable consideration and are in the best interest of the Debtors and all parties in interest, and such provisions shall be effective and binding on all persons and entities, to the extent provided therein, and are incorporated in this Confirmation Order as if set forth in full herein and are hereby approved in their entirety; provided, however, that nothing in the Plan or this Confirmation Order is intended to or shall be deemed in any way to modify or limit the releases, waivers and discharges provided by the Sale Orders, the Asset Purchase Agreements, the Sale-Related Settlements or the Final DIP Order.

11. Settlements. The settlements contemplated under the Plan, including, without limitation, the Sale-Related Settlements (collectively, the "Plan Settlements") and the respective terms thereof, as set forth in the Plan and the Sale Orders, are hereby reaffirmed and approved, pursuant to Bankruptcy Rule 9019 as fair, prudent and reasonable compromises of the controversies and Claims resolved by the Plan Settlements, are binding upon all Persons affected thereby, and shall be effectuated in accordance with the terms thereof.

12. Approval of Liquidating Trustee. The designation by the Proponents of Carroll Services LLC, with James Patrick Carroll as Managing Member, as the Liquidating Trustee, is hereby approved.

13. General Authorizations. Under Bankruptcy Code section 1142(b) and the terms of the Plan, each of the Debtors and the Liquidating Trustee, as the case may be, and any officers thereof, is authorized without the need for further shareholder, member or Bankruptcy Court approval to execute and deliver, and take such action as is necessary to effectuate the terms of, implement, or further evidence, the contracts, instruments, securities and other agreements and documents contemplated by the Plan and the terms and conditions of the Plan, including, but not limited to, the dissolution of the Debtors in accordance with the Michigan Business Corporations Act.

14. Vesting of Property in Liquidating Trust. The vesting in the Liquidating Trust on the Effective Date of the property of each Debtor's Estate, other than the Residual Assets (a) is a legal, valid, and effective transfer of property, (b) vests the Liquidating Trust with good title to such property free and clear of all Liens, Claims, and Interests, except as specifically provided in the Plan or this Confirmation Order, provided, however, that the Liquid Collateral and the Additional DIP Collateral shall remain subject to the Liens of the DIP Lenders, (c) does not constitute an avoidable transfer under the Bankruptcy Code or under applicable nonbankruptcy law, and (d) does not and shall not subject the Liquidating Trust or the Liquidating Trustee to any liability by reason of such transfer under the Bankruptcy Code or under applicable nonbankruptcy law.

15. Vesting of Property in Term Lender Liquidating LLC. The vesting in the Term Lender Liquidating LLC on the Effective Date of the Residual Assets (a) is a legal, valid,

and effective transfer of property, (b) vests the Term Lender Liquidating LLC with good title to the Residual Assets, provided, however, that the Residual Assets shall remain subject to the Liens of the First Lien Term Lender Parties, (c) does not constitute an avoidable transfer under the Bankruptcy Code or under applicable nonbankruptcy law, and (d) does not and shall not subject the Term Lender Liquidating LLC or the Liquidating Trustee to any liability by reason of such transfer under the Bankruptcy Code or under applicable nonbankruptcy law.

16. Administrative Claims Bar Date. Pursuant to this Confirmation Order, the Final Administrative Claims Bar Date for filing Administrative Claims arising from and after May 30, 2008, shall be sixty (60) days after the Effective Date or, if such day is not a Business Day, the first Business Day following such day. The Final Administrative Claims Bar Date will be applicable for holders of asserted Administrative Claims, other than DIP Facility Claims, Priority Tax Claims, Non-Tax Priority Claims, 503(b)(9) Claims, Trustee Fee Claims, Assumed Liabilities Claims and Professional Fee Claims. Holders of asserted Administrative Claims, except for DIP Facility Claims, Priority Tax Claims, Non-Tax Priority Claims, 503(b)(9) Claims, Trustee Fee Claims, Assumed Liabilities Claims and Professional Fee Claims, not paid prior to the Effective Date must submit Administrative Expense Requests on or before the Final Administrative Claims Bar Date or forever be barred from doing so. The notice of Confirmation to be delivered pursuant to Bankruptcy Rules 3020(c) and 2002(f) will set forth such date and constitute notice of the Final Administrative Claims Bar Date. The Debtors, the Liquidating Trustee or any party in interest, as the case may be, shall have until the latest of (a) 180 days after the Effective Date, (b) 90 days after the filing of such Administrative Expense Request or (c) such other date specified in the Plan or ordered by the Bankruptcy Court, to object to such Administrative Claims.

17. Professional Fee Claims. All final requests for payment of Professional Fee Claims pursuant to sections 327, 328, 330, 331, 503(b), or 1103 of the Bankruptcy Code must be made by application filed with the Bankruptcy Court no later than forty-five (45) days after the Effective Date, unless otherwise ordered by the Bankruptcy Court. Objections to such applications must be filed and served on the Debtors, their counsel, the Creditors' Committee and its counsel or, as applicable, the Post-Effective Date Committee and its counsel, the Liquidating Trustee and his counsel, the requesting Professional and the Office of the U.S. Trustee no later than twenty (20) days from the date on which each such Final Fee Application is served and filed.

18. Assumed and Rejected (Non-Union) Contracts and Leases. Except with respect to Union Contracts and except as otherwise provided in the Plan or any other Plan Document, as of the Effective Date, each Debtor shall be deemed to have rejected all prepetition executory contracts, including purchase orders, and unexpired leases to which any Debtor is a party, to the extent such contracts or leases are executory contracts or unexpired leases, unless such contract or lease (a) was previously assumed, assumed and assigned, or rejected by the Debtors, (b) previously expired or terminated pursuant to its own terms before the Effective Date, (c) is the subject of a pending motion to assume or reject on the Confirmation Date, or (d) is identified in Exhibit D to the Plan as an insurance agreement of the Debtors, provided, however, that the foregoing shall not apply with respect to the leases subject to the Debtors' Emergency Motion For Order Pursuant To 11 U.S.C. §§ 105(a), 363, And 365(a) And Fed. R. Bankr. P. 6006 Authorizing Rejection Of Master Lease and Remaining Lease Schedules With GS Leasing, Inc. (Docket No. 4057); provided further, however, that the foregoing shall not apply with respect to the contracts subject to the Debtors' Amended Motion For Order Pursuant To 11

U.S.C. §§ 105(A), 363, And 365(A) And Fed. R. Bankr. P. 6006 Authorizing Assumption And Assignment Of Certain Agreements With Sony Electronics, Inc. To JCIM, LLC (Docket No. 3718); provided further, however, that the Debtors and/or the Liquidating Trustee, as applicable, shall reserve and retain all rights to assert any and all Causes of Action or Avoidance Actions against third parties as provided in any post-petition agreements (except to the extent waived and released under the Plan or this Confirmation Order) or orders of the Court.

19. Assumed and Assigned (Non-Union) Contracts. Except with respect to Union Contracts and except as otherwise provided in the Plan or any other Plan Document, Exhibit D to the Plan sets forth all agreements that each Debtor has assumed and assigned as of the Effective date pursuant to prior orders of the Court.

20. Assumed and Rejected Union Contracts. Each Union Contract to which any Debtor is a party that was not previously assumed and assigned or that did not expire prior to the Effective Date, shall be deemed terminated upon the expiration of its current term or, to the extent permitted by the terms of such Union Agreement be terminated by the Debtors upon the Effective Date, and, to the extent necessary, the Debtors shall be deemed to have assumed such Union Contract as of the Effective Date to the extent that such termination cannot occur prior to the Effective Date, but reserving all rights to contest any claim allegedly arising in connection with such assumption or take action to effect a termination.

21. Bar to Rejection Damages. If the rejection of an executory contract or unexpired lease pursuant to the Plan gives rise to a Claim by the other party or parties to such contract or lease, then such Claim shall be forever barred and shall not be enforceable against the applicable Debtor or its Estate, the Liquidating Trust, or their respective successors or properties unless a Proof of Claim is filed and served on the Liquidating Trustee and counsel for the

Liquidating Trustee within thirty (30) days after service of notice of entry of the Confirmation Order or such other date as is prescribed by the Bankruptcy Court.

22. Limited Consolidation. On the Confirmation Date, each Class 7 General Unsecured Claim filed or to be filed against any Debtor shall be deemed filed only against all Debtors collectively and shall be deemed a single Claim against and a single obligation of such collective Debtors. Such consolidation (other than for the purpose of effectuating the Plan) shall not affect: (1) the legal and corporate structures of the Debtors; (2) pre- and post-Effective Date guarantees, liens and security interests that are required to be maintained (a) in connection with contracts or leases that were entered into during the Chapter 11 Cases or executory contracts and unexpired leases that have been or will be assumed or (b) pursuant to the Plan; (3) Subsidiary Interests between and among the Debtors; (4) distributions from any insurance policies or proceeds of such policies; and (5) the vesting of assets in the Liquidating Trust pursuant to Article V.F of the Plan.

23. Preservation of Causes of Action and Avoidance Actions. Except as otherwise provided in the Final DIP Order, the Sale Orders, the Sale-Related Settlements, the Plan or this Confirmation Order, in accordance with Bankruptcy Code section 1123(b)(3), the Liquidating Trust shall retain all of the Causes of Action and Avoidance Actions, and other similar claims arising under applicable state laws or the Bankruptcy Code. The Liquidating Trustee and the Liquidating Trust may, in accordance with the Liquidating Trust Agreement, enforce, sue on, settle, or compromise (or decline to do any of the foregoing) any or all of the Causes of Action and Avoidance Actions, except with respect to those Causes of Action or Avoidance Actions that relate to the prosecution or settlement of 503(b)(9) Claims, which are, and shall remain, subject to the agreement and/or consent of the Post-Effective Date Committee,

the Steering Committee, the Major Customers and the First Lien Agent, or, if unanimous consent cannot be obtained, further order of this Court. The information contained in the Second Amended Disclosure Statement and the Plan provides adequate notice to preserve for assertion, prosecution and liquidation subsequent to entry of this Confirmation Order (in accordance with the Plan and the Liquidating Trust Agreement) all Claims, Causes of Action and Avoidance Actions of the Debtors and their Estates and all objections, counterclaims and rights of setoff of the Debtors and their Estates to and against any Claims filed in the Chapter 11 Cases, and all such Claims, Causes of Action and Avoidance Actions of the Debtors and their Estates and objections, counterclaims and rights of setoff of the Debtors and their Estates shall not be barred by res judicata, equitable estoppel, waiver or similar doctrines notwithstanding entry of this Confirmation Order. Any and all Causes of Action and Avoidance Actions against vendors and all third parties with respect to preferences and offsets are reserved regardless of whether such vendors or third parties were specifically identified as potential defendants against which Causes of Action or Avoidance Actions were expressly preserved in the Plan Supplement or the Revised Plan Supplement Exhibits.

24. Distributions; Reserves. The provisions of the Plan, the Liquidating Trust Agreement, and the Liquidating LLC Agreement governing distributions, reserves and the procedures for resolving and treating Disputed Claims under the Plan are approved and found to be fair and reasonable.

25. Allowed 503(b)(9) Claims Reserve. On or before the Effective Date, the Debtors shall establish a separate reserve in the amount of \$14,325,000 (the "Allowed 503(b)(9) Claims Reserve") from funds drawn from the 503(b)(9) Claims Escrow Amount for the payment of all Allowed 503(b)(9) Claims that have not otherwise been paid on or prior to the Effective

Date pursuant to an approved Stipulation. The remaining 503(b)(9) Claims Escrow Amount balance following payment of any Stipulation amounts and funding of the Allowed 503(b)(9) Claims Reserve shall be distributed 50% to the Term Lenders and 50% to the Major Customers or their designee or assignee. Any further reductions and distributions from the Allowed 503(b)(9) Claims Reserve shall be pursuant to further order of the Court.

26. Wachovia Objection. The objection to the Plan filed by Wachovia Bank, National Association has been resolved pursuant to that certain (i) Stipulation Regarding Withdrawal of Plan Objection and Withdrawal of Notice of Appeal and (ii) Agreed Order Approving Stipulation Regarding Withdrawal of Plan Objection and Withdrawal of Notice of Appeal filed with the Court substantially contemporaneously herewith.

27. Consents and Approvals. 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 the implementation or consummation of the Plan and any other acts that may be necessary or appropriate for the implementation or consummation of the Plan.

28. Section 1146(a) Waiver. Pursuant to section 1146(a) of the Bankruptcy Code, any issuance, transfer, or exchange of any security under the Plan, or the making or delivery of any instrument of transfer under the Plan, including the sale, assignment or transfer of any of the Residual Assets, shall not be taxed under any law imposing a stamp tax or other similar tax.

29. Creditors' Committee and Post-Effective Date Committee. On and as of the Effective Date, the Creditors' Committee shall be reconstituted as the Post-Effective Date Committee in accordance with Article XII.J. of the Plan. The members of the Creditors'

Committee who are not selected as members of the Post-Effective Date Committee shall be deemed released and discharged of and from all further authority, duties, responsibilities and obligations related to and arising from and in connection with the Chapter 11 Cases.

30. Retention of Jurisdiction. Notwithstanding confirmation of the Plan or the occurrence of the Effective Date, the Bankruptcy Court shall retain jurisdiction over all matters arising out of, and related to, the Chapter 11 Cases and the Plan to the fullest extent permitted by law, including among other things, jurisdiction over the matters set forth in Article XI of the Plan, which provisions are incorporated herein by reference.

31. Distribution of Cash. This Confirmation Order shall constitute the Bankruptcy Court's prior written consent for the Liquidating Trustee to make all distributions of Cash required to be distributed under the applicable provisions of the Plan, the Liquidating Trust Agreement, and the Liquidating LLC Agreement. The Liquidating Trustee may employ or contract with other entities to assist in or make the Distributions required by the Plan, the Liquidating Trust Agreement or the Liquidating LLC Agreement.

32. Secured Tool Vendor Deficiency Claims. To the extent that any Allowed Secured Tool Vendor Claim is not fully satisfied by the treatment set forth in Article III.B.3 of the Plan, the Holder of such Allowed Secured Tool Vendor Claim may assert any deficiency Claim as a Class 7 General Unsecured Claim; provided, however, that the Debtors, the Creditors' Committee, the Post-Effective Date Committee and the Liquidating Trustee shall retain any and all rights to object to any such asserted deficiency Claim on any and all grounds.

33. Failure to Reference Provisions of the Plan. The failure to reference or discuss any particular provision of the Plan in this Order shall have no effect on the validity,

binding effect and enforceability of such provision and such provision shall have the same validity, binding effect and enforceability as every other provision of the Plan.

34. Technical Adjustments. Prior to the Effective Date, the Proponents may make appropriate technical adjustments and modifications to the Plan without further order or approval of this Court, provided that such technical adjustments and modifications do not adversely affect the treatment of holders of Claims or Interests.

35. Modifications to Term Lender Liquidating LLC Agreement. Between the Confirmation Date and the Effective Date, the Steering Committee, with the consent of the First Lien Agent, may modify, alter or amend the Term Lender Liquidating LLC Agreement in any respect so long as such modification, alteration or amendment does not have a material adverse effect on the Debtors' estates or the Liquidating Trust.

36. Notice of Entry of Confirmation Order. The Debtors and their authorized agent shall serve notice of (a) entry of this Confirmation Order and (b) the last date to file (i) Professional Fee Claims (ii) Administrative Expense Requests and (iii) Claims arising from the rejection of executory contracts and unexpired leases, substantially in the form of the Notice filed at Docket No. 3914, which form is hereby approved, on all creditors of the Debtors as of the date hereof and other parties in interest within five (5) Business Days from the Effective Date.

37. Inconsistency. In the event of an inconsistency between the Plan and any other agreement, instrument, or document intended to implement the provisions of the Plan, the provisions of the Plan shall govern unless otherwise expressly provided for in such agreements, instruments, or documents, or as set forth herein. In the event of any inconsistency between the Plan and any agreement, instrument or document intended to implement the Plan and this

Confirmation Order, the provisions of this Confirmation Order shall govern, unless otherwise expressly provided for in such agreements, instruments, or documents, or as set forth herein.

Notwithstanding the foregoing, however, in the event of an inconsistency between the Plan and this Confirmation Order on the one hand, and the Sale Orders, the Asset Purchase Agreements, the Sale-Related Settlements and the Final DIP Order, on the other hand, the terms of the Sale Orders, the Asset Purchase Agreements, the Sale-Related Settlements and the Final DIP Order shall govern. Nothing in the Plan, including, without limitation, this paragraph 37, shall alter, supersede, modify or invalidate any settlements or prior orders of the Bankruptcy Court approving any settlements, including, but not limited to, the Sale-Related Settlements.

38. Enforceability. Pursuant to Bankruptcy Code sections 1123(a) and 1142(a) and the provisions of this Confirmation Order, the Plan, the Plan Supplement and all plan-related documents shall apply and be enforceable notwithstanding any otherwise applicable non-bankruptcy law.

39. Separate Confirmation Orders. This Confirmation Order is and shall be a separate Confirmation Order with respect to each of the Debtors in each Debtor's separate Chapter 11 Case for all purposes.

Signed on December 18, 2008

**_____/s/ Phillip J. Shefferly_____
Phillip J. Shefferly
B. United States Bankruptcy Judge**