

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
REVSTONE INDUSTRIES, LLC, et al.,¹) Case No. 12-13262 (BLS)
Debtors.) (Jointly Administered)
_____) **Hearing Date: TBD**

US TOOL & ENGINEERING, LLC'S CHAPTER 11 PLAN OF REORGANIZATION

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Dated: July 7, 2014

¹ The Debtors in these chapter 11 cases and the last four digits of each Debtor's federal tax identification number are: Revstone Industries, LLC (7222); Spara, LLC (6613); Greenwood Forgings, LLC (9285); and US Tool & Engineering, LLC (6450). The location of the Debtors' headquarters and the service address for each of the Debtors is: Revstone Industries, LLC, et al., c/o Huron Consulting Group Inc., 900 Wilshire Drive, Suite 270, Troy, MI 48084.

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EXHIBIT A – PBGC Settlement Agreement

Debtor and debtor in possession US Tool & Engineering, LLC hereby proposes the following *US Tool & Engineering, LLC's Chapter 11 Plan of Reorganization* pursuant to chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* Capitalized terms used in this Plan shall have the meanings set forth in Article II hereof.

I.

INTRODUCTION

The Plan effectuates a reorganization of the Debtor. Under the Plan, the Debtor will be reconstituted with its assets. The Plan incorporates the Court-approved settlement between the Debtor and its affiliates, the PBGC, and certain other parties in interest. Creditors with Allowed Claims against the Debtor will receive distributions on account of such claims out of available assets of the Debtor's estate, subject to the priorities of the Bankruptcy Code and, to the extent applicable, subject to and in accordance with the terms of the PBGC Settlement Agreement.

There are ongoing negotiations with respect to a joint chapter 11 plan that the Debtor expects to propose along with Revstone and the other debtor affiliates in these jointly-administered cases. It is anticipated that the instant Plan will be amended by such joint plan.

II.

**DEFINED TERMS, RULES OF INTERPRETATION,
COMPUTATION OF TIME, AND GOVERNING LAW**

A. **Rules of Interpretation, Computation of Time, and Governing Law**

For purposes of the Plan: (a) whenever from the context it is appropriate, each term, whether stated in the singular or the plural, shall include both the singular and the plural,

and pronouns stated in the masculine, feminine or neuter gender shall include the masculine, feminine and neuter gender; (b) any reference in the Plan to a contract, instrument, release, indenture, or other agreement or document being in a particular form or on particular terms and conditions means that such document shall be substantially in such form or substantially on such terms and conditions; (c) any reference in the Plan to an existing document or exhibit Filed, or to be Filed, shall mean such document or exhibit, as it may have been or may be amended, modified or supplemented; (d) unless otherwise specified, all references in the Plan to sections and exhibits are references to sections and exhibits of or to the Plan; (e) the words “herein” and “hereto” refer to the Plan in its entirety rather than to a particular portion of the Plan; (f) captions and headings to sections are inserted for convenience of reference only and are not intended to be a part of or to affect the interpretation of the Plan; (g) the rules of construction set forth in section 102 of the Bankruptcy Code shall apply; and (h) any term used in capitalized form in the Plan that is not defined in the Plan, but that is used in the Bankruptcy Code or the Bankruptcy Rules, shall have the meaning set forth in the Bankruptcy Code or the Bankruptcy Rules, as the case may be.

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

Except to the extent that the Bankruptcy Code, Bankruptcy Rules or other federal law is applicable, and subject to the provisions of the Plan or any contract, instrument, release, indenture or other agreement or document entered into in connection with the Plan, 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 Delaware, without giving effect to the principles of conflict of laws thereof.

B. Defined Terms

The following definitions shall apply to capitalized terms used in the Plan:

1. “Administrative Expense” means an unpaid administrative expense of the kind described in sections 503(b) and 507(a)(2) of the Bankruptcy Code against each Debtor, including, without limitation, (i) the actual, necessary costs and expenses of preserving the Estate, including wages, salaries, or commissions for services rendered after the commencement of the Chapter 11 Case, (ii) compensation and reimbursement of expenses of professionals to the extent allowable under sections 327, 328, 330(a), 331, 503(b) and/or 1103 of the Bankruptcy Code and actually Allowed pursuant to a Final Order of the Bankruptcy Court, and (iii) all fees and charges assessed against each Estate under 28 U.S.C. § 1930, including the fees, if any, due to the United States Trustee.

2. “Administrative Expense Objection Deadline” has the meaning set forth in Article XIII.B.3 of this Plan.

3. “Allowed” means with respect to any Claim, Administrative Expense or Interest, except as otherwise provided herein: (a) a Claim that has been scheduled by the Debtor in its Schedules as other than disputed, contingent or unliquidated which has not been superseded by a filed proof of claim and which scheduled Claim has not been amended; (b) a Claim or Administrative Expense that has been allowed by a Final Order; (c) a Claim that is allowed by the Reorganized Debtor on or after the Effective Date and, if and to the extent necessary,

approved by the Bankruptcy Court; (d) a Claim or Administrative Expense that has been timely filed by the applicable Bar Date for which no objection has been filed by the applicable Objection Deadline or the Administrative Expense Objection Deadline; or (e) a Claim or Administrative Expense that is allowed pursuant to the terms of this Plan.

4. “Avoidance Claims” means any Rights of Action for the recovery of avoidable transfers arising under chapter 5 of the Bankruptcy Code or applicable federal or state law and the proceeds thereof.

5. “Ballot” means the form distributed to each Holder of an Impaired Claim entitled to vote on the Plan, on which is to be indicated, among other things, acceptance or rejection of the Plan.

6. “Bankruptcy Code” means the Bankruptcy Reform Act of 1978, as amended, as set forth in title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.*, as now in effect or hereafter amended.

7. “Bankruptcy Court” means the United States Bankruptcy Court for the District of Delaware or such other court of competent jurisdiction as may be administering the Chapter 11 Case or any part thereof.

8. “Bankruptcy Rules” means the Federal Rules of Bankruptcy Procedure promulgated pursuant to 28 U.S.C. § 2075, as now in effect or hereinafter amended, together with the Local Rules of the Bankruptcy Court.

9. “Bar Date” means (i) June 28, 2013 for General Unsecured Claims and those Administrative Expenses covered by the Bar Date Order, (ii) July 8, 2013 for Claims of

Governmental Units; or (iii) such other date as the Bankruptcy Court may set by Order for other Administrative Expenses or any other Claims not covered in the Bar Date Order.

10. “Bar Date Order” means the order of the Bankruptcy Court at docket number 523 in the Chapter 11 Case.

11. “BFG” means Boston Finance Group, LLC, and any successors thereto or assigns thereof.

12. “Business Day” means any day, other than a Saturday, a Sunday or a “legal holiday,” as defined in Bankruptcy Rule 9006(a).

13. “Cash” means currency of the United States of America and cash equivalents, including, but not limited to, bank deposits, immediately available or cleared checks, drafts, wire transfers and other similar forms of payment.

14. “Chapter 11 Case” means the now jointly-administered case commenced under chapter 11 of the Bankruptcy Code by the Debtor on the Petition Date and pending before the Bankruptcy Court.

15. “Chief Restructuring Officer” means John C. DiDonato, or any successor thereto appointed pursuant to the Reorganized Debtor Operating Agreement.

16. “Claim” means any claim against the Debtor within the meaning of section 101(5) of the Bankruptcy Code which is not an Administrative Expense, including, without limitation, claims of the kind specified in sections 502(g), 502(h) or 502(i) of the Bankruptcy Code.

17. “Claims Agent” means Rust Consulting/Omni Bankruptcy in its capacity as claims agent for the Debtor.

18. “Class” means each category of Claims or Interests classified in Article IV of the Plan pursuant to section 1122 of the Bankruptcy Code.

19. “Confirmation” means the approval by the Bankruptcy Court of the Plan in accordance with the provisions of chapter 11 of the Bankruptcy Code, as effectuated by the Confirmation Order.

20. “Confirmation Date” means the date on which the clerk of the Bankruptcy Court enters the Confirmation Order on the docket of the Bankruptcy Court.

21. “Confirmation Hearing” means the hearing(s) on Confirmation of the Plan, to be held on the date or dates established by the Bankruptcy Court pursuant to section 1129 of the Bankruptcy Code, as it may be adjourned or continued from time to time.

22. “Confirmation Order” means the order entered by the Bankruptcy Court confirming the Plan in accordance with the provisions of chapter 11 of the Bankruptcy Code, in form and substance reasonably acceptable to the Debtor.

23. “Consummation” means substantial consummation of the Plan as that term is used in section 1127(b) of the Bankruptcy Code.

24. “Creditor” means any Person who is the Holder of a Claim or an Administrative Expense against the Debtor.

25. “Creditor-Releasor” has the meaning set forth in Article X.E of this Plan.

26. “Debtor Retained Professionals” has the meaning set forth in Article X.B of this Plan.

27. “Debtor” means US Tool, either in its capacity as debtor and debtor-in-possession under chapter 11 of the Bankruptcy Code in the Chapter 11 Case or otherwise from and after the Effective Date.

28. “Disallowed” means, with respect to a Claim, Interest, Administrative Expense, or portion thereof, that is either a Disputed Claim, or it is determined that the Claim, Interest, Administrative Expense or portion thereof is not allowed under the Bankruptcy Code by any of a Final Order, the Plan, or a stipulation or settlement with the Debtor or the Reorganized Debtor.

29. “Disclosure Statement” means the *Disclosure Statement in Respect of US Tool, LLC’s Chapter 11 Plan of Reorganization*, as it may be amended, modified or supplemented from time to time, that will be filed pursuant to section 1125 of the Bankruptcy Code in connection with the solicitation of acceptances of the Plan. The Debtor has sought to delay the filing of the Disclosure Statement by separate motion with the Bankruptcy Court.

30. “Disputed Claim” means (i) a Claim, Interest or Administrative Expense that is subject to a pending objection filed by the Objection Deadline or the Administrative Expense Objection Deadline, as applicable, or for which the Bankruptcy Court’s order allowing or disallowing such Claim, Interest or Administrative Expense is on appeal; (ii) a Claim, on account of which a proof of Claim was filed or which has been otherwise asserted, (a) for which a corresponding Claim has not been listed in the Debtor’s Schedules or for which the

corresponding Claim is listed in the Debtor's Schedules with a lower amount, with a differing classification, or as disputed, contingent, or unliquidated, and (b) which has not been allowed either by a Final Order, the Plan, or under a stipulation or settlement with the Debtor or the Reorganized Debtor; (iii) any contingent or unliquidated Claim; or (iv) a Claim that is not Allowed.

31. "Distributable Assets" means, except as otherwise noted below, any and all real or personal property of the Debtor of any nature, including, without limitation, any real estate, buildings, structures, improvements, privileges, rights, easements, leases, subleases, licenses, goods, materials, supplies, furniture, fixtures, equipment, work in process, inventory, accounts, chattel paper, Cash, deposit accounts, reserves, deposits, contractual rights, intellectual property rights, Claims, Retained Rights of Action, books and records, any other general intangibles of the Debtor, and any and all proceeds of the foregoing, as the case may be, of any nature whatsoever (whether liquidated or unliquidated, matured or unmatured, or fixed or contingent), including, without limitation, property of the Estate within the scope of section 541 of the Bankruptcy Code. Notwithstanding the foregoing, the term "Distributable Assets" does not include any property that has been abandoned by the Estate pursuant to a Final Order of the Bankruptcy Court.

32. "Effective Date" means the first Business Day after the Confirmation Date immediately following the first day upon which all of the conditions to the occurrence of the Effective Date have been satisfied or waived in accordance with the Plan.

33. “Entity” and “Entities” mean an entity as defined in section 101(5) of the Bankruptcy Code or more than one thereof.

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

35. “Estate” means the estate of the Debtor created pursuant to section 541(a) of the Bankruptcy Code upon the commencement of the Debtor’s Chapter 11 Case.

36. “Federal Judgment Rate” means the interest rate on federal judgments, in effect for the calendar week of the Petition Date, and is based on the weekly average 1-year constant maturity Treasury yield, as published by the Board of Governors of the Federal Reserve System.

37. “Fee Applications” mean applications of Professional Persons under sections 330, 331 or 503 of the Bankruptcy Code for allowance of compensation and reimbursement of expenses in the Debtor’s Chapter 11 Case.

38. “File” or “Filed” means filed of record and entered on the docket in the Chapter 11 Case or, in the case of a proof of claim, delivered to the Claims Agent.

39. “Final Order” means a judgment, order, ruling or other decree issued and entered by the Bankruptcy Court or by any state or other federal court or other tribunal which judgment, order, ruling or other decree has not been reversed, stayed, revoked, modified, supplemented or amended and as to which (a) the time to appeal or petition for review, rehearing or certiorari has expired and as to which no appeal or petition for review, rehearing or certiorari is pending, or (b) any appeal or petition for review, rehearing or certiorari has been finally

decided and no further appeal or petition for review, rehearing or certiorari can be taken or granted.

40. “Final Resolution Date” means the date on which all Disputed Claims of Creditors shall have been resolved by Final Order or otherwise finally determined.

41. “General Unsecured Claim” means a Claim against the Debtor other than (a) an Administrative Expense, (b) a Tax Claim, (c) a Priority Non-Tax Claim, (d) a Miscellaneous Secured Claim, or (e) a PBGC Claim.

42. “George Hofmeister Parties” means (i) George S. Hofmeister, (ii) George S. Hofmeister’s immediate and extended family members, (iii) The George S. Hofmeister Family Trust FBO Megan G. Hofmeister, (iv) The George S. Hofmeister Family Trust FBO Scott R. Hofmeister, (v) The George S. Hofmeister Family Trust FBO Jamie S. Hofmeister, (vi) The Megan G. Hofmeister Irrevocable Trust, (vii) The Scott R. Hofmeister Irrevocable Trust, (viii) The Jamie S. Hofmeister Irrevocable Trust, (ix) Ascalon Enterprises, LLC, and (x) each of the foregoing party’s respective affiliates, successors or assigns (other than the Debtor).

43. “Governmental Unit” has the meaning set forth in section 101(27) of the Bankruptcy Code.

44. “Holder” means the beneficial owner of any Claim, Interest, or Administrative Expense.

45. “Huron” means Huron Consulting Services LLC.

46. “Huron Parties” means those employees and other personnel of Huron, who have been or may be provided by Huron prior to the Effective Date to provide services and support to the Debtor, including, without limitation, John C. DiDonato in his capacity as Chief Restructuring Officer of the Debtor, Laura A. Marcero in her capacity as Deputy Chief Restructuring Officer, James M. Lukenda in his capacity as Deputy Chief Restructuring Officer, Brian M. Linscott in his capacity as Interim Chief Financial Officer, Geoffrey S. Frankel in his capacity as Vice President, John M. Owens in his capacity as Interim Treasurer, and John A. Hemingway in his capacity as Interim Assistant Treasurer.

47. “Independent Managers” has the meaning set forth in Article X.B of this Plan.

48. “Impaired” has the meaning set forth in section 1124 of the Bankruptcy Code.

49. “Interest” means (i) any Equity Security, including all membership interests, shares or similar securities, whether or not transferable or denominated “stock” and whether issued, unissued, authorized or outstanding; (ii) any warrant, option, or contractual right to purchase, sell, subscribe or acquire such Equity Securities at any time and all rights arising with respect thereto; and (iii) any similar interest in the Debtor.

50. “IRS” means the Internal Revenue Service.

51. “Lien” means any charge against or interest in property to secure payment or performance of a Claim, debt, or obligation.

52. “Miscellaneous Secured Claim” means any Secured Claim.

53. “Net Distributable Assets” means the Distributable Assets of the Debtor from and after the Effective Date, including any assets allocated to the Debtor consistent with the terms of the PBGC Settlement Agreement, once all such assets have been reduced to Cash, net of amounts necessary to fund the payment of Allowed Administrative Expenses (except as otherwise agreed by the Holders of Allowed Administrative Expenses or provided by the PBGC Settlement Agreement), Tax Claims, Priority Non-Tax Claims, and Plan Expenses of the Debtor, and/or reserves established for any of the foregoing, and excluding those Distributable Assets of the Debtor that are subject to any Liens until such time that such Liens are satisfied in full.

54. “Non-Professional Administrative Expense Account” has the meaning set forth in Article III.B of this Plan.

55. “Objection Deadline” means the deadline to object to Claims and/or Interests specified in Article IX.A of the Plan, as may be extended pursuant thereto.

56. “PBGC” means the Pension Benefit Guaranty Corporation, and any successors thereto or assigns thereof.

57. “PBGC Claims” means any Claim asserted by PBGC against the Debtor in accordance with the terms of the PBGC Settlement Agreement. The PBGC Claims consist of a non-priority, unsecured claim in the amount of \$95 million against the Debtor.

58. “PBGC Funding Schedule” means that certain *Modified Funding Schedule* attached as Exhibit B to the PBGC Modification Agreement, subject to upward or downward adjustment based on actual sale results as reflected and incorporated in the PBGC Settlement Agreement.

59. “PBGC Modification Agreement” means that certain *Modification of PBGC Settlement Agreement and Global Resolution of Disputes* dated as of May 1, 2014, between the Debtor, its affiliates, the PBGC, BFG, and the Official Committee of Unsecured Creditors in Revstone’s case.

60. “PBGC Settlement Agreement” means that certain *Settlement Agreement* dated as of February 11, 2014, between the Debtor, its affiliates, and the PBGC, as modified by the PBGC Modification Agreement, including the PBGC Funding Schedule, which was approved by the Bankruptcy Court pursuant to the PBGC Settlement Order. The PBGC Settlement Agreement is attached as **Exhibit A** to this Plan.

61. “PBGC Settlement Order” means the order of the Bankruptcy Court dated May 9, 2014 at docket number 1494, approving the PBGC Settlement Agreement.

62. “Person” means an individual, partnership, corporation, limited liability company, business trust, joint stock company, trust, unincorporated association, joint venture, governmental authority, governmental unit or other entity of whatever nature.

63. “Petition Date” means the date on which the Debtor filed its petition for relief under chapter 11 of the Bankruptcy Code.

64. “Plan” means this *US Tool & Engineering, LLC’s Chapter 11 Plan of Reorganization*, as it may be further amended or modified from time to time.

65. “Plan Expenses” means the expenses incurred or payable by the Reorganized Debtor following the Effective Date (including the reasonable fees and costs of attorneys and other professionals) relating to implementation of the Plan.

66. “Plan Supplement” means the supplement to the Plan to be Filed by the Debtor with the Bankruptcy Court, which supplement shall contain forms of certain substantially final documents required for the implementation of the Plan, no later than ten (10) days prior to the Confirmation Hearing.

67. “Priority Non-Tax Claim” means any Claim, other than a Tax Claim, to the extent entitled to priority under section 507(a) of the Bankruptcy Code.

68. “Pro Rata” means proportionately, so that with respect to any distribution, the ratio of (a) (i) the amount of property to be distributed on account of a particular Claim or particular group of Claims to (ii) the amount of such particular Claim or group of Claims, is the same as the ratio of (b) (i) the amount of property to be distributed on account of all Claims or groups of Claims sharing in such distribution to (ii) the amount of all Claims or groups of Claims sharing in such distribution.

69. “Professional Fee Account” has the meaning set forth in Article XIII.B.2 of this Plan.

70. “Professional Fee Claim” shall mean an Administrative Expense of a Professional Person for compensation for services rendered and reimbursement of costs, expenses or other charges incurred on or after the Petition Date and on or before the Effective Date.

71. “Professional Person” shall mean Persons retained or to be compensated pursuant to sections 326, 327, 328, 330, 503(b), and/or 1103 of the Bankruptcy Code.

72. “Record Date” means the Effective Date.

73. “Released Parties” has the meaning set forth in Article X.D of this Plan.

74. “Releasor Debtor Parties” has the meaning set forth in Article X.E of this Plan.

75. “Relevant Books and Records” means those books and records of the Debtor with information concerning the Debtor’s Retained Rights of Action and any rights of setoff associated therewith.

76. “Reorganized Debtor” means the Debtor on and after the Effective Date.

77. “Reorganized Debtor Operating Agreement” means the Debtor’s operating agreement, as it is amended and restated upon the Effective Date in accordance with this Plan.

78. “Restructuring Committee” means the Restructuring Committee of the Board of Managers of the Debtor, currently comprised of James B. Shein and Richard E. Newsted, who are the two independent managers of the Debtor’s Board of Managers.

79. “Retained Rights of Action” means all Rights of Action belonging to the Debtor as of the Effective Date, including, without limitation, Avoidance Claims (including those disclosed in the Schedules), but excluding those Rights of Action specifically released under the Plan. The Retained Rights of Action include, without limitation, any and all rights of the Debtor to pursue any Rights of Action against third parties disclosed or referenced in the Schedules.

80. “Revstone” means Revstone Industries, LLC, either in its capacity as debtor and debtor-in-possession under chapter 11 of the Bankruptcy Code in the Chapter 11 Case or otherwise from and after the Effective Date.

81. “Rights of Action” means any and all affirmative claims, demands, rights, actions, causes of action (including, without limitation, Avoidance Claims), and suits of any kind or character whatsoever, known or unknown, suspected or unsuspected, whether arising prior to, on or after the Petition Date, in contract or in tort, at law or in equity, or under any other theory of law, held by the Debtor against any other Person, and any proceeds thereof, including but not limited to: (a) rights of setoff, counterclaim or recoupment relating to the foregoing affirmative claims; (b) rights to object to Claims or Interests relating to the foregoing affirmative claims; (c) any defenses or counterclaims relating to or arising out of the foregoing affirmative claims; (d) all claims or rights under Bankruptcy Code sections 542, 543, 544, 547, 548, 549, 550, 551, 552, and 553, all fraudulent-conveyance and fraudulent-transfer laws, all non-bankruptcy laws vesting in creditors’ rights to avoid, rescind, or recover on account of transfers, all preference laws, the Uniform Fraudulent Transfer Act (as it may have been codified in any particular jurisdiction), the Uniform Fraudulent Conveyance Act (as it may have been codified in any particular jurisdiction), and all similar laws and statutes; and (e) any other claims which may be asserted against affiliates or insiders of the Debtor that are not otherwise released under this Plan.

82. “Schedules” means the schedules of assets and liabilities and statement of financial affairs filed by each Debtor with the Bankruptcy Court pursuant to Bankruptcy Rule 1007, as they have been or may be amended from time to time.

83. “Secured Claim” means any Claim of any Person (i) that is secured by a Lien on property in which the Debtor or its Estate has an interest, which Lien is valid, perfected and enforceable and not subject to avoidance under applicable law or by reason of a Final Order

but only to the extent of the value, as determined by the Bankruptcy Court pursuant to section 506(a) of the Bankruptcy Code, of any interest of the claimant in the property of the Estate securing such Claim or (ii) to the extent that such Person has a valid right of setoff under section 553 of the Bankruptcy Code.

84. “Tax” means any tax, charge, fee, levy, impost or other assessment by any federal, state, local or foreign taxing authority, including, without limitation, income, excise, property, sales, transfer, employment, payroll, franchise, profits, license, use, ad valorem, estimated, severance, stamp, occupation and withholding tax. “Tax” shall include any interest or additions attributable to, imposed on or with respect to such assessments.

85. “Tax Claim” means any Claim for any Tax to the extent that it is entitled to priority in payment under section 507(a)(8) of the Bankruptcy Code.

86. “Timely Filed” means, with respect to a Claim, Interest or Administrative Expense, that a proof of such Claim or Interest or request for payment of such Administrative Expense was filed with the Bankruptcy Court or the Claims Agent, as applicable, within such applicable period of time fixed by the Plan, statute, or pursuant to both Bankruptcy Rule 3003(c)(3) and a Final Order (including the Bar Date Order), or has otherwise been deemed timely filed by a Final Order of the Bankruptcy Court.

87. “Unclaimed Property” means all Cash deemed to be “Unclaimed Property” pursuant to Article VIII.E of the Plan.

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

89. “US Tool” means US Tool & Engineering, LLC, either in its capacity as debtor and debtor-in-possession under chapter 11 of the Bankruptcy Code in the Chapter 11 Case or otherwise from and after the Effective Date.

III.

TREATMENT OF ADMINISTRATIVE EXPENSES AND TAX CLAIMS

A. Introduction

As required by the Bankruptcy Code, Administrative Expenses and Tax Claims are not placed into voting Classes. Instead, they are left unclassified, are not considered Impaired, do not vote on the Plan, and receive treatment specified by statute or agreement of the parties. All postpetition payments by or on behalf of the Debtor in respect of an Administrative Expense or Tax Claim shall either reduce the Allowed amount thereof or reduce the amount to be paid under the Plan in respect of any Allowed amount thereof; provided that the method of application that is most beneficial to the Debtor’s Estate shall be employed.

B. Administrative Expenses

Under the Plan, on or as soon as practicable after the Effective Date (to the extent payable on the Effective Date), each Holder of an Allowed Administrative Expense against the Debtor shall receive, in full satisfaction, settlement, release, and extinguishment of such Allowed Administrative Expense, Cash from the Reorganized Debtor equal to the full amount of such

Allowed Administrative Expense, unless such Holder and the Reorganized Debtor have mutually agreed in writing to other terms, or an order of the Bankruptcy Court provides for other terms; provided, however, that, unless otherwise agreed by the Reorganized Debtor, (a) requests for payment of all Administrative Expenses must be Filed and served as described in Article XIII.B.3 of the Plan, and (b) certain different and additional requirements shall apply to the Administrative Expenses of Professional Persons as set forth in Article XIII.B.2 and 3 of the Plan; provided further, however, that no interest or penalties of any nature shall be paid in respect of an Allowed Administrative Expense.

As of the Effective Date, the Reorganized Debtor shall maintain a segregated reserve Cash account (the "Non-Professional Administrative Expense Account") for the purpose of funding future payments on account of asserted, accrued and estimated Administrative Expenses that have not yet been Allowed or are otherwise not yet payable as of the Effective Date, to the extent such Administrative Expenses later become Allowed or otherwise payable, in an aggregate amount to be determined by the Debtor in its business judgment. A separate reserve account for the payment of Professional Fee Claims shall be established by the Debtor as provided in Article XIII.B.2 below.

Notwithstanding any of the foregoing, if an Administrative Expense represents an obligation incurred in the ordinary course of business, such Administrative Expense will be paid in the ordinary course by the Reorganized Debtor in accordance with the terms of the particular transaction and/or applicable agreement.

C. Tax Claims

Pursuant to section 1123(a)(1) of the Bankruptcy Code, Tax Claims are not to be classified and thus Holders of Tax Claims are not entitled to vote to accept or reject the Plan.

As required by section 1129(a)(9) of the Bankruptcy Code, on or as soon as practicable after the Effective Date, each Holder of an Allowed Tax Claim against the Debtor shall receive, in full satisfaction, settlement, release, and extinguishment of such Allowed Tax Claim, Cash from the Reorganized Debtor equal to the portion of the Allowed Tax Claim due and payable on or prior to the Effective Date according to applicable non-bankruptcy law; provided, however, Debtor may in its discretion elect to make, pursuant to section 1129(a)(9)(C), regular quarterly installment payments in Cash of a total value, as of the Effective Date, equal to the amount of the Allowed Tax Claim over a period ending not later than five years after the Petition Date together with interest for the period after the Effective Date at the rate determined under non-bankruptcy law as of the calendar month in which the Plan is confirmed, subject at the sole option of the Reorganized Debtor to prepay the entire amount of the Allowed Tax Claim. Any Allowed Tax Claim (or portion thereof) against the Debtor not yet due and payable as of the Effective Date will be paid by the Reorganized Debtor no later than when due and payable under applicable non-bankruptcy law without regard to the commencement of the Chapter 11 Case; provided that upon request of the applicable Reorganized Debtor, the Bankruptcy Court shall determine the amount of any Disputed Claim for, or issues pertaining to, a Tax. Any Holder of a Tax Claim may agree to accept different treatment as to which the applicable Reorganized Debtor and such Holder have agreed upon in writing.

IV.

CLASSIFICATION AND TREATMENT OF CLASSIFIED CLAIMS AND INTERESTS

A. Summary

The categories of Claims and Interests listed below classify Claims and Interests for all purposes, including voting, confirmation and distribution pursuant to the Plan and pursuant to sections 1122 and 1123(a)(1) of the Bankruptcy Code. A Claim or Interest is classified in a particular Class only to the extent that the Claim or Interest qualifies within the description of that Class and is classified in other Classes only to the extent that any remainder of the Claim or Interest qualifies within the description of such other Classes. A Claim or Interest is also classified in a particular Class only to the extent that such Claim or Interest is an Allowed Claim or Allowed Interest in that Class and has not been paid, released or otherwise satisfied prior to the Effective Date.

In accordance with section 1122 of the Bankruptcy Code, the Plan provides for the classification of Claims and/or Interests as set forth below. Administrative Expenses and Tax Claims have not been classified and are excluded from the following Classes in accordance with section 1123(a)(1) of the Bankruptcy Code.

B. Classification and Treatment of Claims and Interests

The treatment of each Class of Claims and/or Interests is set forth below. Unless the Bankruptcy Court has specified otherwise prior to Confirmation, the Debtor shall determine whether a postpetition payment by or on behalf of the Estate in respect of a Claim either (x) shall reduce the Allowed amount thereof or (y) shall reduce the amount to be paid under the Plan in

respect of any Allowed amount thereof by considering which method is most advantageous to the Debtor's Estate.

1. Class 1 – Priority Non-Tax Claims

a. Classification: Class 1 consists of all Priority Non-Tax Claims against the Debtor.

b. Treatment: At the election of the Reorganized Debtor, the Holder of each Priority Non-Tax Claim against the Debtor shall receive, in full satisfaction, settlement, release, and extinguishment of such Priority Non-Tax Claim, on or as soon as practicable after the later of (i) the Effective Date, or (ii) the date upon which the Bankruptcy Court enters a Final Order determining or allowing such Claim, (a) a Cash payment from the Reorganized Debtor equal to the Allowed amount of such Claim, or (b) such other treatment as otherwise agreed by the Holder of such Claim and the Debtor or Reorganized Debtor.

c. Impairment/Voting: Class 1 is Unimpaired. Class 1 therefore is conclusively presumed to have accepted the Plan and Holders of Claims in Class 1 are not entitled to vote to accept or reject the Plan.

2. Class 2 – Miscellaneous Secured Claims

a. Classification: Class 2 consists of all Miscellaneous Secured Claims (if any such Claims exist) against the Debtor. Although all Miscellaneous Secured Claims have been placed in one Class for the purposes of nomenclature, each Miscellaneous Secured Claim, to the extent secured by a Lien on any property or interest in property of the

Debtor different from that securing any other Miscellaneous Secured Claim, shall be treated as being in a separate sub-Class for the purpose of receiving distributions under the Plan

b. Treatment: Except to the extent that a holder of an Allowed Miscellaneous Secured Claim has been paid by the Debtor, in whole or in part, prior to the Effective Date, on the Effective Date, at the option of the Reorganized Debtor, (i) each Allowed Miscellaneous Secured Claim shall be reinstated and Unimpaired in accordance with section 1124 of the Bankruptcy Code or (ii) each Holder of an Allowed Miscellaneous Secured Claim shall receive, in full satisfaction, settlement, release and discharge of, and in exchange for, such Miscellaneous Secured Claim, (x) payment in full in Cash of the unpaid portion of such Allowed Miscellaneous Secured Claim, (y) surrender of the collateral securing such Claim or (z) such other treatment as may be agreed to by the holder and the Debtor or Reorganized Debtor. Prior to the Confirmation Hearing, the Debtor shall inform each Holder of a Miscellaneous Secured Claim if such Creditor's Secured Claim shall be treated as Unimpaired under the Plan.

c. Impairment/Voting: Class 2 is Impaired. Holder(s) of Claims in Class 2, if any, are therefore entitled to vote to accept or reject the Plan.

3. Class 3 – General Unsecured Claims

a. Classification: Class 3 consists of all General Unsecured Claims.

b. Treatment: On or as soon as practicable after the Effective Date, each Holder of an Allowed General Unsecured Claim will receive, as the sole distribution by the Reorganized Debtor or its Estate under the Plan on account of such General Unsecured Claim, a Pro Rata share (calculated as a percentage of all Allowed General Unsecured Claims and all

Allowed PBGC Claims) of the Net Distributable Assets of the Debtor up to the full Allowed amount of such General Unsecured Claim. Holders of Allowed General Unsecured Claims will not be entitled to the payment of postpetition interest under the Plan, unless excess Net Distributable Assets remain after all Allowed Claims and Administrative Expenses have been paid or otherwise satisfied in full (unless otherwise agreed to by the applicable Creditor) in accordance with the Plan. In such case of excess Net Distributable Assets, then Holders of Allowed General Unsecured Claims will receive on a Pro Rata basis (calculated as a percentage of all Allowed General Unsecured Claims and all Allowed PBGC Claims) postpetition interest at the Federal Judgment Rate, to the extent that sufficient excess Net Distributable Assets (once all liquidated to Cash) exist and as required under the Bankruptcy Code.

c. Impairment/Voting: Class 3 is Impaired. Holders of Claims in Class 3 are therefore entitled to vote to accept or reject the Plan.

4. Class 4 – PBGC Claims

a. Classification: Class 4 consists of all PBGC Claims against the Debtor.

b. Treatment: On or as soon as practicable after the Effective Date, each Holder of an Allowed PBGC Claim shall receive, as the sole distribution by the Reorganized Debtor or its Estate under this Plan on account of such PBGC Claim, the treatment provided by the PBGC Settlement Agreement. Specifically, subject to the terms of the PBGC settlement Agreement, each Holder of an Allowed PBGC Claim will share on a Pro Rata basis in the distributions to be made to Holders of Allowed General Unsecured Claims in Class 3.

c. Impairment/Voting: Class 4 is Impaired. Holders of Claims in Class 4 are therefore entitled to vote to accept or reject the Plan.

5. Class 5 – Interests in the Debtor

a. Classification: Class 5 consists of all Interests in the Debtor.

b. Treatment: The Holders of Interests shall receive no distributions under the Plan, and on the Effective Date, all Interests shall be deemed suspended. As of the Effective Date, the Holders of Interests shall receive a contingent interest in the Net Distributable Assets remaining, if any, after all Allowed Claims and Administrative Expenses have been paid or otherwise satisfied in full (unless otherwise agreed to by the applicable Creditor) in accordance with the Plan. For the avoidance of doubt, no distribution of Net Distributable Assets (once all liquidated to Cash) shall be made to Holders of Interests against the Debtor until and unless all Holders of Allowed General Unsecured Claims against the Debtor receive payment in full of such Allowed Claims, plus all accrued postpetition interest at the Federal Judgment Rate.

c. Impairment/Voting: Class 5 is Impaired. Holders of Interests in Class 5 are deemed to reject the Plan.

V.

ACCEPTANCE OR REJECTION OF PLAN

A. Identification of Unimpaired Classes

The following Class is Unimpaired under the Plan: Class 1 – Priority Non-Tax Claims.

B. Identification of Impaired Classes

The following Classes of Claims and Interests are Impaired under the Plan.

1. Class 2 – Miscellaneous Secured Claims
2. Class 3 – General Unsecured Claims
3. Class 4 – PBGC Claims
4. Class 5 – Interests in the Debtor

C. Classes Permitted and Not Permitted to Vote

Class 1 is Unimpaired. Holders of Claims in such Class are conclusively presumed pursuant to section 1126(f) of the Bankruptcy Code to have accepted the Plan and therefore shall not be entitled to vote to accept or reject the Plan. Classes 2 through 5 are Impaired. Holders of Claims in Classes 2 through 3 are permitted to vote to accept or reject the Plan. Holders of Interests in Class 5 are deemed to reject the Plan. The Debtor reserves all rights with respect to the allowance of any Claims.

An Impaired Class of Claims that votes shall have accepted the Plan if (a) the Holders of at least two-thirds in amount of the Allowed Claims actually voting in such Class have voted to accept the Plan and (b) the Holders of more than one-half in number of the Allowed Claims actually voting in such Class have voted to accept the Plan.

D. Effect of Non-Voting

If no Holder of a Claim eligible to vote in a particular Class timely votes to accept or reject the Plan, the Debtor may seek to have the Plan deemed **accepted** by the Holders of such Claims in such Class for purposes of section 1129(b) of the Bankruptcy Code.

E. Nonconsensual Confirmation

In the event any Class of Claims votes to reject the Plan and given the deemed rejection of the Plan by the Holders of Interests, the Debtor requests that the Bankruptcy Court confirm the Plan notwithstanding such rejection pursuant to section 1129(b) of the Bankruptcy Code on the basis that the Plan is fair and equitable and does not discriminate unfairly as to the Holders of any Class of Claims or Interests.

F. Postpetition Interest

Nothing in the Plan or the Disclosure Statement shall be deemed to entitle the Holder of a Claim to receive postpetition interest on account of such Claim, except to the extent that the Holder of a Claim has the benefit of a Lien on assets that exceed the value of such Claim or the Plan expressly provides for postpetition interest on account of such Claim.

VI.

MEANS FOR IMPLEMENTATION OF THE PLAN

A. PBGC Settlement

The provisions of the Plan incorporate the terms of the PBGC Settlement Agreement and the PBGC Settlement Order pursuant to section 1123(b)(3)(A) of the Bankruptcy Code. From and after the Effective Date, each and every provision of the PBGC Settlement Agreement shall be binding on the Reorganized Debtor, as applicable.

B. Continued Corporate Existence and Vesting of Assets

On and after the Effective Date, subject to the requirements of the Plan, the Reorganized Debtor will continue to exist as a separate limited liability company and shall retain

all of the powers of a limited liability company under applicable non-bankruptcy law, and without prejudice to any right to amend its operating agreement, dissolve, merge or convert into another form of business entity, or to alter or terminate its existence to the extent consistent with the Plan. The existing membership interests of the Debtor shall be deemed to be held by the Chief Restructuring Officer, and the Chief Restructuring Officer shall be deemed to have been admitted as the sole member of the Reorganized Debtor under applicable nonbankruptcy law and shall be authorized to exercise all of the rights and powers of a sole member as provided by the Plan.

Except as otherwise provided in the Plan or the PBGC Settlement Agreement, on and after the Effective Date, all Distributable Assets and property of the Debtor and its Estate will vest in the Reorganized Debtor free and clear of all Claims, Liens, charges, other encumbrances and Interests. Neither the occurrence of the Effective Date, nor the effectiveness of this Plan, nor any provision of applicable non-bankruptcy law shall cause a dissolution of the Debtor, which shall be continued as a limited liability company following the Effective Date.

On and after the Effective Date, subject to the requirements of the Plan, the Reorganized Debtor shall be permitted to conduct its business, reconcile Claims, use and dispose of assets, and otherwise take any and all actions reasonably necessary to implement the Plan without supervision by the Bankruptcy Court and free of any restrictions under the Bankruptcy Code or the Bankruptcy Rules. The Reorganized Debtor shall be authorized, without limitation, to use and dispose of the Distributable Assets of the Debtor and its Estate as the representative of

the Reorganized Debtor's Estate pursuant to section 1123(b)(3)(B) of the Bankruptcy Code, to acquire and dispose of other property, and to otherwise administer its affairs.

C. Corporate Action

On the Effective Date, the matters under the Plan involving or requiring limited liability company action of the Debtor, including but not limited to actions requiring a vote or other approval of the board of directors, shareholders, managers or members of the Debtor or the execution of any documentation incident to or in furtherance of the Plan, shall be deemed to have been authorized by the Confirmation Order and to have occurred and be in effect from and after the Effective Date without any further action by the Bankruptcy Court or the officers, directors, managers or members of the Debtor.

The Reorganized Debtor Operating Agreement shall be deemed to include a provision prohibiting the issuance of nonvoting equity securities and such other provisions as may be required pursuant to section 1123(a)(6) of the Bankruptcy Code. The Reorganized Debtor may execute and/or file the Reorganized Debtor Operating Agreement with the Delaware Secretary of State and other state governmental authorities having jurisdiction over the Debtor as may be necessary or appropriate under applicable non-bankruptcy law to fully effectuate the terms of such documents.

On the Effective Date, the Debtor's operating agreement shall be deemed replaced and amended by the Reorganized Debtor Operating Agreement, which shall be in full force and effect from and after the Effective Date.

D. Corporate Governance

From and after the Effective Date, subject to the terms of the Plan, the business, affairs and operation of the Reorganized Debtor shall be under the management of the Chief Restructuring Officer. The manager or managers of the Reorganized Debtor shall be designated in the Plan Supplement. Without limitation to the foregoing, the Chief Restructuring Officer shall be authorized to appoint such officers of the Reorganized Debtor with such duties and responsibilities as he may deem necessary and appropriate in furtherance of the affairs of the Reorganized Debtor; provided, however, that no George Hofmeister Party may serve as an officer of the Reorganized Debtor.

On the Effective Date, each member of the Board of Managers of the Debtor shall be deemed to have resigned, and the Restructuring Committee shall be dissolved.

There shall be customary indemnification by the Reorganized Debtor of its officers and manager as of the Effective Date, including the Chief Restructuring Officer, as to be set forth in the Reorganized Debtor Operating Agreement.

On the Effective Date, the limited liability company agreement of the Debtor shall be amended and restated substantially in the form set forth in the Plan Supplement and, as so amended and restated, shall constitute the limited liability company agreement of the Reorganized Debtor. The Reorganized Debtor Operating Agreement shall contain the following provisions (which shall remain in effect until such time as an order by the Bankruptcy Court for a final decree in the Chapter 11 Case has been entered): (i) a prohibition on the taking of any action on behalf of the Reorganized Debtor by any member thereof or the participation by any

such member in the management of the business, affairs or operations of the Reorganized Debtor; (ii) a prohibition on service by any George Hofmeister Party as a manager or officer of the Reorganized Debtor; (iii) a provision authorizing the Chief Restructuring Officer to approve any sale, lease, or exchange of all or substantially all of the Reorganized Debtor's properties and assets, any merger or dissolution of the Reorganized Debtor, any dissolution of the Reorganized Debtor, or any other action contemplated under the Plan, any of which actions may be taken without the consent of any member of the Reorganized Debtor; (iv) a prohibition on any amendment or modification of the certificate of formation of the Reorganized Debtor or the Reorganized Debtor Operating Agreement, other than with the express prior approval by the Bankruptcy Court; and (vi) such other provisions as may be necessary or appropriate to ensure consistency with or to fully implement or effectuate the provisions of the Plan.

E. Chief Restructuring Officer Duties

Subject to the terms of the Plan, the Chief Restructuring Officer shall be tasked with maximizing the value of the Reorganized Debtor's assets, reconciling Claims, making distributions to Creditors in accordance with the Plan, satisfying post-Effective Date obligations of the Reorganized Debtor, and taking other actions in order to implement the Plan, all without need for approval of the Bankruptcy Court or notice to Creditors.

The Reorganized Debtor Operating Agreement shall provide customary terms for the management of the Reorganized Debtor by the Chief Restructuring Officer, subject to the resolution of any disputes by the Bankruptcy Court, including, without limitation, the powers and authority of the Chief Restructuring Officer to do the following without further order, Court

approval or notice unless expressly required otherwise under the Plan: (i) manage, withdraw, and administer funds of the Reorganized Debtor, cause to have distributions made pursuant to the Plan, and incur obligations for expenses in connection with the management and liquidation of the Reorganized Debtor's assets; (ii) market and negotiate, enter into and perform agreements for the sale or other disposition of the Reorganized Debtor's assets; (iii) engage professionals, employees and other agents (including current general bankruptcy counsel to the Debtor) to assist the Chief Restructuring Officer with respect to his or her responsibilities; (iv) on behalf of the Reorganized Debtor, prosecute, compromise and/or settle claims and causes of action and objections to Claims; (v) address general business issues involving the Reorganized Debtor, including tax filings and post-Effective Date reporting with the Bankruptcy Court; (vi) execute any documents relating to the foregoing on behalf of the Reorganized Debtor; and (vii) exercise such other powers and authority as may be necessary and proper to carry out the provisions of the Plan (provided that such other powers and authority are not inconsistent with the Plan). The Reorganized Debtor Operating Agreement shall not be modified or amended in any manner that is inconsistent with the duties of the Chief Restructuring Officer set forth above.

The Chief Restructuring Officer shall have absolute discretion in the administration of the assets of the Reorganized Debtor and the decision to pursue or not to pursue any objections to Claims, as he or she determines is in the best interests of the Creditors of the Reorganized Debtor and consistent with the purposes of the Plan, and shall have no liability for the outcome of his/her decisions, other than those decisions constituting gross

negligence or willful misconduct. Any determination by the Chief Restructuring Officer as to what actions are in the best interests of the Reorganized Debtor shall be conclusive.

F. Source of Funding

The source of all distributions and payments under this Plan will be the Distributable Assets and the proceeds thereof, including, without limitation, the Debtor's Cash on hand and proceeds from the sale or other disposition of the remaining property of the Debtor and prosecution of Retained Rights of Action, if any.

G. Retained Rights of Action of the Debtor

Unless a Right of Action of the Debtor (including the right to object to any Claim asserted against the Estate) is, in writing, expressly waived, relinquished, released, assigned, compromised, or settled in the Plan, or in a Final Order, all rights of the Estate from and after the Effective Date with respect to the Retained Rights of Action are expressly preserved for the benefit of, assigned to, and fully vested in, the Reorganized Debtor.

The Reorganized Debtor shall have standing as the representative of the Debtor's Estate pursuant to section 1123(b)(3)(B) of the Bankruptcy Code to pursue, settle, or decline to pursue, the Retained Rights of Action and objections to Claims, as appropriate, without need for notice or order of the Bankruptcy Court.

H. Payment of Plan Expenses

The Reorganized Debtor may pay all reasonable Plan Expenses without further notice to Creditors or Holders of Interests or approval of the Bankruptcy Court.

I. Final Decree

At any time following the Effective Date, the Reorganized Debtor shall be authorized to file a motion for the entry of a final decree closing its Chapter 11 Case pursuant to section 350 of the Bankruptcy Code.

VII.

TREATMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES

A. Rejection of Executory Contracts and Unexpired Leases

Except for any executory contracts or unexpired leases: (i) that previously were assumed or rejected by an order of the Bankruptcy Court, pursuant to section 365 of the Bankruptcy Code; (ii) that are listed for assumption by the Debtor as of the Effective Date in a Plan Supplement to be filed and served on affected non-Debtor counterparties; (iii) as to which a motion for approval of the assumption or rejection of such contract or lease has been Filed and served prior to the Effective Date; (iv) that constitute contracts of insurance in favor of, or that benefit, the Debtor or the Estate; or (v) that were previously sold, conveyed or otherwise assigned pursuant to Final Order, each executory contract and unexpired lease entered into by the Debtor prior to the Petition Date that has not previously expired or terminated pursuant to its own terms shall be deemed rejected pursuant to section 365 of the Bankruptcy Code as of the Effective Date. Without limiting the foregoing, the indemnification obligations in favor of the Debtor's Independent Managers and applicable Huron Parties shall be assumed as of the Effective Date, and all other pre-Effective Date indemnification obligations of the Debtor shall be deemed rejected as of the Effective Date to the extent that such obligations are contained in

executory contracts within the meaning of section 365 of the Bankruptcy Code, but only to the extent not inconsistent with any existing insurance obligations. The Confirmation Order shall constitute an order of the Bankruptcy Court approving such assumptions or rejections, pursuant to section 365 of the Bankruptcy Code, as of the Effective Date.

B. Bar Date for Rejection Damages

If the rejection of an executory contract or unexpired lease pursuant to the Plan or otherwise gives rise to a Claim by the other party or parties to such contract or lease, such Claim shall be forever barred and shall not be enforceable against the Debtor or the Estate unless a proof of Claim is Filed and served on the Debtor and its counsel within thirty (30) days after the earlier of (a) Effective Date or (b) service of a notice that the executory contract or unexpired lease has been rejected. All such Claims for which proofs of Claim are required to be Filed, if Allowed, will be, and will be treated as, General Unsecured Claims, subject to the provisions of the Plan.

VIII.

DISTRIBUTIONS AND RELATED MATTERS

A. Dates of Distribution

The sections of the Plan on treatment of Administrative Expenses, Claims, and Interests specify the times for distributions. Whenever any payment or distribution to be made under the Plan shall be due on a day other than a Business Day, such payment or distribution shall instead be made, without interest, by the Reorganized Debtor (or its agent) on the immediately following Business Day. Distributions due on the Effective Date will be paid on

such date or as soon as practicable thereafter, provided that if other provisions of the Plan require the surrender of securities or establish other conditions precedent to receiving a distribution, the distribution may be delayed until such surrender occurs or conditions are satisfied.

If, under the terms of the Plan, the resolution of a particular Disputed Claim (*e.g.*, it is Disallowed) entitles other Holders of Claims to a further distribution, either (a) the Reorganized Debtor may make such further distribution as soon as practicable after the resolution of the Disputed Claim or (b) if the further distribution is determined in good faith by the Reorganized Debtor to be less than \$100 for any Creditor, then, in order to afford an opportunity to minimize costs and aggregate such distributions, the Reorganized Debtor may make such further distribution any time or with the next distribution, in the discretion of the Reorganized Debtor.

B. Cash Distributions

Distributions of Cash may be made either by check drawn on a domestic bank or wire transfer from a domestic bank, at the option of the Reorganized Debtor, except that Cash payments made to foreign Creditors may be made in such funds and by such means as are necessary or customary in a particular foreign jurisdiction.

C. Rounding of Payments

Whenever payment of a fraction of a cent would otherwise be called for, the actual payment shall reflect a rounding down of such fraction to the nearest whole cent. To the extent Cash remains undistributed as a result of the rounding of such fraction to the nearest whole cent, such Cash shall be treated as “Unclaimed Property” under the Plan.

D. Disputed Claims

Notwithstanding all references in the Plan to Claims that are Allowed, solely for the purpose of calculating the amount or number of distributions to be made on account of Allowed Claims or Allowed Administrative Expenses under the Plan, such calculations shall be made as if each Disputed Claim were an Allowed Claim or Allowed Administrative Expense, except that if the Bankruptcy Court estimates the likely portion of a Disputed Claim to be Allowed or authorized or otherwise determines the amount or number which would constitute a sufficient reserve for a Disputed Claim (which estimates and determinations may be requested by the Reorganized Debtor), such amount or number as determined by the Bankruptcy Court shall be used for calculations as to such Disputed Claim.

All distributions due in respect of a Disputed Claim shall be held and not made pending resolution of the Disputed Claim.

If an objection to a Disputed Claim is withdrawn, resolved by agreement, or determined by Final Order, the distributions due on account of any resulting Allowed Claim or Allowed Administrative Expense shall be made by the Reorganized Debtor. No interest shall be due to a Holder of a Disputed Claim based on the delay attendant to determining the allowance of such Claim, Interest or Administrative Expense.

E. Undeliverable and Unclaimed Distributions

If any distribution under the Plan is returned to the Reorganized Debtor as undeliverable or the check or other similar instrument or distribution by the Reorganized Debtor remains uncashed or unclaimed, as applicable, for ninety (90) days, such Cash shall be deemed

to be Unclaimed Property. Upon property becoming Unclaimed Property, it immediately shall be revested in the Reorganized Debtor.

Once there becomes Unclaimed Property for a Holder, no subsequent distributions for such Holder which may otherwise be due under the Plan will accrue or be held for such Holder, provided that, if the applicable agent is notified in writing of such Holder's then-current address and status as a Holder under the Plan, thereafter, the Holder will become entitled to its share of distributions, if any, which first become due after such notification.

F. Compliance with Tax Requirements

The Reorganized Debtor shall comply with all withholding and reporting requirements imposed by federal, state or local taxing authorities in connection with making distributions pursuant to the Plan.

In connection with each distribution with respect to which the filing of an information return (such as an IRS Form 1099 or 1042) or withholding is required, the Reorganized Debtor shall file such information return with the IRS and provide any required statements in connection therewith to the recipients of such distribution, or effect any such withholding and deposit all moneys so withheld to the extent required by law.

G. Record Date in Respect to Distributions

Except as set forth below, the record date and time for the purpose of determining which Persons are entitled to receive any and all distributions on account of any Allowed Claims or Interests, irrespective of the date of or number of distributions, shall be the same as the Record Date.

H. Reserves

In making any distributions in respect of Claims under this Plan, the Reorganized Debtor shall reserve an appropriate and adequate amount of Cash on account of any unresolved Disputed Claims. The Reorganized Debtor shall make a corrective distribution following the successful resolution of any Disputed Claim on the next regularly scheduled distribution date.

IX.

LITIGATION, OBJECTIONS TO CLAIMS, AND DETERMINATION OF TAXES

A. Litigation; Objections to Claims; Objection Deadline

Except as may be expressly provided otherwise in the Plan, the Reorganized Debtor shall be responsible for pursuing Retained Rights of Action, any objection to the allowance of any Claim, and the determination of Tax issues and liabilities.

Unless another date is established by the Bankruptcy Court *sua sponte* (which may so act without notice or hearing) or is established by other provisions of the Plan, any objection to a Claim or Interest shall be filed with the Bankruptcy Court and served on the Person holding such Claim or Interest within one hundred eighty (180) days after the Effective Date (as may be extended pursuant to this section, the "Objection Deadline"), provided that the Reorganized Debtor may seek extension(s) thereof subject to Bankruptcy Court approval and with notice only to parties that have requested such notice pursuant to Bankruptcy Rule 2002.

In addition to any other available remedies or procedures with respect to Tax issues or liabilities or rights to Tax refunds, the Reorganized Debtor may utilize (and receive the benefits of) section 505 of the Bankruptcy Code with respect to: (1) any Tax issue or liability or

right to a Tax refund relating to an act or event occurring prior to the Effective Date; or (2) any Tax liability or right to a Tax refund arising prior to the Effective Date. If the Reorganized Debtor utilizes section 505(b) of the Bankruptcy Code: (1) the Bankruptcy Court shall determine the amount of the subject Tax liability or right to a Tax refund in the event that the appropriate governmental entity timely determines a Tax to be due in excess of the amount indicated on the subject return; and (2) if the prerequisites are met for obtaining a discharge of Tax liability in accordance with section 505(b) of the Bankruptcy Code, the Reorganized Debtor shall be entitled to such discharge which shall apply to any and all Taxes relating to the period covered by such return.

B. Temporary or Permanent Resolution of Disputed Claims

The Reorganized Debtor may request, at any time prior to the Effective Date or on and after the Effective Date, that the Bankruptcy Court estimate any contingent or unliquidated Disputed Claim pursuant to section 502(c) of the Bankruptcy Code, irrespective of whether any party has previously objected to such Disputed Claim. The Bankruptcy Court will retain jurisdiction to estimate any contingent or unliquidated Disputed Claim at any time during litigation concerning any objection to the Disputed Claim. If the Bankruptcy Court estimates any contingent or unliquidated Disputed Claim, that estimated amount would constitute either the Allowed amount of such Disputed Claim or a maximum limitation on such Disputed Claim, as determined by the Bankruptcy Court. If the estimated amount constitutes a maximum limitation on such Disputed Claim, the Reorganized Debtor may elect from and after the

Effective Date to pursue any supplemental proceedings to object to any ultimate payment on account of such Disputed Claim.

In addition, the Reorganized Debtor may resolve or adjudicate any Disputed Claim from and after the Effective Date in the manner in which the amount of such Claim, Interest or Administrative Expense and the rights of the Holder of such Claim, Interest or Administrative Expense would have been resolved or adjudicated if the Chapter 11 Case had not been commenced. All of the aforementioned objection, estimation and resolution procedures are cumulative and not necessarily exclusive of one another.

C. Setoffs

The Reorganized Debtor may, but shall not be required to, setoff against any Claim, and the payments or other distributions to be made pursuant to the Plan in respect of such Claim, claims of any nature whatsoever that the Debtor may have against the Holder of such Claim; provided, however, neither the failure to do so nor the allowance of any Claim hereunder shall constitute a waiver or release by the Reorganized Debtor of any such claim that the Reorganized Debtor may have against such Holder, unless otherwise agreed to in writing by such Holder and the Reorganized Debtor.

D. Preservation of Retained Rights of Action

In accordance with section 1123(b) of the Bankruptcy Code, the Reorganized Debtor and each of its successors or assigns will retain and may exclusively enforce any Retained Rights of Action and the Confirmation Order shall be deemed a *res judicata* determination of such rights to retain and exclusively enforce such Retained Rights of Action.

Absent such express waiver or release, the Reorganized Debtor and each of its successors or assigns shall have standing as the representatives of the Debtor's Estate pursuant to section 1123(b)(3)(B) of the Bankruptcy Code to pursue Retained Rights of Action, as appropriate, in accordance with the best interests of the Reorganized Debtor (or each of its successors or assigns). The Retained Rights of Action may be asserted or prosecuted before or after solicitation of votes on the Plan or before or after the Effective Date.

Absent an express waiver or release set forth in the Plan, nothing in the Plan shall (or is intended to) prevent, estop or be deemed to preclude the Reorganized Debtor from utilizing, pursuing, prosecuting or otherwise acting upon all or any of their Retained Rights of Action and, therefore, no preclusion doctrine, including, without limitation, the doctrines of *res judicata*, collateral estoppel, issue preclusion, claim preclusion, estoppel (judicial, equitable or otherwise) or laches shall apply to such Retained Rights of Action upon or after Confirmation or Consummation.

X.

RELEASES, INJUNCTIONS AND EXCULPATION PROVISIONS

A. Injunctions

1. Generally

Unless otherwise provided in the Plan or the Confirmation Order, all injunctions and stays provided for in the Chapter 11 Case pursuant to sections 105 and 362 of the Bankruptcy Code or otherwise in effect on the Confirmation Date, shall remain in full force and effect until the Effective Date. From and after the Effective Date, all Persons are permanently

enjoined from, and restrained against, commencing or continuing in any court any suit, action or other proceeding, or otherwise asserting any claim or interest, seeking to hold (i) the Reorganized Debtor or its Estate, or (ii) the property of the Debtor or its Estate, liable for any Claim, obligation, right, interest, debt or liability that has been released pursuant to the Plan.

2. Injunction Related to Rights of Action and Claims, Administrative Expenses and Interests

Except as provided in the Plan or in the Confirmation Order, as of the Confirmation Date, all Entities that have held, currently hold or may hold a Claim, Administrative Expense, Interest or other debt or liability against or in the Debtor are permanently enjoined from taking any of the following actions against property of the Debtor, its Estate, or the Reorganized Debtor on account of all or such portion of any such Claims, Administrative Expenses, Interests, debts or liabilities: (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; and (d) 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.

B. Discharge of the Debtor

Except as otherwise provided in the Plan or in the Confirmation Order, rights afforded in, and all consideration distributed under, this Plan shall be in exchange for, and in complete satisfaction, settlement, discharge, and release of, all Claims of any nature whatsoever against the Debtor or any of its assets or properties. Upon the Effective Date, the Debtor shall be deemed discharged and released under section 1141(d)(1)(A) of the Bankruptcy Code from any

and all Claims, including, without limitation, demands and liabilities that arose before the Confirmation Date, and all debts of the kind specified in sections 502(g), 502(h) or 502(i) of the Bankruptcy Code, whether or not (a) a Claim based upon such debt is Allowed under section 501 of the Bankruptcy Code, or (b) a Claim based upon such debt is Allowed under section 502 of the Bankruptcy Code, or (c) the Holder of a Claim based upon such debt accepted this Plan.

C. Exculpation

As of and subject to the occurrence of the Effective Date, for good and valuable consideration, including the consideration provided under the Plan, (i) the Debtor, (ii) the Debtor's independent managers, Messrs. James B. Shein and Richard E. Newsted (solely in their respective capacity as managers of the Debtor, including in their respective role as the members of the Restructuring Committee) (the "Independent Managers"), (iii) the Debtor's postpetition attorneys and other professionals retained with the approval of the Bankruptcy Court (solely in their respective capacity as professionals of the Debtor) (the "Debtor Retained Professionals"), (iv) the attorneys and professionals retained by the Restructuring Committee (solely in their capacity as such), (v) the Huron Parties (solely with respect to services rendered for the Debtor, including as officers, representatives, professionals for, and/or agent of the Debtor), and (vi) the respective successors or assigns of the foregoing parties, shall neither have nor incur any liability to any Person or Entity for any act taken or omitted to be taken, on or after the Petition Date, in connection with, or related to, the formulation, preparation, dissemination, implementation, administration, Confirmation or Consummation of the Plan or any contract, instrument, waiver, release or other agreement or document created or entered into, in connection with the Plan, or

any other act taken or omitted to be taken in connection with the Chapter 11 Case up to and including the Effective Date; provided, however, that the foregoing provisions of this subsection shall have no effect on the liability of any Person or Entity that results from any such act or omission that is determined in a Final Order to have constituted gross negligence, willful misconduct or fraud. For the avoidance of doubt, the scope of the exculpation provided under this Article X.C does not cover any of the George Hofmeister Parties and the former and current officers, managers or representatives of the Debtor (other than the Independent Managers, the Debtor Retained Professionals, the attorneys and professionals retained by the Restructuring Committee, and the Huron Parties expressly exculpated above).

D. Debtor's Release of CRO, Independent Managers, and Other Parties

As of and subject to the occurrence of the Effective Date, for good and valuable consideration, the Debtor, for itself and the Estate, hereby irrevocably, unconditionally and generally release (i) the Independent Managers, (ii) the Debtor Retained Professionals, (iii) the attorneys and professionals retained by the Restructuring Committee (solely in their capacity as such), (iv) the Huron Parties (solely with respect to services rendered for the Debtor, including as officers, representatives, professionals for, and/or agent of the Debtor), and (v) the respective successors or assigns of the foregoing parties (collectively, the "Released Parties"), from any and all claims, obligations, rights, suits, damages, causes of action, and liabilities, whether known or unknown, foreseen or unforeseen, liquidated or unliquidated, fixed or contingent, matured or unmatured, in law or equity or otherwise, based on or relating to in any way the Debtor, the Chapter 11 Case, the Plan or the Disclosure Statement, other than claims or liabilities arising out

of or relating to any act or omission of the Released Parties that constitutes willful misconduct, gross negligence or fraud; provided that such released claims, obligations, rights, suits, damages, causes of action, and liabilities relate to (a) acts or omissions on or after the Petition Date and prior to the Effective Date or (b) prepetition acts or omissions relating to the commencement of the Chapter 11 Case; provided further that the foregoing release shall be without prejudice to any objections to claims, including counter-claims or setoffs, relating to Claims asserted by any of the Released Parties against the Debtor that the Debtor or the Reorganized Debtor may assert against the Released Parties. For the avoidance of doubt, the scope of the release provided under this Article X.D does not cover any of the George Hofmeister Parties and the former and current officers, managers or representatives of the Debtor (other than the Independent Managers, the Debtor Retained Professionals, the attorneys and professionals retained by the Restructuring Committee, and the Huron Parties expressly released above).

E. Release by Opt-In Creditors

As of and subject to the occurrence of the Effective Date, for good and valuable consideration, each holder of a Claim (the “Creditor-Releasors”) that affirmatively elects to grant this release by checking the appropriate box on the Ballot provided to such Creditor-Releasor in connection with solicitation of such Creditor-Releasor’s vote to accept or to reject the Plan, for itself and its respective present or former officers, directors, managers, shareholders, trustees, partners and partnerships, members, agents, employees, representatives, attorneys, accountants, professionals, and successors or assigns, in each case solely in their capacity as such, shall, by virtue of its affirmative

election, be deemed to have completely, conclusively, unconditionally and irrevocably released (i) the Debtor, (ii) the Estate, (iii) the Independent Managers, (iv) the Debtor Retained Professionals, (v) the attorneys and professionals retained by the Restructuring Committee (solely in their capacity as such), (vi) the Huron Parties (solely with respect to services rendered for the Debtor, including as officers, representatives, professionals for, and/or agent of the Debtor), and (ix) the respective successors or assigns of the foregoing parties (the “Released Debtor Parties”), from any and all claims, obligations, rights, suits, damages, causes of action, and liabilities, whether known or unknown, foreseen or unforeseen, liquidated or unliquidated, fixed or contingent, matured or unmatured, in law or equity or otherwise, based on or relating to in any way the Debtor, the Chapter 11 Case, the Plan or the Disclosure Statement, arising prior to the Effective Date, other than claims or liabilities arising out of or relating to any act or omission of the Released Debtor Parties that constitutes willful misconduct or gross negligence; provided, however, the foregoing shall not constitute a waiver or release of any right of the Holder of an Allowed Claim to payment under the Plan on account of such Allowed Claim. For the avoidance of doubt, the Released Debtor Parties do not include any of the George Hofmeister Parties and the former and current officers, managers or representatives of the Debtor (other than the Independent Managers, the Debtor Retained Professionals, the attorneys and professionals retained by the Restructuring Committee, and the Huron Parties expressly released above).

XI.

NO REGULATED RATE CHANGE WITHOUT GOVERNMENT APPROVAL

The Debtor does not charge any rates for purposes of section 1129(a)(6) that are regulated by any governmental regulatory commission with jurisdiction under applicable non-bankruptcy law.

XII.

EXEMPTION FROM CERTAIN TRANSFER TAXES

Pursuant to section 1146(c) of the Bankruptcy Code, any transfers by the Debtor pursuant to the Plan shall not be subject to any document recording tax, stamp tax, conveyance fee, intangibles or similar tax, mortgage tax, stamp act, real estate transfer tax, mortgage recording tax or other similar Tax or governmental assessment.

XIII.

RETENTION OF JURISDICTION AND MISCELLANEOUS MATTERS

A. Retention of Jurisdiction

Notwithstanding the entry of the Confirmation Order or the occurrence of the Effective Date, the Bankruptcy Court shall retain jurisdiction over the Chapter 11 Case and any of the proceedings related to the Chapter 11 Case pursuant to section 1142 of the Bankruptcy Code and 28 U.S.C. § 1334 to the fullest extent permitted by the Bankruptcy Code and other applicable law, including, without limitation, such jurisdiction as is necessary to ensure that the purpose and intent of the Plan are carried out. Without limiting the generality of the foregoing, the Bankruptcy Court shall retain jurisdiction for the following purposes:

- (1) establish the priority or secured or unsecured status of, allow, disallow, determine, liquidate, classify, or estimate any Claim, Administrative Expense or Interest (including, without limitation and by example only, determination of Tax issues or liabilities in accordance with section 505 of the Bankruptcy Code), resolve any objections to the allowance or priority of Claims, Administrative Expenses or Interests, or resolve any dispute as to the treatment necessary to reinstate a Claim, Administrative Expense or Interest pursuant to the Plan;
- (2) grant or deny any applications for allowance of compensation or reimbursement of expenses authorized pursuant to the Bankruptcy Code or the Plan, for periods ending on or before the Effective Date;
- (3) resolve any matters related to the rejection of any executory contract or unexpired lease to which the Debtor is a party or with respect to which the Debtor may be liable, and to hear, determine and, if necessary, liquidate any Claims or Administrative Expenses arising therefrom;
- (4) ensure that distributions to Holders of Allowed Claims, Administrative Expenses or Interests are made pursuant to the provisions of the Plan, and to effectuate performance of the provisions of the Plan;
- (5) decide or resolve any motions, adversary proceedings, contested or litigated matters and any other matters and grant or deny any applications involving the Debtor that may be pending before the Effective Date or that may be commenced thereafter as provided in the Plan;
- (6) enter such orders as may be necessary or appropriate to implement or consummate the provisions of the Plan and all contracts, instruments, releases, indentures and other agreements or documents created in connection with the Plan, the Disclosure Statement or the Confirmation Order, except as otherwise provided in the Confirmation Order or in the Plan, including, without limitation, any stay orders as may be appropriate in the event that the Confirmation Order is for any reason reversed, stayed, revoked, modified, supplemented or amended;
- (7) resolve any cases, controversies, suits or disputes that may arise in connection with the consummation, interpretation or enforcement of the Plan or the Confirmation Order;
- (8) subject to the restrictions on modifications provided in any contract, instrument, release, indenture or other agreement or document created in connection with the Plan, modify the Plan before or after the Effective Date pursuant to section 1127 of the Bankruptcy Code or modify the Disclosure Statement, the Confirmation Order or any contract, instrument, release, indenture

or other agreement or document created in connection with the Plan, the Disclosure Statement or the Confirmation Order; or remedy any defect or omission or reconcile any inconsistency in any Bankruptcy Court order, the Plan, the Disclosure Statement, the Confirmation Order or any contract, instrument, release, indenture or other agreement or document created in connection with the Plan, the Disclosure Statement or the Confirmation Order, in such manner as may be necessary or appropriate to consummate the Plan, to the extent authorized by the Bankruptcy Code;

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

(10) consider and act on the compromise and settlement of any Claim against, or Retained Right of Action of the Reorganized Debtor;

(11) decide or resolve any Retained Rights of Action under the Bankruptcy Code;

(12) enter such orders as may be necessary or appropriate in connection with the recovery of the assets of the Reorganized Debtor wherever located;

(13) hear and decide any objections to Claims brought by the Reorganized Debtor;

(14) hear and decide any litigation brought by the Reorganized Debtor;

(15) hear and determine any motions or contested matters involving Tax Claims or Taxes either arising prior (or for periods including times prior) to the Effective Date or relating to the administration of the Chapter 11 Case, including, without limitation (i) matters involving federal, state and local Taxes in accordance with sections 346, 505 and 1146 of the Bankruptcy Code, (ii) matters concerning Tax refunds due for any period including times prior to the Effective Date, and (iii) any matters arising prior to the Effective Date affecting Tax attributes of the Debtor;

(16) determine such other matters as may be provided for in the Confirmation Order or as may from time to time be authorized under the provisions of the Bankruptcy Code or any other applicable law;

- (17) enforce all orders, judgments, injunctions, releases, exculpations, indemnifications and rulings issued or entered in connection with the Chapter 11 Case or the Plan;
- (18) remand to state court any claim, cause of action, or proceeding involving the Debtor that was removed to federal court, in whole or in part in reliance upon 28 U.S.C. § 1334;
- (19) determine any other matters that may arise in connection with or relate to the Plan, the Disclosure Statement, the Confirmation Order or any contract, instrument, release, indenture or other agreement or document created in connection with the Plan, the Disclosure Statement or the Confirmation Order, except as otherwise provided in the Plan;
- (20) determine any other matter not inconsistent with the Bankruptcy Code; and
- (21) enter an order or final decree concluding the Chapter 11 Case.

B. Miscellaneous Matters

1. Headings

The headings used in the Plan are inserted for convenience only and neither constitute a portion of the Plan nor in any manner affect the construction of the provisions of the Plan.

2. Services by and Fees for Professionals and Certain Parties

Notwithstanding any other provision herein, to the extent not previously paid, Professional Fee Claims shall be paid in accordance with the terms of the order(s) authorizing such payments as promptly as possible on the Effective Date for any outstanding amounts due as of the Effective Date, and as soon as practicable thereafter as such obligation to pay becomes due unless otherwise agreed upon by the applicable Professional.

Prior to or on the Effective Date, the Debtor shall establish an escrow account (the “Professional Fee Account”) for the purpose of funding future payments on account of accrued and estimated Professional Fee Claims (estimated up to the Effective Date) that will not have been paid on the Effective Date as provided in the preceding paragraph, in an aggregate amount to be determined by the Debtor in its business judgment. From and after the Effective Date, the Professional Fee Account shall be free and clear of all Liens and Claims and any other interests and encumbrances.

From and after the Effective Date, the Reorganized Debtor shall in the ordinary course of business and without the necessity for any approval by the Bankruptcy Court, pay the reasonable fees and expenses of professionals thereafter incurred by the Reorganized Debtor.

3. Bar Date for Administrative Expenses

Requests for payment of all Administrative Expenses, other than for those for which a Bar Date was previously set or for which a request and/or proof of Claim has previously been filed, must be Filed and served on the Reorganized Debtor and the United States Trustee by no later than thirty (30) days after the Effective Date. The Reorganized Debtor shall have until one hundred eighty (180) days after the Effective Date to bring an objection to a Timely Filed request for payment of an Administrative Expense (as may be extended pursuant to this section, the “Administrative Expense Objection Deadline”), provided that the Reorganized Debtor may seek extension(s) thereof subject to Bankruptcy Court approval and with notice only to parties that have requested such notice pursuant to Bankruptcy Rule 2002. Nothing in the Plan shall prohibit the Reorganized Debtor from paying Administrative Expenses in the ordinary course in

accordance with applicable law during or after the Chapter 11 Case, but after the Effective Date, the Reorganized Debtor's obligation to pay an Administrative Expense will depend upon the claimant's compliance with this section and such Administrative Expense being Allowed under the provisions of the Plan.

Notwithstanding the foregoing provisions of this Article XIII.B.3, but except as may be expressly provided in other sections of the Plan, Professional Persons requesting compensation or reimbursement of expenses incurred after the Petition Date and prior to the Effective Date must file and serve, on all parties entitled to notice thereof, a Fee Application for final allowance of compensation and reimbursement of expenses in accordance with the various orders of the Bankruptcy Court establishing procedures for submission and review of such applications; provided that, if no last date is set in such procedures for filing such applications, they must be filed no later than sixty (60) days after the Effective Date and any objections to such applications must be made in accordance with applicable rules of the Bankruptcy Court.

4. Notices

All notices and requests in connection with the Plan shall be in writing and shall be hand delivered or sent by mail addressed to:

PACHULSKI STANG ZIEHL & JONES LLP
Attn: Laura Davis Jones, Esq.
David M. Bertenthal, Esq.
Maxim B. Litvak, Esq.
919 North Market Street, 17th Floor
Wilmington, DE 19899
Telephone: (302) 652-4100
Facsimile: (302) 652-4400

All notices and requests to any Person of record holding any Claim, Administrative Expense or Interest shall be sent to such Person at the Person's last known address or to the last known address of the Person's attorney of record. Any such Person may designate in writing any other address for purposes of this section of the Plan, which designation will be effective on receipt.

5. Successors and Assigns

The rights, duties and obligations of any Person named or referred to in the Plan shall be binding upon, and shall inure to the benefit of, the successors and assigns of such Person.

6. Severability of Plan Provisions

If, prior to Confirmation, any non-material term or provision of the Plan is held by the Bankruptcy Court to be invalid, void or unenforceable, the Bankruptcy Court will have the power to alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void or unenforceable, and such term or provision will then be applicable as altered or interpreted. Notwithstanding any such holding, alteration or interpretation, the remainder of the terms and provisions of the Plan will remain in full force and effect and will in no way be affected, impaired or invalidated by such holding, alteration or interpretation. The Confirmation Order will constitute a judicial determination that each term and provision of the Plan, as it may have been altered or interpreted in accordance with the foregoing, is valid and enforceable pursuant to their terms.

7. No Waiver

Neither the failure of the Debtor to list a Claim in the Debtor's Schedules, the failure of the Debtor to object to any Claim or Interest for purposes of voting, the failure of the Debtor to object to a Claim, Administrative Expense or Interest prior to Confirmation or the Effective Date, the failure of the Debtor to assert a Retained Right of Action prior to Confirmation or the Effective Date, the absence of a proof of Claim having been filed with respect to a Claim, nor any action or inaction of the Debtor or any other party with respect to a Claim, Administrative Expense, Interest or Retained Right of Action other than a legally effective express waiver or release shall be deemed a waiver or release of the right of the Reorganized Debtor, or each of their successors, before or after solicitation of votes on the Plan or before or after Confirmation or the Effective Date to: (a) object to or examine such Claim, Administrative Expense or Interest, in whole or in part or (b) retain and either assign or exclusively assert, pursue, prosecute, utilize, otherwise act or otherwise enforce any Rights of Action.

8. Inconsistencies

In the event the terms or provisions of the Plan are inconsistent with the terms and provisions of the exhibits to the Plan or documents executed in connection with the Plan, the terms of the Plan shall control.

9. U.S. Trustee Fees

All fees payable on or before the Effective Date pursuant to section 1930 of title 28 of the United States Code shall be paid by the Debtor on or before the Effective Date. From

and after the Effective Date, the Reorganized Debtor shall pay the fees assessed against its Estate until such time as the Chapter 11 Case is closed, dismissed or converted. In addition, the Reorganized Debtor shall file post-confirmation quarterly reports in conformity with the U.S. Trustee guidelines until entry of an order closing or converting the Chapter 11 Case.

10. Plan Supplement

No later than ten (10) days prior to the Confirmation Hearing, the Debtor shall File with the Bankruptcy Court the Plan Supplement, which shall contain such substantially final agreements, other documents and information as may be necessary or appropriate to effectuate and further evidence the terms and conditions of the Plan. Holders of Claims or Interests may obtain a copy of the Plan Supplement upon written request to the Claims Agent.

11. Preservation of Insurance

The Debtor's release from and payment of Claims as provided in the Plan shall not diminish or impair the enforceability of any insurance policy that may cover any Claims, including, without limitation, any Claims on account of the Debtor's officers or managers.

12. Waiver of Stay

The Debtor requests as part of the Confirmation Order a waiver from the Bankruptcy Court of the fourteen (14) day stay of Bankruptcy Rule 3020(e) and, to the extent applicable, a waiver of the fourteen (14) day stay of Bankruptcy Rule 6004(h).

13. Choice of Law

Except to the extent a rule of law or procedures is supplied by federal law (including but not limited to the Bankruptcy Code and the Bankruptcy Rules), this Plan shall be

governed by, and construed in accordance with, the laws of the State of Delaware applicable to contracts executed in and to be performed in that State.

XIV.

CONDITIONS TO EFFECTIVENESS

The Plan will not be consummated and the Effective Date will not occur unless and until (A) the Confirmation Order is in a form acceptable to the Debtor; (B) all documents to be provided in the Plan Supplement are in form and substance acceptable to the Debtor; (C) the Confirmation Order shall be a Final Order; (D) the Debtor determines in its reasonable business judgment that it has sufficient Cash to pay all Allowed Administrative Expenses, Allowed Tax Claims and Allowed Priority Non-Tax Claims, as of the Effective Date, to the extent the holders thereof are entitled to payment as of such date under the Plan and unless otherwise agreed by such holders, and (E) the Debtor determines in its reasonable business judgment that the Debtor has sufficient Cash to pay all asserted, accrued and estimated Administrative Expenses that have not yet been Allowed or are otherwise not yet payable as of the Effective Date, but which such Administrative Expenses are anticipated by the Debtor in the exercise of its business judgment to be later Allowed or otherwise payable and the holders of any such Administrative Expenses have not agreed to alternative treatment. Any of the foregoing conditions, other than conditions (D) and (E), may be waived by the Debtor and such waiver shall not require any notice, Bankruptcy Court order, or any further action.

XV.

EFFECT OF CONFIRMATION

A. Binding Effect of Confirmation

Confirmation will bind the Debtor, all Holders of Claims, Administrative Expenses, or Interests and other parties in interest to the provisions of the Plan whether or not the Claim, Administrative Expense, or Interest of such Holder is Impaired under the Plan and whether or not the Holder of such Claim, Administrative Expense, or Interest has accepted the Plan.

B. Good Faith

Confirmation of the Plan shall constitute a finding that: (i) the Plan has been proposed in good faith and in compliance with applicable provisions of the Bankruptcy Code; and (ii) all Persons' solicitations of acceptances or rejections of the Plan and the offer, issuance, sale, or purchase of a security offered or sold under the Plan have been in good faith and in compliance with applicable provisions of the Bankruptcy Code.

C. No Limitations on Effect of Confirmation

Nothing contained in the Plan will limit the effect of Confirmation as described in section 1141 of the Bankruptcy Code.

XVI.

MODIFICATION OR WITHDRAWAL OF PLAN

A. Modification of Plan

The Debtor may seek to amend or modify the Plan at any time prior to its Confirmation in the manner provided by section 1127 of the Bankruptcy Code or as otherwise permitted by law without additional disclosure pursuant to section 1125 of the Bankruptcy Code, except as the Bankruptcy Court may otherwise order, and except as otherwise set forth herein, the Debtor reserves the right to amend the terms of the Plan or waive any conditions to its Confirmation, effectiveness or consummation, if the Debtor determines that such amendments or waivers are necessary or desirable to confirm, effectuate or consummate the Plan.

After Confirmation of the Plan, but prior to the Effective Date, the Debtor may, pursuant to section 1127 of the Bankruptcy Code, seek to modify the Plan. After the Effective Date, the Reorganized Debtor may apply to the Bankruptcy Court to remedy defects or omissions in the Plan or to reconcile inconsistencies in the Plan.

B. Withdrawal of Plan

The Debtor reserves the right to revoke and withdraw the Plan at any time prior to the Effective Date, in which case the Plan will be deemed to be null and void. If the Debtor revokes or withdraws the Plan, or if Confirmation or the Effective Date does not occur, then: (i) the Plan shall be null and void in all respects; (ii) any settlement or compromise embodied in the Plan (if any), assumption or rejection of executory contracts or unexpired leases affected by the Plan, and any document or agreement executed pursuant to the Plan, shall be deemed null and

void; and (iii) nothing contained in the Plan shall: (a) constitute a waiver or release of any Claims or Interests or Claims by the Debtor against any other Entity; (b) prejudice in any manner the rights of the Debtor or any other Entity; or (c) constitute an admission, acknowledgement, offer or undertaking of any sort by the Debtor or any other Entity.

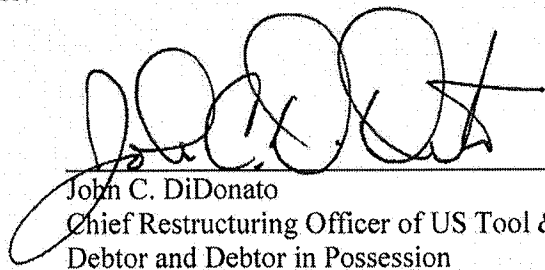
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XVII.

CONFIRMATION REQUEST

The Debtor requests that the Bankruptcy Court confirm the Plan and that it do so, if applicable, pursuant to section 1129(b) of the Bankruptcy Code notwithstanding the rejection of the Plan by any Impaired Class.

July 7, 2014



John C. DiDonato
Chief Restructuring Officer of US Tool & Engineering, LLC,
Debtor and Debtor in Possession

PACHULSKI STANG ZIEHL & JONES LLP
Laura Davis Jones (Bar No. 2436)
David M. Bertenthal (CA Bar No. 167624)
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Counsel to US Tool & Engineering, LLC,
Debtor and Debtor in Possession

EXHIBIT A

PBGC Settlement Agreement

EXHIBIT A

PBGC Settlement Agreement

**MODIFICATION OF PBGC SETTLEMENT AGREEMENT AND
GLOBAL RESOLUTION OF DISPUTES**

This *Modification of PBGC Settlement Modification Agreement and Global Resolution of Disputes* (this "Modification Agreement") is made and entered into as of May 1, 2014 by and among the following "Parties": (a) Revstone Industries, LLC ("Revstone"), Spara, LLC ("Spara"), US Tool & Engineering, LLC ("US Tool"), Greenwood Forgings, LLC ("Greenwood"), and TPOP, LLC f/k/a Metavation, LLC ("TPOP" together with Revstone, Spara, US Tool, and Greenwood, the "Debtors"), (b) the Official Committee of Unsecured Creditors in Revstone's case (the "Committee"), (c) Boston Finance Group, LLC ("BFG"), (d) the Pension Benefit Guaranty Corporation (the "PBGC"), and (e) any other required parties as determined by the foregoing Parties as reflected in the signature page(s) attached hereto.

RECITALS

WHEREAS, the Debtors each commenced chapter 11 cases (the "Bankruptcy Cases") under title 11 of the United States Code (the "Bankruptcy Code") that are presently pending in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"). The Bankruptcy Cases of all Debtors except TPOP are jointly administered.

WHEREAS, on December 18, 2012, the United States Trustee appointed the Committee in Revstone's Bankruptcy Case. No committee has been appointed in the Bankruptcy Cases of Spara, Greenwood, US Tool, or TPOP. No trustee or examiner has been appointed in any of the Bankruptcy Cases. BFG and the PBGC are both members of the Committee.

WHEREAS, BFG asserts various claims against the Debtors, excluding TPOP.

WHEREAS, the PBGC asserts various claims against the Debtors and their non-debtor affiliates.

WHEREAS, the Debtors, certain of their non-debtor subsidiaries, and the PBGC entered into that certain *Settlement Agreement* dated as of February 11, 2014 (the "PBGC Settlement Agreement"), which is currently pending before the Bankruptcy Court. Capitalized terms not defined herein shall have the meanings set forth in the PBGC Settlement Agreement.

WHEREAS, on February 14, 2014, the Debtors sought approval of the PBGC Settlement Agreement by the Bankruptcy Court through the filing of the following: (a) *Motion of Revstone Industries, LLC, et al. for Order Pursuant to 11 U.S.C. §§ 105 & 363 and Bankruptcy Rule 9019 Authorizing and Approving Settlement Agreement With Pension Benefit Guaranty Corporation* [Docket No. 1322], and (b) *Motion of TPOP, LLC for Order Pursuant to 11 U.S.C. §§ 105 & 363 and Bankruptcy Rule 9019 Authorizing and Approving Settlement Agreement With Pension Benefit Guaranty Corporation* [Docket No. 402] (together, the "PBGC Settlement Motions"). The PBGC Settlement Motions are currently set for hearing before the Bankruptcy Court on May 15, 2014.

WHEREAS, the Committee and BFG have objected to the PBGC Settlement Motions in the Bankruptcy Cases.

WHEREAS, there are disputes amongst the Parties as to the PBGC Settlement Agreement, the amount and extent of BFG's and the PBGC's claims against the Debtors' estates, and various other matters.

WHEREAS, on May 1, 2014, the Debtors filed a notice of modifications to the PBGC Settlement Agreement [Docket No. 1477 (Revstone); Docket No. 476 (TPOP)], which incorporated a *Global Resolution Term Sheet* (the "Term Sheet") executed by the Debtors, the Committee, BFG, and the PBGC that modifies the PBGC Settlement Agreement, subject to the execution of definitive documentation.

WHEREAS, in accordance with the Term Sheet, the Parties have reached an agreement to resolve their disputes through a modification to the PBGC Settlement Agreement on the terms set forth herein.

MODIFICATION AGREEMENT

NOW, THEREFORE, after good faith, arms' length negotiations without collusion, and for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree to modify the PBGC Settlement Agreement pursuant to the following terms:

1. Effective Date. The term "Effective Date" as used herein shall mean the first date by which each of the following conditions has occurred: (a) this Modification Agreement is executed by each of the Parties; (b) the Bankruptcy Court enters orders in each of the Bankruptcy Cases (the "Approval Orders") approving the PBGC Settlement Agreement, as modified by this Modification Agreement, in a form acceptable to the Parties, provided that no such orders have been stayed; and (c) the PBGC Settlement Agreement, as modified by this Modification Agreement, goes into effect, which shall be a date no later than the date that the Approval Orders are entered.

2. Modification of PBGC Settlement Agreement. Subject to the occurrence of the Effective Date, this Modification Agreement modifies in certain respects the provisions of the PBGC Settlement Agreement. To the extent of any inconsistency between the PBGC Settlement Agreement and this Modification Agreement, it is intended by the Parties that this Modification Agreement shall govern. Except as specifically modified hereby, the PBGC Settlement Agreement remains in full force and effect. The original PBGC Settlement Agreement is attached hereto as Exhibit A.

3. Consensual Resolution Terms.

(a) Subject to the occurrence of the Effective Date, the Parties hereby agree to and incorporate herein the consensual resolution terms set forth in Exhibit B attached hereto (the "Summary of Terms"), including the modified Funding Schedule. Upon the Effective Date, the modified Funding Schedule shall supersede the Funding Schedule attached to the PBGC Settlement Agreement.

(b) Pursuant to this Modification Agreement and the Summary of Terms, without limitation as to the remaining provisions of the Summary of Terms, the Parties have agreed to the following principal modifications to the PBGC Settlement Agreement: (a)

although the Allowed PBGC Bankruptcy Claim shall remain at \$95,000,000, the target for the PBGC Recovery will be reduced from \$82,000,000 to \$77,000,000 and the PBGC Minimum Recovery will be reduced from \$80,000,000 to \$75,000,000; (b) the first \$3,000,000 from the non-Debtors' sale proceeds otherwise payable to the PBGC under the PBGC Settlement Agreement will be utilized to provide an up-front recovery under a chapter 11 plan to Revstone's general unsecured creditors, other than BFG; and (c) the first \$2,000,000 of litigation proceeds otherwise payable to the PBGC under the PBGC Settlement Agreement will be distributed to the Revstone estate under a chapter 11 plan for the benefit of administrative claimants (who will receive \$1,500,000) and general unsecured creditors (who will receive \$500,000), other than BFG.

4. BFG Claim and Recovery.

(a) Within two (2) business days following the Effective Date, BFG shall be paid the sum of \$7,300,000 (the "BFG Settlement Payment") out of the existing "Revstone Escrows" specified in the "PBGC" column of the modified Funding Schedule (attached to the Summary of Terms). The PBGC consents to the use of its share of the "Revstone Escrows" for purposes of making the BFG Settlement Payment. The BFG Settlement Payment shall be in full and final resolution of any and all claims of BFG against Spara, except as set forth in section 4(b) below. Upon receipt of the BFG Settlement Payment, BFG shall have no further claims against Spara, except as set forth in section 4(b) below.

(b) Upon the Effective Date, BFG shall be deemed to have an allowed administrative expense claim against Spara in the amount of \$500,000 and an allowed administrative expense claim against Revstone in the amount of \$700,000. Such administrative expense claims will be payable in full upon the effective date of a chapter 11 plan or plans for the Debtors (the "Plan"). BFG shall have no other administrative expense claims against any of the Debtors.

(c) Upon the Effective Date, BFG shall be deemed to have an allowed non-priority unsecured claim against Revstone in the amount of \$8,500,000 (the "Allowed BFG Revstone Claim"). BFG agrees to waive any recovery on account of the Allowed BFG Revstone Claim from: (a) the Revstone Unsecured Guarantee Reserve (as defined in the Summary of Terms), and (b) the Revstone general unsecured creditors' portion of a carveout in the amount of \$2,000,000 from litigation proceeds to be released by the PBGC with respect to the PBGC's rights in such litigation proceeds (the "PBGC Carve Out Proceeds"). BFG shall be entitled to receive distributions on account of the Allowed BFG Revstone Claim made to unsecured creditors of Revstone in excess of the Revstone Unsecured Guarantee Reserve and the general unsecured creditors' portion of the PBGC Carve Out Proceeds in a percentage to be agreed upon between the Committee and BFG. Except as set forth in section 4(b) above, BFG shall have no allowed claims against Revstone other than the Allowed BFG Revstone Claim.

5. Litigation Budget and Allocation of Proceeds. Subject to the occurrence of the Effective Date, the Parties will agree in good faith upon appropriate budgeting and fee arrangements with respect to the prosecution of litigation prior to the effective date of the Plan, and thereafter, any litigation will be handled through the litigation trust consistent with the Summary of Terms. As set forth in the Summary of Terms, the allocation of litigation proceeds

between the Revstone and Spara estates will be addressed by agreement amongst the Debtors and the Committee in connection with the effective date of the Plan.

6. Management of the Debtors. Subject to the occurrence of the Effective Date, the Parties agree that existing management of the Debtors will remain in place through the effective date of the Plan. Following the effective date of the Plan, existing management of Spara, TPOP, and the remaining Debtors (except Revstone) will remain in place. Revstone's management following the effective date of the Plan is addressed in the Summary of Terms.

7. Cessation of Litigation and Plan Support. Immediately upon execution of this Modification Agreement and through the date of entry of the Approval Orders, all litigation and objections involving the Parties and in connection with the Debtors' bankruptcy proceedings shall cease and the Parties shall take any and all reasonable means to support and obtain approval of the terms of the PBGC Settlement Agreement, as modified by this Modification Agreement, and confirmation of the Plan consistent with the terms hereof. Any pending litigation matters or objections shall be withdrawn without prejudice or otherwise taken off calendar pending entry of the Approval Orders. Upon the Effective Date and BFG's receipt of the BFG Settlement Payment in accordance with section 4(a) hereof, any litigation matters or objections involving the Parties and in connection with the Debtors' bankruptcy proceedings shall be deemed withdrawn with prejudice, including without limitation, the Committee's and BFG's objections to the PBGC Settlement Motions, the Committee's motion to appoint a chapter 11 trustee in Revstone's case, and the Parties' objections to the retention and compensation of the Debtors' and the Committee's professionals. The Parties shall jointly seek an order of the Bankruptcy Court discharging the fee auditor appointed in the Bankruptcy Cases from further responsibilities in the Bankruptcy Cases. Revstone shall pay any allowed fees or expenses incurred by the fee auditor in the Bankruptcy Cases in the ordinary course. Further, upon the Effective Date, the Committee and BFG shall provide such documentation as the Debtors may reasonably request in connection with seeking the release of an escrow created in connection with the sale of assets of Contech Castings, LLC and Contech Castings Real Estate Holdings, LLC to Shiloh Die Cast Midwest LLC under that certain *Asset Purchase Agreement* dated June 11, 2013, as amended.

8. Release and Exculpation. Upon the occurrence of the Effective Date, the Parties agree that the Plan shall contain releases and exculpation provisions consistent with the *First Amended Chapter 11 Plan of Reorganization for Revstone Industries, LLC, as Modified*, filed in Revstone's Bankruptcy Case on August 28, 2013 [Docket No. 985].

9. Additional BFG Claims. To the extent that BFG acquires any additional claims in any of the Debtors' Bankruptcy Cases, the terms hereof shall apply in all respects with regard to such claim(s), if any, provided that BFG shall be entitled to any unsecured creditor recoveries to which such claim(s) are otherwise entitled and BFG shall be entitled to defend such claim(s) in the event of any objections thereto.

10. Party Representations. Each Party hereby represents and warrants that: (a) such Party and the signatory hereto has the power and authority to execute, deliver and perform this Modification Agreement; (b) such Party has taken all necessary actions to authorize the execution, delivery and performance of this Modification Agreement; (c) this Modification Agreement has been duly executed and delivered by such Party and, subject to the occurrence of the Effective Date, constitutes the legal, valid, and binding obligations of such Party, enforceable

against it in accordance with their respective terms; (d) such Party's execution, delivery, and performance of this Modification Agreement does not and will not conflict with, or constitute a violation or breach of, or constitute a default under any obligation of such Party and will not violate any applicable law, or any order or decree of any court or government instrumentality applicable to such Party; and (e) such Party has entered into this Modification Agreement in reliance on its own independent investigation and analysis of the facts underlying the subject matter of this Modification Agreement, and no representations, warranties, or promises of any kind have been made directly or indirectly to induce it to execute this Modification Agreement other than those that are expressly set forth in this Modification Agreement.

11. Continuing Bankruptcy Court Jurisdiction. Each Party agrees that, with respect to disputes involving the Debtors, the Bankruptcy Court shall have exclusive jurisdiction over any disputes regarding the validity, interpretation, or performance of this Modification Agreement so long as the Bankruptcy Cases are pending, and each of the Parties consents to personal jurisdiction and venue in the Bankruptcy Court in connection with any such disputes; provided, however, that if the Bankruptcy Cases are no longer pending, or if the Bankruptcy Court cannot or does not exercise jurisdiction, such jurisdiction and venue shall belong to the federal courts in the District of Delaware. Each Party further agrees that, with respect to disputes solely involving non-Debtors, the federal courts in the District of Delaware shall have exclusive jurisdiction over any disputes regarding the validity, interpretation, or performance of this Modification Agreement.

12. Specific Performance; Damages. The exact nature and extent of damages resulting from a breach of this Modification Agreement are uncertain at the time of entering into this Modification Agreement and breach of this Modification Agreement would result in damages that would be difficult to determine with certainty. Money damages would not be a sufficient remedy for any breach of this Modification Agreement, and the Parties shall each be entitled to specific performance and injunctive or other equitable relief as a remedy for any such breach. Notwithstanding anything to the contrary set forth above, the remedy of specific performance shall not be the exclusive remedy of the Parties under this Modification Agreement in the event of a breach of this Modification Agreement by another Party hereto.

13. Voluntary Agreement. Each Party acknowledges that it has read all of the terms of this Modification Agreement, has had an opportunity to consult with counsel of its own choosing or voluntarily waived such right and enters into this Modification Agreement voluntarily and without duress.

14. Further Assurances. Each Party agrees, without further consideration, to execute and deliver such other documents and to take such other action as may be necessary to consummate the purposes of this Modification Agreement.

15. No Admission. This Modification Agreement is for settlement purposes only and shall not be construed or deemed an admission by any Party to this Modification Agreement of wrongdoing, liability, fault, or the validity of any claims.

16. Valid Provisions Remain Effective. If any provision in this Modification Agreement shall be invalid, inoperative or unenforceable, the remaining provisions of this Modification Agreement shall remain in effect if both the economic and legal substance of the

terms contemplated hereby are not materially affected in any manner adverse to any Party. Otherwise, the Parties shall negotiate in good faith to rewrite any such provision so as to, as nearly and fairly as possible, approach the economic and legal substance originally intended.

17. Construction. The language used in this Modification Agreement will be deemed to be the language chosen by the Parties to express their mutual intent, and no rule of strict construction will be applied against either Party. Nor will any rule of construction that favors a non-draftsman be applied. A reference to any statute will be deemed also to refer to all rules and regulations promulgated under the statute, unless the context requires otherwise. Unless specifically otherwise provided or the context otherwise requires, the singular includes the plural and the plural the singular; the word "or" is deemed to include "and/or", the words "including", "includes" and "include" are deemed to be followed by the words "without limitation", and references to sections are to those of this Modification Agreement. Headings in this Modification Agreement are included for convenience of reference only and do not constitute a part of this Modification Agreement for any other purpose.

18. Advice of Counsel. Each Party represents that it has had the opportunity to obtain advice of counsel in connection with this Modification Agreement and all matters covered hereby, and that each Party has been fully advised by those attorneys with respect to its rights and obligations under this Modification Agreement.

19. Counterparts. This Modification Agreement may be executed in any number of counterparts, each of which when so executed shall be deemed to be an original and all of which taken together shall constitute one and the same Modification Agreement. Delivery of a signature page to this Modification Agreement by facsimile or other electronic means shall be effective as delivery of the original signature page to this Modification Agreement.

20. Joint Drafting. This Modification Agreement shall be deemed to have been jointly drafted by the Parties, and in construing and interpreting this Modification Agreement, no provision shall be construed and interpreted for or against any Party because such provision or any other provision of the Modification Agreement as a whole is purportedly prepared or requested by such Party.

21. Applicable Law. The validity, interpretation, and performance of this Modification Agreement shall be construed and interpreted according to the laws of the State of Delaware, except to the extent that (a) provisions of the Bankruptcy Code apply, in which event the Bankruptcy Code shall control, or (b) applicable federal law preempts state law.

22. Attorneys' Fees, Costs and Expenses. Each Party agrees to bear its own costs and expenses, including attorneys' fees, arising out of the matters addressed by this Modification Agreement.

23. Entire Agreement. This document contains the entire agreement between the Parties as to the modifications to be made to the PBGC Settlement Agreement, and may only be modified in writing signed by the Parties or their duly appointed agents. All prior agreements and understandings between the Parties concerning the subject matter hereof are superseded by the terms of this Modification Agreement. Except as specifically modified hereby, the PBGC Settlement Agreement remains in full force and effect.

24. Inconsistency. As noted above, to the extent of any inconsistency between the PBGC Settlement Agreement and this Modification Agreement, it is intended by the Parties that this Modification Agreement shall govern.


25. Successors and Assigns. This Modification Agreement shall be binding on and inure to the benefit of the Parties and their respective agents, employees, affiliates, successors, and, with the consent of all Parties, assigns.

26. Notices. All notices, consents, waivers, and other communications under this Modification Agreement must be in writing and shall be deemed to have been duly given when: (a) delivered by hand (with written confirmation of receipt), (b) sent by telecopier (with written confirmation of receipt), or (c) received by the addressee, if sent by email, in each case to the appropriate addresses, representative (if applicable) or if sent by telecopier to telecopier numbers set forth in the signature page(s) attached hereto (or to such other addresses, representative and telecopier numbers as a Party may designate by notice to the other Parties in accordance with this paragraph).

[signature page follows]

IN WITNESS WHEREOF, the Parties have executed this Modification Agreement as of the date written in the opening paragraph hereof.

**Revstone Industries, LLC
Spara, LLC
Greenwood Forgings, LLC
US Tool & Engineering, LLC
TPOP, LLC f/k/a Metavation, LLC**



John C. DiDonato
Chief Restructuring Officer

c/o Pachulski Stang Ziehl & Jones, LLP
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919 North Market Street, 17th Floor
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Boston Finance Group, LLC

Jonathan Golden
Vice President
c/o DLA Piper LLP
Atten: Gregg M. Galardi


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New York, NY 10020-1104
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Email: gregg.galardi@dlapiper.com

**Official Committee of Unsecured
Creditors of Revstone Industries, LLC**

Mark L. Desgrosseilliers, Esq.
Counsel for the Committee

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Email: mdesgrosseilliers@wcsr.com

Pension Benefit Guaranty Corporation



Dana Cann
Corporate Finance and Restructuring
Department

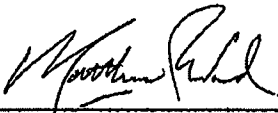
1200 K Street NW, Suite 340
Washington, D.C. 20005
Fax: (202) 326-4112
Email: cann.dana@pbgc.gov

IN WITNESS WHEREOF, the Parties have executed this Modification Agreement as of the date written in the opening paragraph hereof.

**Revstone Industries, LLC
Spara, LLC
Greenwood Forgings, LLC
US Tool & Engineering, LLC
TPOP, LLC f/k/a Metavation, LLC**

**Official Committee of Unsecured
Creditors of Revstone Industries, LLC**

John C. DiDonato
Chief Restructuring Officer



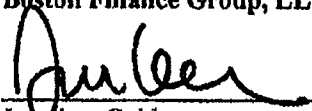
Mark L. Desgrosseilliers, Esq. & Matthew P. Ward, Esq.
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Boston Finance Group, LLC

Pension Benefit Guaranty Corporation



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Washington, D.C. 20005
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Email: _____

EXHIBIT A

PBGC SETTLEMENT AGREEMENT

SETTLEMENT AGREEMENT

This Settlement Agreement (this "Agreement") is made and entered into as of February 11, 2014 by and among the following "Parties": (a) Revstone Industries, LLC ("Revstone"), Spara, LLC ("Spara"), TPOP, LLC f/k/a Metavation, LLC ("Metavation"), Fairfield Castings, LLC ("Fairfield"), (b) chapter 11 debtors U.S. Tool & Engineering LLC ("U.S. Tool") and Greenwood Forgings, LLC ("Greenwood" and together with chapter 11 debtors Revstone, Spara, Metavation, and U.S. Tool, the "Debtors"), (c) those subsidiaries of Revstone and Spara as reflected in the signature page(s) attached hereto (together with the Debtors and Fairfield, the "PBGC Obligors"), (d) the Pension Benefit Guaranty Corporation (the "PBGC"), and (e) any other required parties as determined by the foregoing Parties as reflected in the signature page(s) attached hereto.

RECITALS

WHEREAS, the Debtors each commenced chapter 11 cases (the "Bankruptcy Cases") under title 11 of the United States Code (the "Bankruptcy Code") that are presently pending in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"). The Bankruptcy Cases of all Debtors except Metavation are being jointly administered.

WHEREAS, the PBGC has filed proofs of claims in the Bankruptcy Cases relating to the Hillsdale Hourly Pension Plan, the Hillsdale Salaried Pension Plan, and the Revstone Casting Fairfield GMP Local 359 Pension Plan (together, the "Pension Plans").

WHEREAS, the PBGC has filed an action against Metavation and Fairfield, styled *Pension Benefit Guaranty Corporation v. Metavation LLC et al.*, No. 5:13-cv-273 (E.D. Ky. filed Aug. 23, 2013) (the "PBGC Litigation"), seeking termination of the Pension Plans.

WHEREAS, the PBGC has asserted or may assert liens on behalf of the Pension Plans under section 430(k) of the Internal Revenue Code of 1986, as amended, against certain assets of the PBGC Obligors (the "430(k) Liens").

WHEREAS, the PBGC has asserted or may assert claims against the PBGC Obligors relating to unpaid contributions due to the Pension Plans, the Pension Plans' unfunded benefit liabilities, and termination premiums.

WHEREAS, in the litigation styled *Perez v. Hofmeister*, No. 12-cv-250 (E.D.Ky. filed Aug. 9, 2012) and the lawsuits consolidated therewith (*Perez v. Hofmeister et al.*, no. 13-cv-156 (E.D.Ky. filed May 30, 2013) (the "DOL Litigation"), the United States Department of Labor ("DOL") has asserted against certain of the PBGC Obligors and others, claims relating to, *inter alia*, the management and administration of the Pension Plans, the transfer, use, and investment of the Pension Plans' assets, and the payment and allocation of fees and expenses.

WHEREAS, there are disputes amongst the Parties as to the PBGC's claims against the PBGC Obligors, and the allegations the PBGC and the DOL asserted in the PBGC Litigation and the DOL Litigation.

WHEREAS, the Parties have reached an agreement to resolve their disputes on the terms set forth herein.

AGREEMENT

NOW, THEREFORE, after good faith, arms' length negotiations without collusion, and for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree to the following terms:

1. Effective Date. The term "Effective Date" shall mean the first date by which each of the following conditions has occurred: (a) this Agreement is executed by each of the Parties; (b) the Bankruptcy Court enters orders in each of the Bankruptcy Cases approving this Agreement in a form acceptable to the Parties, provided that no such orders have been stayed; and (c) the satisfaction of all obligations in paragraph 14(a) of this Agreement. Within five (5) business days following execution of this Agreement, the Debtors shall file motions with the Bankruptcy Court in each of their Bankruptcy Cases requesting approval of this Agreement pursuant to Rule 9019 of the Federal Rules of Bankruptcy Procedure.

2. Allowed PBGC Claim and Claims against Non-Debtor PBGC Obligors. On the Effective Date, (a) subject to paragraph 7 below, the PBGC shall have an allowed general unsecured, non-priority claim against each of the Debtors in the amount of \$95,000,000 (the "Allowed PBGC Bankruptcy Claim"), and (b) the PBGC shall have undisputed joint and several claims in the amount of \$95,000,000 against all non-Debtor PBGC Obligors that are organized in the United States (the "Undisputed PBGC Non-Debtor Claim", and collectively with the Allowed PBGC Bankruptcy Claim, the "Allowed PBGC Claim"). For the avoidance of doubt, the Allowed PBGC Claim is \$95,000,000.

3. PBGC Recovery. Subject to the provisions of paragraph 7 below, total distributions on account of the Allowed PBGC Claim (the "PBGC Recovery") are targeted at \$82,000,000, but shall in no event be less than \$80,000,000 (the "PBGC Minimum Recovery"), or more than the Allowed PBGC Claim (the "PBGC Maximum Recovery") in the aggregate.

4. Distributions to the Parties. Distributions to the PBGC, Revstone, and Spara shall be made in accordance with the Funding Schedule attached hereto as Exhibit A and incorporated herein by reference. Payments will be made to the PBGC or the Pension Plans, as directed by the PBGC, and to Revstone and Spara, as directed by their bankruptcy estates or any successors thereto. The term "Net Proceeds", as the term is used in this Agreement, refers to the projected "Net Proceeds for PBGC & Estates" specified in the first column of the Funding Schedule and as defined therein.

(a) The amounts specified in the Funding Schedule columns designated "PBGC" and "Revstone" and the rows captioned "Revstone Escrows" shall be paid to or as directed by the PBGC or Revstone, as applicable, within five (5) business days of the Effective Date.

(b) The amounts specified in the Funding Schedule columns designated "PBGC," "Revstone," and "Spara" and the rows captioned "Revstone Sales in Process" and "Spara Sales to be Initiated" shall be paid to or as directed by the PBGC, Revstone, or Spara, as

applicable, at the closing of each sale. Revstone and Spara shall use their best efforts to close on such sales of substantially all of their subsidiaries' assets as expeditiously as possible.

(c) Funds in Metavation's estate shall be distributed in accordance with the Bankruptcy Code and the Funding Schedule. All amounts paid to the PBGC or the Pension Plans from Metavation's estate, regardless of whether such payments are made with respect to claims filed by the PBGC, the DOL, or the Pension Plans, shall be credited toward the PBGC Minimum Recovery.

(d) If the actual amount of Net Proceeds differs from the amounts specified in the first column of the Funding Schedule captioned "Net Proceeds for PBGC & Estates," the proceeds shall be allocated to the distributees in the remaining columns in the same proportion as the amounts specified.

(e) Upon the final reconciliation described in paragraph 9 below, to the extent aggregate actual Net Proceeds are less than projected in the Funding Schedule by up to \$2,000,000, distributions to the PBGC shall be reduced dollar for dollar, but in no event to less than the PBGC Minimum Recovery. See Exhibit B, Example 1.

(f) If aggregate actual Net Proceeds are less than projected in the Funding Schedule by more than \$2,000,000, the PBGC shall be paid from the "Hold Back/Escrows" specified in the last two columns of the Funding Schedule up to the PBGC Minimum Recovery.

(g) If the Hold Back/Escrows do not have sufficient assets for the PBGC to reach the PBGC Minimum Recovery, Revstone's and Spara's estates shall be jointly and severally liable for paying the PBGC such deficiency unless and until PBGC receives the PBGC Minimum Recovery.

5. Credit Against PBGC Minimum Recovery. Amounts paid or caused to be paid to the Pension Plans subsequent to Revstone's bankruptcy petition by the PBGC Obligor, by any other person or entity within the controlled group (as described in 29 U.S.C. § 1301(a)(14)) of Metavation or Fairfield, or by other third parties on account of payments directed to the Pension Plans or the PBGC on behalf of the Pension Plans shall be credited toward the PBGC Minimum Recovery. To date, this amount is \$21,693,767 in the aggregate. Accordingly, as of the date of this Agreement, the additional amount necessary to reach the PBGC Minimum Recovery is \$58,306,233.

6. PBGC Upside Recovery. As set forth in the Funding Schedule, total Net Proceeds are targeted at \$113,500,000 in the aggregate. If actual Net Proceeds exceed this amount by up to \$2,500,000, such excess shall be distributed entirely to the Revstone and Spara estates and allocated amongst them based on the estate generating the excess proceeds. If actual Net Proceeds exceed \$116,000,000, then any such excess proceeds shall be distributed fifty percent (50%) to the PBGC (the "PBGC Upside Recovery") and fifty percent (50%) to the Revstone and Spara estates and allocated amongst the estates based on the estate generating the excess proceeds. Any PBGC Upside Recovery will be in addition to the PBGC Minimum

Recovery. In no case will the PBGC Upside Recovery and the PBGC Minimum Recovery, together, exceed the PBGC Maximum Recovery. See Exhibit B, Example 2.

7. PBGC Consent.

(a) Subject to paragraph 7(b), the PBGC agrees to allow distributions to be made to Revstone's and Spara's bankruptcy estates consistent with the Funding Schedule, and for Revstone and Spara to utilize such distributions for the payment of allowed creditor claims against their respective estates (other than the Allowed PBGC Bankruptcy Claim), except to the extent necessary to: (a) compensate the PBGC consistent with paragraph 3 as it relates to the PBGC Minimum Recovery and paragraph 6 as it relates to the PBGC Upside Recovery, and (b) allow the Allowed PBGC Claim to participate in net litigation recoveries (as described in paragraph 12 below).

(b) Until the PBGC receives the PBGC Minimum Recovery, the estates of Revstone and Spara shall retain 50 percent of the amount that would otherwise be distributed to those estates' general unsecured creditors in accordance with the Funding Schedule, but in no event less than \$2.072 million at Revstone and \$0.928 million at Spara. After such time as PBGC receives the PBGC Minimum Recovery, the amount retained by the estates under the previous sentence can be distributed to the general unsecured creditors of the Revstone and Spara bankruptcy estates as is consistent with the Funding Schedule and the Bankruptcy Code.

(c) So long as there is no material breach of the terms of this Agreement, the PBGC will take no action in the Bankruptcy Cases that is inconsistent with this Agreement. The PBGC will take such steps, in the Bankruptcy Cases and otherwise, as are reasonably necessary to give effect to the terms hereof.

8. PBGC Lien Release. Following the Effective Date, the PBGC shall: (a) promptly file a withdrawal of notice of federal lien with respect to each filed 430(k) Lien, (b) not assert any non-filed 430(k) Lien against the assets of any PBGC Obligor, and (c) not assert any additional liens against the assets of any of the PBGC Obligors. The PBGC shall also provide any releases reasonably requested by the PBGC Obligors that are necessary to consummate asset sales.

9. Final Reconciliation. Once the material assets of the PBGC Obligors have been liquidated and the amount of actual Net Proceeds determined, the Parties shall reconcile the amounts distributed, and/or to be distributed, to the Parties consistent with the recoveries to the PBGC, Revstone, and Spara required by this Agreement and the Funding Schedule. Any funds not needed to provide the PBGC with the PBGC Minimum Recovery, or the PBGC Upside Recovery, as applicable, shall be immediately distributed from the HoldBack/Escrow to the Revstone and Spara estates in a manner consistent with the Funding Schedule. In the event that the PBGC receives distributions out of the Hold Back/Escrow or the Revstone or Spara estates in order to reach the PBGC Minimum Recovery, any subsequent asset recoveries, will be distributed to the Revstone and Spara estates up to the amount distributed to the PBGC out of the Hold Back/Escrow or from the estates, subject to full payment of the PBGC Minimum Recovery.

10. Pension Plan Terminations. On the Effective Date, Metavation and Fairfield shall consent to immediate termination of the Pension Plans by executing agreements acceptable

to the PBGC effecting (a) termination of the Hillsdale Hourly Plan and Hillsdale Salaried Plan with a termination date under 29 U.S.C. § 1348 of March 1, 2013 and of the Revstone Casting Fairfield GMP Local 359 Pension Plan with a termination date under 29 U.S.C. § 1348 of August 29, 2013, and (b) the PBGC trusteeship of the Pension Plans pursuant to 29 U.S.C. § 1342. Promptly after execution of such agreements, the PBGC will dismiss the PBGC Litigation, with each Party bearing its own fees and costs. The Parties shall take any and all appropriate actions to effectuate the foregoing terminations and dismissal. Upon such terminations of the Pension Plans under 29 U.S.C. § 1342, any claims filed by the Pension Plans against the Debtors' bankruptcy estates shall be deemed withdrawn. For the avoidance of doubt, the preceding sentence does not apply to, or affect the validity of, the Allowed PBGC Claim.

11. Payment of Administrative and Priority Claims. From and after the Effective Date, each of the Debtors may use available cash in their respective estates to satisfy any allowed administrative or priority claims, including funding of the Reserves (as defined below) at Revstone and Spara.

12. Plan/Litigation Reserves.

(a) The chapter 11 plan or plans in the Revstone and Spara bankruptcies as described in paragraph 16 below will provide that the following reserves (the "Reserves") shall be created to the extent of available cash:

(1) at Revstone, a reserve for post-effective date administrative expenses (excluding litigation expenses) in the amount of \$1,000,000;

(2) at Spara, a reserve for post-effective date administrative expenses (excluding litigation expenses) in the amount of \$750,000;

(3) at Revstone, a reserve for litigation expenses in the amount of \$1,500,000;
and

(4) at Spara, a reserve for litigation expenses in the amount of \$500,000.

(b) Creation of Reserves.

(1) The reserves described in clauses 12(a)(1) and (2) will be created on the effective date of the chapter 11 plan(s).

(2) The reserves described in clauses 12(a)(3) and (4) will be created either:

(i) subject to clause 12(b)(2)(ii), on the effective date of a chapter 11 plan or plans in the Revstone and Spara bankruptcies as described in paragraph 16 below, or

(ii) if such funds are not available on the effective date of such chapter 11 plan or plans, then (A) 50% of the applicable reserve amount on the date that the applicable Revstone or Spara estate receives 75% of its recoveries contemplated by the Funding Schedule, and (B) the remaining 50% of the applicable reserve

amount on the date that the applicable Revstone or Spara estate receives 85% of its recoveries contemplated by the Funding Schedule.

(c) Subject to the payment of any amounts required under the last sentence of paragraph 9 hereof, any net recoveries on litigation claims prosecuted by the Revstone or Spara estates, including the post-confirmation estates, shall be distributed fifty percent (50%) to the PBGC, up to the PBGC Maximum Recovery, and fifty percent (50%) to the Revstone and Spara estates and allocated amongst the estates based on the estate generating such litigation recoveries.

13. PBGC Releases and Exculpation. The following release shall be effective (a) as to each PBGC Obligor that has already sold its assets and whose proceeds are currently in escrow as reflected in the Funding Schedule, upon the Effective Date, (b) as to each PBGC Obligor that has assets to sell as reflected in the Funding Schedule, upon the consummation of the sale of such assets and distribution to the PBGC of the proceeds in accordance with the Funding Schedule and this Agreement, and (c) as to the remaining PBGC Obligors, upon the consummation of the sale of the assets reflected on the Funding Schedule and distribution to the PBGC of the proceeds in accordance with the Funding Schedule and this Agreement (as to each PBGC Obligor as applicable, the "Applicable Release Date"). Upon the Applicable Release Date, except as to the Allowed PBGC Claim and the other rights and obligations of the Parties under this Agreement, the PBGC, on behalf of itself and the Pension Plans following the PBGC trusteeship (the "PBGC Releasers"), shall be deemed to have irrevocably waived, released and discharged all claims, obligations, suits, judgments, remedies, damages, demands, debts, rights, causes of action, and liabilities that the PBGC Releasers have, may have or are entitled to assert, whether known or unknown, liquidated or unliquidated, fixed or contingent, foreseen or unforeseen, matured or unmatured, in law, equity, or otherwise, against each applicable PBGC Releasee (as defined below), based in whole or in part upon any act or omission, transaction, or occurrence taking place on or prior to the Effective Date with respect to the Pension Plans or the Bankruptcy Cases, excluding any claims arising under Title I of ERISA.

The term "PBGC Releasee" means, except as otherwise provided herein, each of the PBGC Obligors, and each of their respective employees, directors, officers, members, agents, advisors or counsel (each in their capacity as such). Notwithstanding anything to the contrary in this Agreement, the PBGC Releasees do not include (a) George Hofmeister; (b) any relatives of George Hofmeister (by blood or otherwise); (c) any affiliates or trusts of George Hofmeister or such relatives (other than the PBGC Obligors); and (d) any person or entity, other than a PBGC Obligor, that is named as a defendant in DOL Litigation. As will be further provided in the Plan Support Agreement described in paragraph 16 below, the Parties will support a chapter 11 plan or plans for each of the Debtors that will include customary exculpatory provisions for the respective officers, directors, employees, members, agents, representatives and professionals of each of the Debtors from any matters arising out of or relating to the Pension Plans or the Bankruptcy Cases, excluding the persons and entities described in the preceding sentence.

14. Resolution of DOL Litigation.

(a) The DOL, Metavation, and Fairfield shall seek entry of consent judgments in the DOL Litigation, which shall state the amounts each of Metavation and Fairfield owes to the Pension Plans, concluding the litigation as to those two defendants only, and releasing

all DOL claims against those two defendants, except as necessary to give effect to the consent judgments and this Agreement. The consent judgments shall be acceptable in form and substance to all other Parties hereto.

(b) Upon the Effective Date, the DOL shall have an allowed general unsecured claim in the Metavation bankruptcy in the amount set forth in the consent judgment. In addition, the DOL shall retain the right to (1) file a subordinated penalty claim in the Metavation bankruptcy under 29 U.S.C. § 502(l), and (2) assess a penalty under 29 U.S.C. § 502(l) against Fairfield.

(c) Any amounts recovered by the DOL against any of the PBGC Obligors, including any section 502(l) penalty paid by Fairfield, will reduce, dollar for dollar, the PBGC Minimum Recovery. Further, the consent judgments shall provide that the DOL shall withdraw, and shall not assert, any objections to the Debtors' efforts to sell assets or to confirm a chapter 11 plan(s) consistent with this Agreement.

15. Management of Debtors. The PBGC shall support the continued management of the Debtors by the current Chief Restructuring Officer and the Restructuring Committee through the effective date of a chapter 11 plan or plans, and thereafter through the designees or successors thereto proposed by the Debtors in a chapter 11 plan or plans.

16. Plan Support Agreement. Upon the Effective Date, the Parties shall execute a Plan Support Agreement in substantially the form attached hereto as Exhibit C (the "Plan Support Agreement"), which reflects the Parties' support of the chapter 11 plan that was previously filed by Revstone in the Bankruptcy Cases in all material respects, as such plan shall be amended to the extent necessary to be consistent with this Agreement, or as otherwise may be modified by Revstone or supplemented by separate plans of Spara or the other Debtors in conformity with this Agreement. The Parties agree to support the Debtors' proposed chapter 11 plan or plans so long as such plan(s) are consistent with this Agreement.

17. Sources and Uses. Prior to the closing of each such sale, the entity selling its assets will provide to PBGC a schedule of sources and uses in connection with that sale.

18. Withdrawal of PBGC Motions. Upon the Debtors' filing of motions to approve this Agreement as described in paragraph 1 above, the PBGC shall promptly withdraw its: (a) motion to convert Metavation's chapter 11 case to chapter 7, (b) joinder to the motion of the Official Committee of Unsecured Creditors to appoint a chapter 11 trustee in Revstone's case, and (c) objections to any fee requests of the Debtors' professionals. Further, the PBGC shall take such other action as reasonably necessary to support the Debtors' efforts to obtain approval of this Agreement and to confirm a chapter 11 plan or plans consistent with this Agreement.

19. Party Representations. Each Party hereby represents and warrants that: (a) such Party and the signatory hereto has the power and authority to execute, deliver and perform this Agreement; (b) such Party has taken all necessary actions to authorize the execution, delivery and performance of this Agreement; (c) this Agreement has been duly executed and delivered by such Party and, subject to the occurrence of the Effective Date, constitutes the legal, valid, and binding obligations of such Party, enforceable against it in

accordance with their respective terms; (d) such Party's execution, delivery, and performance of this Agreement does not and will not conflict with, or constitute a violation or breach of, or constitute a default under any obligation of such Party and will not violate any applicable law, or any order or decree of any court or government instrumentality applicable to such Party; and (e) such Party has entered into this Agreement in reliance on its own independent investigation and analysis of the facts underlying the subject matter of this Agreement, and no representations, warranties, or promises of any kind have been made directly or indirectly to induce it to execute this Agreement other than those that are expressly set forth in this Agreement.

20. Further Representation and Warranty. Each Party hereby represents and warrants that, to the best of its knowledge, each of the Pension Plans have no outstanding liabilities other than to the plan participants, to PBGC or to the plan professionals.

21. Continuing Bankruptcy Court Jurisdiction. Each Party agrees that, with respect to disputes involving the Debtors, the Bankruptcy Court shall have exclusive jurisdiction over any disputes regarding the validity, interpretation, or performance of this Agreement so long as the Bankruptcy Cases are pending, and each of the Parties consents to personal jurisdiction and venue in the Bankruptcy Court in connection with any such disputes; provided, however, that if the Bankruptcy Cases are no longer pending, or if the Bankruptcy Court cannot or does not exercise jurisdiction, such jurisdiction and venue shall belong to the federal courts in the District of Delaware. Each Party further agrees that, with respect to disputes solely involving non-Debtors, the federal courts in the District of Delaware shall have exclusive jurisdiction over any disputes regarding the validity, interpretation, or performance of this Agreement.

22. Specific Performance; Damages. The exact nature and extent of damages resulting from a breach of this Agreement are uncertain at the time of entering into this Agreement and breach of this Agreement would result in damages that would be difficult to determine with certainty. Money damages would not be a sufficient remedy for any breach of this Agreement, and the Parties shall each be entitled to specific performance and injunctive or other equitable relief as a remedy for any such breach. Notwithstanding anything to the contrary set forth above, the remedy of specific performance shall not be the exclusive remedy of the Parties under this Agreement in the event of a breach of this Agreement by another Party hereto.

23. Voluntary Agreement. Each Party acknowledges that it has read all of the terms of this Agreement, has had an opportunity to consult with counsel of its own choosing or voluntarily waived such right and enters into this Agreement voluntarily and without duress.

24. Further Assurances. Each Party agrees, without further consideration, to execute and deliver such other documents and to take such other action as may be necessary to consummate the purposes of this Agreement.

25. No Admission. This Agreement is for settlement purposes only and shall not be construed or deemed an admission by any Party to this Agreement of wrongdoing, liability, fault, or the validity of any claims.

26. Valid Provisions Remain Effective. If any provision in this Agreement shall be invalid, inoperative or unenforceable, the remaining provisions of this Agreement shall remain in

effect if both the economic and legal substance of the terms contemplated hereby are not materially affected in any manner adverse to any Party. Otherwise, the Parties shall negotiate in good faith to rewrite any such provision so as to, as nearly and fairly as possible, approach the economic and legal substance originally intended.

27. Construction. The language used in this Agreement will be deemed to be the language chosen by the Parties to express their mutual intent, and no rule of strict construction will be applied against either Party. Nor will any rule of construction that favors a non-draftsman be applied. A reference to any statute will be deemed also to refer to all rules and regulations promulgated under the statute, unless the context requires otherwise. Unless specifically otherwise provided or the context otherwise requires, the singular includes the plural and the plural the singular; the word "or" is deemed to include "and/or", the words "including", "includes" and "include" are deemed to be followed by the words "without limitation", and references to sections are to those of this Agreement. Headings in this Agreement are included for convenience of reference only and do not constitute a part of this Agreement for any other purpose.

28. Advice of Counsel. Each Party represents that it has had the opportunity to obtain advice of counsel in connection with this Agreement and all matters covered hereby, and that each Party has been fully advised by those attorneys with respect to its rights and obligations under this Agreement.

29. Counterparts. This Agreement may be executed in any number of counterparts, each of which when so executed shall be deemed to be an original and all of which taken together shall constitute one and the same Agreement. Delivery of a signature page to this Agreement by facsimile or other electronic means shall be effective as delivery of the original signature page to this Agreement.

30. Joint Drafting. This Agreement shall be deemed to have been jointly drafted by the Parties, and in construing and interpreting this Agreement, no provision shall be construed and interpreted for or against any Party because such provision or any other provision of the Agreement as a whole is purportedly prepared or requested by such Party.

31. Applicable Law. The validity, interpretation, and performance of this Agreement shall be construed and interpreted according to the laws of the State of Delaware, except to the extent that (a) provisions of the Bankruptcy Code apply, in which event the Bankruptcy Code shall control, or (b) applicable federal law preempts state law.

32. Attorneys' Fees, Costs and Expenses. Each Party agrees to bear its own costs and expenses, including attorneys' fees, arising out of the matters addressed by this Agreement.

33. Entire Agreement. This document contains the entire Agreement between the Parties as to the matters addressed herein, and may only be modified in writing signed by the Parties or their duly appointed agents. All prior agreements and understandings between the Parties concerning the subject matter hereof are superseded by the terms of this Agreement.

34. Inconsistency. In the event of any inconsistency between this Agreement and the Plan Support Agreement, the terms of this Agreement shall govern.


35. Successors and Assigns. This Agreement shall be binding on and inure to the benefit of the Parties and their respective agents, employees, affiliates, successors, and, with the consent of all Parties, assigns.

36. Notices. All notices, consents, waivers, and other communications under this Agreement must be in writing and shall be deemed to have been duly given when: (a) delivered by hand (with written confirmation of receipt), (b) sent by telecopier (with written confirmation of receipt); or (c) received by the addressee, if sent by email, in each case to the appropriate addresses, representative (if applicable) or if sent by telecopier to telecopier numbers set forth in the signature page(s) attached hereto (or to such other addresses, representative and telecopier numbers as a Party may designate by notice to the other Parties in accordance with this paragraph).

[signature page(s) follow]

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date written in the opening paragraph hereof.

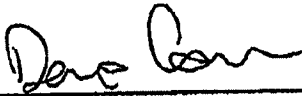
Revstone Industries, LLC
Spara, LLC
TPOP, LLC f/k/a Metavation, LLC
Greenwood Forgings, LLC
US Tool & Engineering, LLC



John C. DiDonato
Chief Restructuring Officer
c/o Huron Consulting Group Inc.

599 Lexington Ave., 25th Floor
New York, NY 10022
Fax: (212) 785-1313
Email: jdidonato@huronconsultinggroup.com


Pension Benefit Guaranty Corporation



Dana Cann
Acting Deputy Director
Corporate Finance and Restructuring
Department
1200 K Street NW, Suite 340
Washington, D.C. 20005
Fax: (202) 326-4112
Email: Cann.Dana@pbgc.gov

Fairfield Castings, LLC
T Cast Holdings, LLC

By: Spara, LLC,
A Delaware limited liability company

By: 

John C. DiDonato
Chief Restructuring Officer

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date written in the opening paragraph hereof.

Reystone Industries, LLC
Spara, LLC
TPOP, LLC f/k/a Metavation, LLC
Greenwood Forgings, LLC
US Tool & Engineering, LLC

Pension Benefit Guaranty Corporation



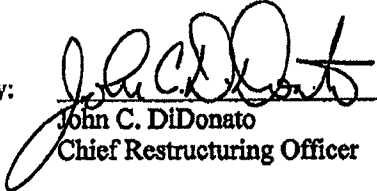
John C. DiDonato
Chief Restructuring Officer
c/o Huron Consulting Group Inc.

Dana Cann
Acting Deputy Director
Corporate Finance and Restructuring
Department
1200 K Street NW, Suite 340
Washington, D.C. 20005
Fax: (202) 326-4112
Email: _____

599 Lexington Ave., 25th Floor
New York, NY 10022
Fax: (212) 785-1313
Email: jddonato@huronconsultinggroup.com

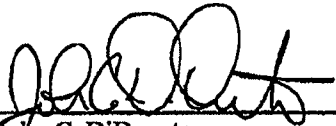
Fairfield Castings, LLC
T Cast Holdings, LLC

By: Spara, LLC,
A Delaware limited liability company

By: 

John C. DiDonato
Chief Restructuring Officer

**Revstone Transportation, LLC
Revstone Tool & Engineering, LLC**



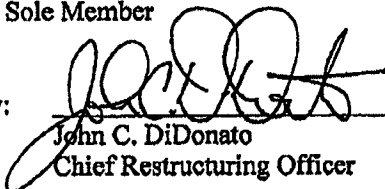
John C. DiDonato
Chief Restructuring Officer

**MWTDC, Inc. f/k/a MW Texas Die Casting, Inc.,
A Delaware corporation**

Daniel V. Smith
Secretary

**CC Liquidation, LLC f/k/a Contech Castings, LLC,
A Delaware limited liability company**

By: Revstone Transportation, LLC,
A Delaware limited liability company,
Its Sole Member

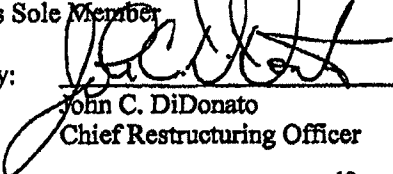
By: 

John C. DiDonato
Chief Restructuring Officer

**CCREH Liquidation, LLC f/k/a/ Contech Castings Real Estate Holdings, LLC,
A Delaware limited liability company**


By: CC Liquidation, LLC f/k/a Contech Castings, LLC
A Delaware limited liability company,
Its Sole Member

By: Revstone Transportation, LLC,
A Delaware limited liability company,
Its Sole Member

By: 

John C. DiDonato
Chief Restructuring Officer

MWTDC, Inc. f/k/a MW Texas Die Casting, Inc.,
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Daniel V. Smith
Secretary

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A Delaware limited liability company

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A Delaware limited liability company,
Its Sole Member

By:
John C. DiDonato
Chief Restructuring Officer

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Its Sole Member

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A Delaware limited liability company,
Its Sole Member

By:
John C. DiDonato
Chief Restructuring Officer

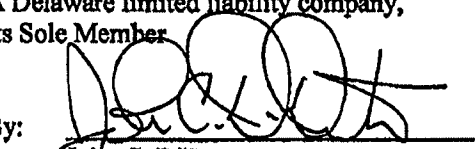
Revstone Lighting, LLC,
A Delaware limited liability company

By: Revstone Industries, LLC,
A Delaware limited liability company,
Its Sole Member

By:
John C. DiDonato
Chief Restructuring Officer

Revstone Lighting, LLC,
A Delaware limited liability company

By: Revstone Industries, LLC,
A Delaware limited liability company,
Its Sole Member


By: 

John C. DiDonato
Chief Restructuring Officer

Creative Lighting Solutions, LLC,
A Delaware limited liability company

By: Revstone Lighting, LLC
A Delaware limited liability company,
Its Sole Member

By: Revstone Industries, LLC,
A Delaware limited liability company,
Its Sole Member

By: 

John C. DiDonato
Chief Restructuring Officer


MPI, LLC,
A Delaware limited liability company

By: Revstone Transportation, LLC,
A Delaware limited liability company,
Its Sole Member

By: 

John C. DiDonato
Chief Restructuring Officer

Reystone Wallaceburg Canada Inc.




Joseph Bianco
President



Mary Van Santvoort
Secretary -Treasurer

Aarket Tool & Die Inc.



Joseph Bianco
President



Mary Van Santvoort
Secretary-Treasurer

Eptec S.A. De C.V.

Robert Carney
Sole Administrator

Revstone Wallaceburg Canada Inc.

Joseph Bianco
President

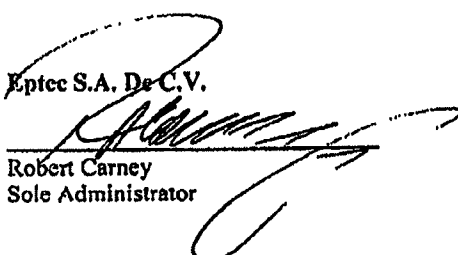
Mary Van Santvoort
Secretary -Treasurer

Aarkel Tool & Die Inc.

Joseph Bianco
President

Mary Van Santvoort
Secretary-Treasurer

Eptec S.A. De C.V.



Robert Carney
Sole Administrator

EXHIBIT A

Funding Schedule

EXHIBIT A - Funding Schedule

Recovery Source	Net Proceeds For PBGC & Estates	Distribution of Net Proceeds				
		PBGC	Estates		Hold Back Escrow	
			Revstone	Spara	Revstone	Spara
Plan Funding	\$ 21,694	\$ 21,694	-	-	-	-
Revstone Escrows						
Contech PBGC Escrow	12,263	4,905	4,905	-	2,453	-
Contech General Escrow	613	245	245	-	123	-
Texas Die PBGC Escrow	2,399	960	960	-	480	-
Texas Die Cash on Hand	379	151	151	-	76	-
CLS PBGC Escrow	2,609	1,044	1,044	-	522	-
Downstage	-	-	-	-	-	-
Subtotal	18,263	7,305	7,305	-	3,653	-
Allocation %		40%	40%	0%	20%	0%

Revstone Industries Surplus	2,123	849	849	-	425	-
Allocation %		40%	40%	0%	20%	0%
Interim Recovery Total	\$ 93,860	\$ 60,155	\$ 17,183	\$ 4,718	\$ 7,087	\$ 4,718
TPOP f/k/a Metavation						
PBGC Recovery	19,000	19,000	-	-	-	-
Allocation		100%	0%	0%	0%	0%
Revstone Industries GUC Recovery	639	258	258	-	128	-
Allocation %		40%	40%	0%	20%	0%
Subtotal	19,640	19,258	258	-	128	-
Pre-Escrow Distribution Recovery	113,500	\$ 79,411	\$ 17,439	\$ 4,718	\$ 7,215	\$ 4,718
Baseline Target Recovery	\$ 113,500	\$ 82,000	\$ 24,131	7,369	\$ -	\$ -
Excess (Shortfall)	-	(2,589)	(6,692)	(2,652)	7,215	4,718
Target Adjusted for Excess (Shortfall)		-	-	-	-	-
Revised Target		82,000	24,131	7,369	-	-
Excess (Shortfall) to Revised Target		(2,589)	(6,692)	(2,652)	7,215	4,718
Assumed Escrow Distribution "true up"						
Spara Entity Escrows		2,068		2,652		(4,718)
Revstone Entity Escrows		523	6,692		(7,215)	
Recovery		\$ 82,000	\$ 24,131	\$ 7,369	\$ -	\$ -

ESTIMATED ALLOCATION OF ESTATE PROCEEDS:

	Net Proceeds for Estates	Litigation Reserve	Post Eff Reserve	Admin/Priority Est.		Unsecured Est.	
				Claim	Distri	Claim	Distri
Revstone Recovery %	\$ 24,131	\$ 1,500	\$ 1,000	\$ 20,349	\$ 17,297	\$ 33,000	\$ 4,334
					85.0%		13%
Spara Recovery %	\$ 7,369	\$ 500	\$ 750	\$ 4,749	\$ 4,179	\$ 8,400	\$ 1,940
					88.0%		23%

Notes:

"Net Proceeds For PBGC & Estates" means sale proceeds net of reasonable and ordinary transaction costs, payments to non-PBGC creditors of the non-debtors, and payments of post-petition professional fees at TPOP f/k/a Metavation.

Estimated distributions to unsecured creditors reflected above are subject to the terms of a confirmed chapter 11 plans proposed by the Debtors. Distributions to unsecured creditors are also subject to reduction by 50% pending receipt of the PBGC Minimum Recovery.

EXHIBIT B - Example 1

Net Proceeds result in \$10 million less than Target Scenario

	Net Proceeds For PBGC & Estates	Distribution of Net Proceeds				
		PBGC	Revstone		Spara	
			Estate	Escrow	Estate	Escrow
Plan Funding to Date	\$ 21,694	\$ 21,694	\$ -	\$ -	\$ -	\$ -
Revstone Net Proceeds	49,064	29,411	13,688	5,965	-	-
Spara Net Proceeds	32,742	24,558	-	-	4,093	4,093
True Up	-	4,339	4,501	(5,965)	1,217	(4,093)
Total	\$ 103,500	\$ 80,000	\$ 18,190	\$ -	\$ 5,310	\$ -

ESTIMATED ALLOCATION OF ESTATE PROCEEDS:

	Net Proceeds for Estates	Litigation Reserve	Post Eff Reserve	Admin/Priority Est.		Unsecured Est.	
				Claim	Distr	Claim	Distr
Revstone Recovery %	\$ 18,190	\$ 1,500	\$ 1,000	\$ 20,348	\$ 15,890	\$ 33,000	\$ -
					77.1%		0%
Spara Recovery %	\$ 5,310	\$ 500	\$ 750	\$ 4,749	\$ 4,080	\$ 8,400	\$ -
					85.5%		0%

Notes:

"Net Proceeds For PBGC & Estates" means sale proceeds net of reasonable and ordinary transaction costs, payments to non-PBGC creditors of the non-debtors, and payments of post-petition professional fees at TPOP f/k/a Metavation.

Estimated distributions to unsecured creditors reflected above are subject to the terms of a confirmed chapter 11 plans proposed by the Debtors. Distributions to unsecured creditors are also subject to reduction by 50% pending receipt of the PBGC Minimum Recovery.

EHXHIBIT B – Example 2

Net Proceeds result in \$10 million more than the Target Scenario

	Net Proceeds For PBGC & Estates	Distribution of Net Proceeds					
		PBGC	Revstone		Spara		
			Estate	Escrow	Estate	Escrow	
Plan Funding to Date	\$ 21,694	\$ 21,694	\$ -	\$ -	\$ -	\$ -	
Revstone Net Proceeds	59,084	28,411	21,189	8,465	-	-	
Spara Net Proceeds	42,742	32,056	-	-	5,343	5,343	
True Up	-	2,589	7,484	(8,465)	3,734	(5,343)	
Total	\$ 123,500	\$ 85,750	\$ 28,673	\$ -	\$ 9,077	\$ -	

ESTIMATED ALLOCATION OF ESTATE PROCEEDS:

	Net Proceeds for Estates	Litigation Reserve	Post Eff Reserve	Admin/Priority Est.		Unsecured Est.	
				Claim	Distr	Claim	Distr
Revstone Recovery %	\$ 28,673	\$ 1,500	\$ 1,000	\$ 20,349	\$ 20,349	\$ 33,000	\$ 5,824
					100.0%		18%
Spara Recovery %	\$ 9,077	\$ 500	\$ 750	\$ 4,749	\$ 4,749	\$ 8,400	\$ 3,078
					100.0%		37%

Notes:

"Net Proceeds For PBGC & Estates" means sale proceeds net of reasonable and ordinary transaction costs, payments to non-PBGC creditors of the non-debtors, and payments of post-petition professional fees at TPOP f/k/a Metavation.

Estimated distributions to unsecured creditors reflected above are subject to the terms of a confirmed chapter 11 plans proposed by the Debtors. Distributions to unsecured creditors are also subject to reduction by 50% pending receipt of the PBGC Minimum Recovery.

EXHIBIT C

Plan Support Agreement

PLAN SUPPORT AGREEMENT

This *Plan Support Agreement* (this "Agreement"), dated as of _____, 2014 is entered into by and among Revstone Industries, LLC ("Revstone"), Spara, LLC, TPOP, LLC f/k/a Metavation, LLC, U.S. Tool & Engineering LLC, and Greenwood Forgings, LLC (together, the "Debtors"), on the one hand, and the Pension Benefit Guaranty Corporation (the "PBGC"), on the other hand. The Debtors and the PBGC are referred to herein as the "Parties" and each individually as a "Party."

THIS AGREEMENT IS NOT AN OFFER WITH RESPECT TO ANY SECURITIES OR A SOLICITATION OF VOTES WITH RESPECT TO ANY CHAPTER 11 PLAN. ANY SUCH OFFER OR SOLICITATION WILL COMPLY WITH ALL APPLICABLE SECURITIES LAWS AND/OR PROVISIONS OF THE BANKRUPTCY CODE. ACCEPTANCES OR REJECTIONS WITH RESPECT TO A CHAPTER 11 PLAN MAY NOT BE SOLICITED UNTIL A DISCLOSURE STATEMENT HAS BEEN APPROVED BY THE BANKRUPTCY COURT.

RECITALS

A. The Debtors each commenced chapter 11 cases (the "Bankruptcy Cases") under title 11 of the United States Code (the "Bankruptcy Code") that are presently pending in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court").

B. On February 10, 2014, the Parties (along with other signatories) executed that certain Settlement Agreement (the "Settlement Agreement") resolving various disputes amongst the Parties. Pursuant to an order dated _____, 2014, the Bankruptcy Court approved the Settlement Agreement under Rule 9019 of the Federal Rules of Bankruptcy Procedure.

C. Pursuant to the Settlement Agreement, the PBGC has agreed to support the amended chapter 11 plan that will be filed by Revstone in the Bankruptcy Cases in all material respects, provided that such shall amended plan is consistent with the Settlement Agreement, or as otherwise may be modified by Revstone or supplemented by separate plans of the other Debtors in conformity with the Settlement Agreement and to reflect the circumstances, including governance, relating to such other Debtors. Such chapter 11 plan or plans proposed, or to be proposed, by the Debtors together or individually are collectively referred to herein as the "Proposed Plan," and the disclosure statement or disclosure statements in support thereof are collectively referred to herein as the "Disclosure Statement."

D. The Parties have agreed to facilitate confirmation and consummation of the Proposed Plan and the transactions described therein.

E. To ensure an orderly confirmation process, the Parties are prepared to perform their obligations hereunder subject to the terms and conditions of this Agreement, including, without limitation, to support the Debtors' efforts to: (a) seek the Bankruptcy Court's approval of the Disclosure Statement prior to soliciting votes on the Proposed Plan in accordance with section 1125 of the Bankruptcy Code; (b) obtain Bankruptcy Court approval and confirmation of

the Proposed Plan; and (c) achieve the applicable effective date provided for under the Proposed Plan.

F. In expressing their support for the Proposed Plan (pursuant to the terms and conditions of this Agreement), the Parties do not desire and do not intend in any way to derogate or diminish the solicitation requirements of applicable securities or bankruptcy law, nor the respective fiduciary, statutory, or other duties of the Parties.

AGREEMENT

In consideration of the premises and the mutual covenants and agreements set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties, intending to be legally bound, agree as follows:

1. Recitals. The Recitals set forth above are incorporated herein and form an integrated part of this Agreement.

2. Effectiveness of Agreement. Subject to the provisions of sections 1125 and 1126 of the Bankruptcy Code, upon the execution of this Agreement by the Parties, this Agreement will constitute a legally binding and enforceable agreement of the Parties, effective as of the date first written above.

3. Agreements. The Parties agree to the following:

(a) Proposed Plan. The Parties agree to all material terms in the Proposed Plan, as such plan may be modified or supplemented, and to support confirmation and consummation of the Proposed Plan, *provided* that the Proposed Plan is in conformity with the Settlement Agreement.

(b) Further Modifications. The Parties agree to any modifications or amendments made by the Debtors with respect to the Proposed Plan, and to support confirmation and consummation thereof, *provided* that such modifications and amendments do not materially and adversely affect the rights and benefits under the Settlement Agreement of any Party that does not expressly consent thereto. All commitments and obligations arising under this Agreement with respect to the Proposed Plan shall also be effective and binding as to any amendments to the Proposed Plan that comply with the requirements of this paragraph 3(b).

(c) Bankruptcy Filings. All material pleadings and other documents that the Debtors file in connection with the Chapter 11 Cases with the Bankruptcy Court shall be consistent in all material respects with this Agreement, the Settlement Agreement, and the Proposed Plan.

(d) Disclosure Statement. The Parties will support entry of the order of the Bankruptcy Court approving the Disclosure Statement, *provided* that such order is in form and substance consistent with this Agreement, the Settlement Agreement, and the Proposed Plan.

4. Further Support. Provided that the Proposed Plan and the information in the Disclosure Statement have not been modified, altered, amended, or supplemented in a manner that would materially and adversely affect the rights, recoveries, or obligations of the Parties under the Settlement Agreement, each Party hereto will:

(a) support entry of the order approving the Disclosure Statement and (after thereof) the Confirmation Order;

(b) not withhold, withdraw, qualify, or modify its approval of the Proposed Plan;

(c) not commence any proceeding or prosecute, join in, or otherwise support any action to oppose or object to approval of the Proposed Plan or the Disclosure Statement or (after approval thereof) the Confirmation Order (provided the Disclosure Statement is consistent in all material respects with the Proposed Plan);

(d) not encourage any other person or entity to object to, delay, impede, appeal, or take any other action to interfere with entry of the Disclosure Statement Order or (after approval thereof) the Confirmation Order;

(e) not seek, solicit, negotiate, support, or enter into an agreement related to any other chapter 11 plan in these chapter 11 cases (an "Alternative Plan") unless the Parties have agreed, in writing, to pursue such Alternative Plan;
or

(f) not seek to materially modify, revise, amend or renegotiate the terms of the Proposed Plan without the consent of the Parties.

5. Appearing in the Bankruptcy Court. Nothing in this Agreement shall be construed to prohibit any Party from appearing as a party-in-interest in any matter to be adjudicated in the Bankruptcy Court so long as such appearance and the positions advocated in connection therewith are not inconsistent with this Agreement or the Settlement Agreement.

6. Common Interest and Confidentiality. The Parties have, on and following January 31, 2014, shared and exchanged, and will continue to share and exchange, documents and information pertaining to the formulation, funding and confirmation of the Proposed Plan ("Confidences") among themselves and their respective counsel for purposes of their common interest and joint defense in support of such plan. The Parties have agreed to reveal certain Confidences within this arrangement upon the express condition that no Party or its counsel will disclose to any third party, other than as expressly provided for herein, any Confidences without the written consent, in advance, of the Parties to this Agreement. This Agreement shall not extend to Confidences which are now in, or hereafter enter, the public domain, or are not otherwise protected from disclosure, except that it shall continue to apply to any Confidences disclosed by wrongful act or in violation of this Agreement. Notwithstanding anything herein to the contrary, PBGC may disclose the Confidences to the Executive Branch of the United States, the PBGC and PBGC Board of Directors, officials, advisors, consultants, and representatives who have a need to know the information as part of their job responsibilities, and to others as

required by law or as may be necessary in connection with any court or administrative proceedings, request of Congress or any committee, joint committee or subcommittee thereof, or request of the Comptroller General.

7. Representations and Warranties of the Parties. Each Party represents and warrants to the other Parties that the following statements are true, correct and complete as of the date hereof:

(a) it has all requisite corporate, partnership, limited liability company or similar authority to enter into this Agreement and, subject to any necessary Bankruptcy Court approval, carry out the transactions contemplated hereby and perform its obligations contemplated hereunder, and the execution and delivery of this Agreement and the performance of the Party's obligations hereunder have been duly authorized by all necessary corporate, limited liability company, partnership or other similar action on its part;

(b) the execution, delivery, and, subject to any necessary Bankruptcy Court approval, performance by such Party of this Agreement does not and shall not violate any provision of law, rule or regulation applicable to it or any of its subsidiaries or its charter or bylaws (or other similar governing documents) or those of any of its subsidiaries;

(c) the execution, delivery, and performance by such Party of this Agreement does not and shall not require any registration or filing with, consent or approval of, or notice to, or other action to, with or by, any federal, state or governmental authority or regulatory body; and

(d) this Agreement is the legally valid and binding obligation of such Party, enforceable in accordance with its terms.

8. Termination of this Agreement. This Agreement shall automatically terminate if:

(a) all Parties agree in writing to terminate this Agreement;

(b) any of the Chapter 11 Cases is dismissed or converted to a case under Chapter 7 of the Bankruptcy Code, but the termination of this Agreement shall only extend to those Debtors that have had their cases dismissed or converted;

(c) the Bankruptcy Court has entered an order in any of the Chapter 11 Cases appointing a trustee under Chapter 7 or Chapter 11 of the Bankruptcy Code, but the termination of this Agreement shall only extend to those Debtors that have had a trustee appointed;

(d) the Bankruptcy Court denies confirmation of the Proposed Plan with prejudice and without leave to amend, but the termination of this Agreement shall only extend to those Debtors that have had confirmation denied in their respective cases; or

(e) the Bankruptcy Court has not entered an order confirming the Proposed Plan by August 15, 2014, provided that such outside date shall be extended so long as the Proposed Plan is pending and the Bankruptcy Court has not denied confirmation with prejudice.

Each event described in items (a) through (e) above shall be a "Termination Event." The foregoing Termination Events are intended solely for the benefit of the Parties to this Agreement; provided that no Party may seek to terminate this Agreement based upon a material breach or a failure of a condition (if any) in this Agreement arising out of its own actions or omissions. Upon occurrence of a Termination Event, this Agreement shall be of no further force and effect and each Party hereto shall be released from its commitments, undertakings, and agreements under or related to this Agreement; provided, however, that no such termination shall relieve any Party from liability for its breach or non-performance of its obligations hereunder prior to the date of termination.

9. Cooperation; Further Assurances; Acknowledgment; Definitive Documents. The Parties shall cooperate with each other and shall coordinate their activities (to the extent practicable and consistent with each of the Parties' respective fiduciary or statutory duties) in respect of all actions commercially reasonably necessary to timely consummate the Proposed Plan. The Parties shall execute and deliver such other instruments and perform such acts, in addition to the matters herein specified, as may be commercially reasonably appropriate or necessary, from time to time, to effectuate the Proposed Plan.

10. Amendments. This Agreement may not be modified, amended or supplemented except in a writing signed by the Parties hereto.

11. GOVERNING LAW; JURISDICTION. THIS AGREEMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE LAWS OF THE STATE OF DELAWARE AND THE BANKRUPTCY CODE, AS APPLICABLE, WITHOUT REGARD TO ANY CONFLICTS OF LAW PROVISIONS THAT WOULD REQUIRE THE APPLICATION OF THE LAW OF ANY OTHER JURISDICTION. BY EXECUTION AND DELIVERY OF THIS AGREEMENT, EACH OF THE PARTIES HEREBY IRREVOCABLY AND UNCONDITIONALLY AGREES THAT ANY LEGAL ACTION, SUIT, OR PROCEEDING AGAINST IT WITH RESPECT TO ANY MATTER UNDER, OR ARISING OUT OF, OR IN CONNECTION WITH, THIS AGREEMENT, OR FOR RECOGNITION OR ENFORCEMENT OF ANY JUDGMENT RENDERED IN ANY SUCH ACTION, SUIT, OR PROCEEDING, SHALL BE BROUGHT IN THE BANKRUPTCY COURT, AND BY EXECUTION AND DELIVERY OF THIS AGREEMENT, EACH OF THE PARTIES HEREBY IRREVOCABLY ACCEPTS AND SUBMITS ITSELF TO THE EXCLUSIVE JURISDICTION OF THE BANKRUPTCY COURT, GENERALLY AND UNCONDITIONALLY, WITH RESPECT TO ANY SUCH ACTION, SUIT, OR PROCEEDING.

12. Specific Performance; Damages. The exact nature and extent of damages resulting from a breach of this Agreement are uncertain at the time of entering into this Agreement and breach of this Agreement would result in damages that would be difficult to determine with certainty. Money damages would not be a sufficient remedy for any breach of

this Agreement, and the Parties shall each be entitled to specific performance and injunctive or other equitable relief as a remedy of any such breach. Notwithstanding anything to the contrary set forth above, the remedy of specific performance shall not be the exclusive remedy of the Parties under this Agreement in the event of a breach of this Agreement by another Party hereto.

13. Headings. The headings of the Sections, paragraphs and subsections of this Agreement are inserted for convenience only, and shall not affect the interpretation hereof.

14. Assignment; Successors and Assigns; Severability; Several Obligations. No rights or obligations of the Parties under this Agreement may be assigned or transferred to any other entity. This Agreement is intended to, and shall, bind and inure to the benefit of the Parties and their respective successors, assigns, heirs, executors, administrators and representatives. The invalidity or unenforceability at any time of any provision hereof shall not affect or diminish in any way the continuing validity and enforceability of the remaining provisions hereof.

15. No Third-Party Beneficiaries. Unless expressly stated herein, this Agreement shall be solely for the benefit of the Parties and no other person or entity shall have any right hereunder.

16. Prior Negotiations; Entire Agreement. This Agreement (along with the Settlement Agreement) constitutes the entire agreement of the Parties related to the Proposed Plan, and supersedes all other prior negotiations with respect to the subject matter hereof, except that the Parties agree and acknowledge that the Proposed Plan shall continue in full force and effect, subject to entry of an order confirming the Proposed Plan.

17. Counterparts. This Agreement and any amendments, joinders, consents or supplements hereto, may be executed in one or more counterparts, each of which shall be deemed an original and all of which shall constitute one and the same agreement. Facsimile or scanned signatures on this Agreement shall be treated as originals for all purposes.

18. Construction; Consideration. This Agreement shall be deemed to have been negotiated and prepared at the joint request, direction and construction of the Parties, at arm's length and be interpreted without favor to any Party. The Parties hereby acknowledge that no consideration, other than that specifically described herein and in the Settlement Agreement and the Proposed Plan shall be due or paid to any of the Parties for their agreement to support confirmation of the Proposed Plan in accordance with the terms and conditions of this Agreement.

19. Time of the Essence. Time shall be of the essence with respect to each and every of the various undertakings and obligations set forth in this Agreement.

20. Notices. All notices, consents, waivers and other communications under this Agreement must be in writing and shall be deemed to have been duly given when: (a) delivered by hand (with written confirmation of receipt), (b) sent by telecopier (with written confirmation of receipt), or (c) received by the addressee, if sent by email, in each case to the appropriate addresses, representative (if applicable) and telecopier numbers set forth in the signature page attached hereto (or to such other addresses, representative and telecopier numbers as a Party may designate by notice to the other Parties in accordance with this paragraph).

21. Acknowledgement. THIS AGREEMENT, THE PROPOSED PLAN, AND THE TRANSACTIONS CONTEMPLATED HEREIN AND THEREIN, ARE THE PRODUCT OF NEGOTIATIONS BETWEEN THE PARTIES AND THEIR RESPECTIVE REPRESENTATIVES. EACH PARTY HEREBY ACKNOWLEDGES THAT THIS AGREEMENT IS NOT AND SHALL NOT BE DEEMED TO BE A SOLICITATION OF VOTES FOR THE ACCEPTANCE OF A CHAPTER 11 PLAN FOR THE PURPOSES OF SECTIONS 1125 AND 1126 OF THE BANKRUPTCY CODE OR OTHERWISE. THE DEBTORS WILL NOT SOLICIT ACCEPTANCES OF THE PROPOSED PLAN FROM ANY PERSON OR ENTITY UNTIL THE PERSON OR ENTITY HAS BEEN PROVIDED WITH A COPY OF A DISCLOSURE STATEMENT APPROVED BY THE BANKRUPTCY COURT. EACH PARTY FURTHER ACKNOWLEDGES THAT NO SECURITIES OF ANY DEBTOR ARE BEING OFFERED OR SOLD HEREBY AND THAT THIS AGREEMENT DOES NOT CONSTITUTE AN OFFER TO SELL OR A SOLICITATION OF AN OFFER TO BUY ANY SECURITIES OF ANY DEBTOR. NOTWITHSTANDING THE FOREGOING PROVISIONS, NOTHING IN THIS AGREEMENT SHALL REQUIRE ANY PARTY TO TAKE ANY ACTION PROHIBITED BY THE BANKRUPTCY CODE, THE SECURITIES ACT OF 1933 (AS AMENDED), THE SECURITIES EXCHANGE ACT OF 1934 (AS AMENDED), ANY RULE OR REGULATIONS PROMULGATED THEREUNDER, OR BY ANY OTHER APPLICABLE LAW OR REGULATION OR BY AN ORDER OR DIRECTION OF ANY COURT OR ANY STATE OR FEDERAL GOVERNMENTAL AUTHORITY.

22. Agreement Not a Plan. This Agreement does not constitute a plan of reorganization or confirmation thereof under the Bankruptcy Code. Any plan will not become effective unless and until the Bankruptcy Court enters a confirmation order and the Proposed Plan becomes effective in accordance with its terms.

23. No Waiver of Participation and Preservation of Rights. If the transactions contemplated by this Agreement or otherwise set forth in the Proposed Plan are not consummated as provided herein or therein, or if this Agreement is terminated for any reason, except as otherwise provided for herein, the Parties each fully reserve any and all of their respective rights, remedies and interests.

[signature page follows]

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date written in the opening paragraph hereof.

Revstone Industries, LLC
Spara, LLC
TPOP, LLC f/k/a Metavation, LLC
Greenwood Forgings, LLC
US Tool & Engineering, LLC

Pension Benefit Guaranty Corporation

John C. DiDonato
Chief Restructuring Officer
c/o Huron Consulting Group Inc.

599 Lexington Ave., 25th Floor
New York, NY 10022
Fax: (212) 785-1313
Email: jdidonato@huronconsultinggroup.com

Dana Cann
Acting Deputy Director
Corporate Finance and Restructuring
Department
1200 K Street NW, Suite 340
Washington, D.C. 20005
Fax: (202) 326-4112
Email: _____

EXHIBIT B**SUMMARY OF TERMS**

PBGC Allowed Claim and Recovery	<ul style="list-style-type: none"> • Allowed Claim of \$95 million. • Target recovery of \$77 million with minimum of \$75 M. First \$2.0 million of litigation proceeds which otherwise would have been distributed to the PBGC, instead payable to Revstone estate, \$1.5 million apportioned to administrative creditors and \$500,000 to non-BFG general unsecured creditors. See attached modified Funding Schedule, which is incorporated herein. All other litigation proceeds available to the estate will be split 75% to the administrative claimants and 25% to general unsecured creditors. The general unsecureds' allocation to be agreed upon between BFG and the Committee.
Baseline Revstone GUC Recovery	<ul style="list-style-type: none"> • See attached modified Funding Schedule.
Downside Protection (relative to estate funding baseline)	<ul style="list-style-type: none"> • \$3.0 million PBGC carve out from non-debtors' sale proceeds (\$3.0 million equates to 12.4% on an estimated claims pool of \$24.1 million) that provides up-front recovery to Revstone non-BFG general unsecured creditors pursuant to the Plan (the "Revstone Unsecured Guarantee Reserve"). TPOP would file a stand-alone plan. • To the extent permissible under applicable law, the carve out will only be made available under the Plan to the class of Revstone general unsecured creditors provided the class votes in favor of the plan. • Downside allocated 75% to Revstone general unsecured creditors / 25% to administrative claimants subject to the \$3.0 million PBGC carve out of proceeds for non-BFG general unsecured creditors. • General unsecured creditors would not recover additional dollars beyond the \$3.0 million carve out until the administrative creditors recover \$14.845 million. See attached modified Funding Schedule. \$3.0 million carve out shall be made available for distribution upon the effective date of the Plan.
Upside Potential From Non-Litigation Assets (relative to estate funding baseline)	<ul style="list-style-type: none"> • First \$2.0 million of upside from non-litigation assets allocated 75% to administrative claimants / 25% to general unsecured creditors. • Additional upside allocated 50% to administrative claimants / 50% to general unsecured creditors.
Debtors' Professionals Revstone Recovery	<ul style="list-style-type: none"> • 15% permanent reduction in Revstone fees (Huron and PSZJ). • Any deduction in fees through objection to fee application and/or fee examiner review would be

	<p>credited against the agreed upon 15% reduction, as well as the expected fees to be deferred.</p>
Committee Professionals Revstone Recovery	<ul style="list-style-type: none"> • Consensual substantial contribution claim for Committee counsel (WCSR) against TPOP in the amount of \$250,000. • 15% permanent reduction in claims of WCSR. • Any deduction in fees through objection to fee application and/or fee examiner review would be credited against the agreed upon 15% reduction, as well as the expected fees to be deferred.
Intercompany Resolution	<ul style="list-style-type: none"> • In connection with the effective date of the Plan, the Debtors and the Committee will agree upon an appropriate resolution of intercompany issues, including allocation of related proceeds.
Plan Post-Effective Date Governance	<ul style="list-style-type: none"> • One manager appointed by Committee. The Committee designee may not be BFG. • One manager appointed by PBGC. • Third manager who is mutually agreed upon by the Committee and the PBGC jointly. If no such agreement can be reached, the Committee and the PBGC will each provide the name of their choice as the third manager and the CRO will select the third manager from these two names. • Except as noted below, manager-level decisions will be made by majority vote of the managers.
Plan Post-Effective Date Management	<ul style="list-style-type: none"> • John DiDonato to remain the Revstone CRO. • The CRO can be replaced for cause, by unanimous vote of the post-effective board of managers. The parties will agree upon an appropriate allocation of responsibilities among professionals following the effective date of the Plan. The Committee will have responsibility for addressing Revstone general unsecured creditor claims. • Plan post-effective date governance only applies to Revstone. All non Revstone debtors are expected to retain existing management following the effective date of the Plan.
Plan Post-Effective Date Reserve Funding	<ul style="list-style-type: none"> • \$750,000 for Revstone, subject to a budget with any excess remaining to be contributed to the Revstone litigation trust.
Litigation Trust Governance	<ul style="list-style-type: none"> • One trust committee member appointed by Committee. The Committee designee may be BFG. • One trust committee member appointed by PBGC. • Third trust committee member who is mutually agreed upon by the Committee and the PBGC jointly. If no such agreement can be reached, the Committee and the PBGC will each provide two names for their choice as the third committee member and the Bankruptcy Court will select the third manager from these four names. • Trust committee decisions will be made by majority

	vote of the trust committee members.
Litigation Trust Funding	<ul style="list-style-type: none"> • Single litigation trust to be established. Total litigation reserve funding of \$1.0 million. See attached modified Funding Schedule.
Litigation Trust Causes of Action	<ul style="list-style-type: none"> • Allocation of proceeds of causes of action between Revstone and Spara estates will be addressed by consensual agreement amongst the Debtors and the Committee in connection with the effective date of the Plan.
PBGC Participation in Litigation Trust	<ul style="list-style-type: none"> • After first \$2.0 million of litigation proceeds otherwise payable to PBGC as addressed in "PBGC Allowed Claim and Recovery" above, litigation proceeds to be split 50% to the estates / 50% to PBGC, up to the full recovery on PBGC's allowed claim, except for claims held by the Pension Plans. • Subject to PBGC Agreement: PBGC will bring all causes of action held by the Pension Plan, even if another party "finds" the claim. Any recovery realized from claims held by the Pension Plans (i.e., claims arising under ERISA) will go to PBGC as statutory trustee for the Pension Plans. In that event, an equal amount of subsequent recoveries on non-Pension Plan claims will go to the estate, up to the amount of recovery realized by PBGC on the Pension Plan claim. Thereafter, recoveries on non-Pension Plan claims will be split 50/50 as described in the first point above. • PBGC will respond to Committee request regarding questioned assets recoveries.
Releases and Exculpation	<ul style="list-style-type: none"> • Outstanding Plan issues (e.g., releases and exculpation for professionals and independent managers) to be consistent with the plan previously filed by Revstone.
TPOP and Other Non-Revstone Debtors	<ul style="list-style-type: none"> • See response above to "Plan Post-Effective Date Management" limited to TPOP and Spara.
Pending Litigation	<ul style="list-style-type: none"> • All litigation ceases/all objections are dropped in connection with the Debtors' bankruptcy proceedings. • To the extent there are fee objections remaining from third parties, funds for payment of such fees would be appropriately reserved.
Plan Process	<ul style="list-style-type: none"> • The Parties will move forward expeditiously to obtain Bankruptcy Court approval of the PBGC settlement, as modified hereby and by the global resolution term sheet, and to execute a plan confirmation process. • The Parties will use best efforts to obtain confirmation of the plan by end of July 2014, subject to Court's availability and timing of approval of the settlement.

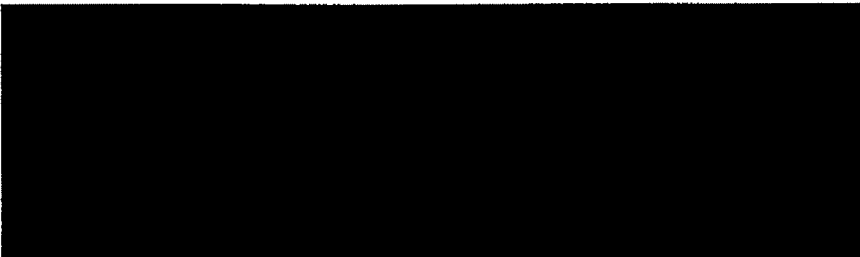
MODIFIED FUNDING SCHEDULE

[See Attached]

TARGET RECOVERY SCENARIO FUNDING SCHEDULE

\$'s in 000

Recovery Source	Net Proceeds For PBGC & Estates	Distribution of Net Proceeds				
		PBGC	Claims		Hold Back Escrow	
			Revsone	Spara	Revsone	Spara
Plan Funding	\$ 21,694	\$ 21,694	-	-	-	-
Revsone Escrows						
Contech PBGC Escrow	12,263	7,800	2,011	-	2,453	-
Contech General Escrow	613	-	491	-	123	-
Texas Div PBGC Escrow	2,399	-	1,919	-	480	-
Texas Div Cash on Hand	379	-	303	-	76	-
CLS PBGC Escrow	2,609	-	2,087	-	522	-
Downsize	-	-	-	-	-	-
Subtotal	18,263	7,800	6,810	-	3,653	-
Allocation %		43%	37%	0%	20%	0%
Interim Recovery Total	\$ 39,957	\$ 28,494	\$ 6,810	\$ -	\$ 3,653	\$ -



Revsone Industries Surplus	2,123	531	1,188	-	425	-
Allocation %		25%	55%	0%	20%	0%
Interim Recovery Total	\$ 63,660	\$ 82,955	\$ 18,270	\$ 2,831	\$ 7,067	\$ 4,718
TPOP f/k/a Metavation						
PBGC Recovery	19,000	19,000	-	-	-	-
Allocation %		100%	0%	0%	0%	0%
Revsone Industries GUC Recovery	639	128	384	-	128	-
Allocation %		20%	60%	0%	20%	0%
Subtotal	19,640	19,128	384	-	128	-
BFG Settlement funded by agreement of parties from existing PBGC escrow accounts	-	(7,800)	-	7,800	-	-
Pre-Escrow Distribution Recovery	\$ 113,500	\$ 74,263	\$ 18,653	\$ 10,631	\$ 7,216	\$ 4,718
Baseline Target Recovery	\$ 113,500	\$ 77,000	\$ 22,478	\$ 14,022	\$ -	\$ -
Excess (Shortfall)	-	(2,717)	(6,824)	(3,391)	7,216	4,718
Assumed Escrow Distribution "true up"						
Spara Entity Escrows		1,326	-	3,391	-	(4,718)
Revsone Entity Escrows		1,391	5,824	-	(7,216)	-
Recovery		\$ 77,000	\$ 22,478	\$ 14,022	\$ -	\$ -

ESTIMATED ALLOCATION OF ESTATE PROCEEDS:

	Net Proceeds for Estates	To Litigation Reserve	Post Eff Reserve	BFG	Admin/Priority Est		Non-BFG GUCs		BFG GUC	
					Claim	Distn	Claim	Distn	Claim	Distn
Revsone Recovery %	\$ 22,478	\$ 750	\$ 750	\$ 700	\$ 22,067	\$ 15,453	\$ 24,122	\$ 4,459	\$ 6,500	\$ 365
						70.0%		18.9%		4.3%
Spara Recovery %	\$ 14,022	\$ 250	\$ 500	\$ 7,800	\$ 5,033	\$ 4,928	\$ 2,800	\$ 643		
						97.9%		19.4%		
Litigation Reserve	\$ 1,000									

Notes:

"Net Proceeds For PBGC & Estates" means sale proceeds net of reasonable and ordinary transaction costs, payments to non-PBGC creditors of the non-debtors, and payments of post-petition professional fees at TPOP f/k/a Metavation.

Estimated distributions to unsecured creditors reflected above are subject to the terms of a confirmed chapter 11 plans proposed by the Debtors and the terms of the Global Resolution Term Sheet and the Consensual Resolution Terms attached thereto.

Allocation of the funding for the litigation trust is subject to change based on the terms of the final settlement agreement or plan.

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:)	Chapter 11
)	
REVSTONE INDUSTRIES, LLC, <u>et al.</u> , ¹)	Case No. 12-13262 (BLS)
)	(Jointly Administered)
Debtors.)	
)	

CERTIFICATE OF SERVICE

I, Laura Davis Jones, hereby certify that on the 7th day of July, 2014, I caused a copy of the following document(s) to be served on the individuals on the attached service list(s), in the manner indicated thereon:

US Tool & Engineering, LLC's Chapter 11 Plan of Reorganization [including Exhibit A thereto]

/s/ Laura Davis Jones
Laura Davis Jones (Bar No. 4228)

¹ The Debtors in these Chapter 11 Cases and the last four digits of each Debtor's federal tax identification numbers are: Revstone Industries, LLC (7222); Spara, LLC (6613); Greenwood Forgings, LLC (9285); and US Tool and Engineering, LLC (6450). The location of the Debtors' headquarters and the service address for each of the Debtors is: Revstone Industries, LLC, et al., c/o Huron Consulting Group Inc., 900 Wilshire Drive, Suite 270, Troy, MI 48084.

Revstone Consolidated 2002 Service List
(First Class)
Lead Case No. 12-13262
Document No. 185822
01 – INTEROFFICE MAIL
02 – VIA EMAIL
17 – HAND DELIVERY
34 – FIRST CLASS MAIL

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