

DATED as of July 15, 2005

---

**COLLINS & AIKMAN CROSS BORDER INSOLVENCY PROTOCOL**

---

**KIRKLAND & ELLIS INTERNATIONAL LLP**

Tower 42  
25 Old Broad Street  
London EC2N 1HQ  
Tel: +44 (0)20 7816 8700  
Fax: +44 (0)20 7816 8800  
[www.kirkland.com](http://www.kirkland.com)

**TABLE OF CONTENTS**

1.	DEFINITIONS.....	2
2.	COMMUNICATIONS BETWEEN THE JOINT ADMINISTRATORS AND THE US MANAGEMENT.....	5
3.	DISCLOSURE OF CONFIDENTIAL INFORMATION .....	6
4.	RIGHTS TO APPEAR AND BE HEARD IN THE COURTS .....	8
5.	DISPUTES AND GOVERNING LAW .....	8
6.	EFFECTIVENESS AND TERMINATION .....	9
7.	MISCELLANEOUS .....	10

**THIS CROSS BORDER INSOLVENCY PROTOCOL** (this “Protocol”) is made the day  
of 2005

**BETWEEN:**

- (1) **COLLINS & AIKMAN EUROPE S.A.** (in Administration) and its European subsidiaries (in Administration) (as set out in Schedule 1) (together the “European Debtors”) acting by their joint administrators, Simon Jonathan Appell Alastair Paul Beveridge and various other partners of Kroll Limited, 10 Fleet Place, London EC4M 7RB (the “Joint Administrators”) without personal liability; and
- (2) **COLLINS & AIKMAN CORPORATION** and its United States subsidiaries (as set out in Schedule 2 (together the “US Debtors”).

**WHEREAS:**

1. On 17 May 2005, the US Debtors each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code;
2. The US Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code;
3. No trustee or examiner has been appointed in the US Debtors' cases;
4. On 17 May 2005, the Bankruptcy Court entered an order authorising joint administration of the US Debtors' cases pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure;
5. On 15 July 2005 (at 4pm, English time) the English Court made administration orders in respect of all of the European Debtors, appointing the Joint Administrators to manage the affairs, business and property of each of the European Debtors;
6. The US Debtors and the European Debtors (together the "Debtors") are leading global suppliers of automotive components, systems and modules to all of the world's largest vehicle manufacturers, including DaimlerChrysler AG, Ford Motor Company, General Motors Corporation, Honda Motor Company, Inc., Nissan Motor Company Unlimited, Porsche Cars AG, Renault Créateur D' Automobiles, Toyota SA and Volkswagen AG;
7. The US Management and the Joint Administrators have both disclosed to their respective Courts that certain information screening arrangements have been put in place to prevent the flow of confidential and privileged information between certain members of the US Management and its restructuring advisers, Kroll Zolfo Cooper Services, LLC ("KZCS"), on the one hand, and the Joint Administrators and their agents and representatives on the other. These arrangements were initially considered necessary (notwithstanding that no actual or apparent conflict was identified by either the US Management or the Joint Administrators and the United States Trustee in Bankruptcy) given that: (a) certain members of the US Management are affiliated with KZCS; (b) KZCS was retained by the US Debtors as restructuring advisers; and (c) the Joint

Administrators are partners of Kroll Limited which is affiliated with KZCS. Furthermore, the Joint Administrators also proposed to the English Court that, in order to provide for the resolution of any conflicts between the US Debtors and the European Debtors, a conflicts administrator should be appointed to Collins & Aikman Europe SA (the holding company for the European Debtors);

8. Given the fact that the Debtors (prior to the Chapter 11 proceedings and the Administrations) formed part of a single inter-related group of companies (historically managed from the United States) with an integrated worldwide business, with the same or similar customers and business strategy, the Parties now believe that it is in the interests of the Debtors and their respective creditors (and notwithstanding the information screening arrangements), that the US Management on the one hand, and the Joint Administrators on the other, agree to cooperate and provide certain assistance to each other, in order that both the US Management and the Joint Administrators might further the purposes and efficiency of both the Chapter 11 proceedings and the Administrations and that they might maximize the returns to creditors and fully perform their fiduciary duties to the Debtors and their respective creditors. In particular, the US Management and the Joint Administrators wish to be free (provided they are properly authorised by the Courts) to voluntarily disclose to each other certain confidential information regarding the Debtors' estates and strategy and administrative functions related thereto; and
9. The Parties agree therefore to the terms set out in this Protocol, which Protocol it is intended, will be disclosed to and approved by the Courts.

**WHEREBY IT IS AGREED** as follows:

18. DEFINITIONS

- (a) In this Protocol the following words and expressions shall (save where the context otherwise requires) have the following meanings:

**"Administrations"** means the administration orders made by the English Court on 15 July 2005 pursuant to Schedule B1 of the English Insolvency Act 1986 (as amended) in respect of the European Debtors;

**"Bankruptcy Code"** means 11 U.S.C. § 101-1330 as may be amended from time to time;

**"Committee"** means any official committee of creditors or of other parties in interest appointed from time to time in the US Cases or any committees of creditors from time to time appointed in connection with the Administrations;

**"Confidential Information"** means any non-public confidential and/or legally privileged information concerning the Debtors' estates, whether in written form, orally or through any electronic facsimile or computer-related communication (including information whether or not it is specifically described as confidential); provided however that, except

as otherwise provided in sub-clause (b) of this definition: (a) for the avoidance of doubt “Confidential Information” shall include (but not be limited to) any and all of the following information, no matter how disseminated: (i) client and witness interviews and statements; (ii) factual summaries; (iii) digests, technical characterizations and conclusions or recommendations of experts, including draft and final reports prepared at the direction of counsel; (iv) liquidation, valuation and financial analyses; and (v) any other documents or information which would otherwise be protected from disclosure to third parties by legal privilege, the attorney work product privilege or any other applicable legal privilege or immunity; and (b) “Confidential Information” does not include information which: (i) is or becomes generally available to the public other than as a result of a disclosure by the Parties or their respective advisers, and or persons to whom disclosure is permitted pursuant to Clause 3; (ii) is or becomes known or available to the Parties or their respective advisers on a non-confidential basis from a source (other than the providing Party or one of its advisers) who is not, to the knowledge of the receiving Party after reasonable inquiry, prohibited from transmitting the information to the receiving Party or its advisers by a contractual, legal, fiduciary or other obligation; or (iii) is independently developed by the receiving Party without use of or reference to the Confidential Information of the other party;

**“Conflicts Administrator”** means Mr. Philip Sykes of Moore Stephens, appointed as a joint administrator of Collins & Aikman Europe SA (in Administration);

**“Courts”** means, collectively, the US Court and the English Court;

**“CVA”** means a company voluntary arrangement under Part 1 of the UK Insolvency Act 1986.

**“Debtors”** means, collectively, the European Debtors and the US Debtors;

**“English Court”** means the High Court of Justice, Chancery Division, Companies Court in London, England;

**“English Insolvency Law”** means the English Insolvency Act 1986 (as amended), the English Insolvency Rules 1986 (as amended), Council Regulation (EC) No. 1346/2000 on insolvency proceedings, any regulations or orders from time to time made under them or any of them and any other laws of England and Wales relating to the insolvency or reorganization and reconstruction of companies, as such Act, rules and laws may be amended from time to time (to the extent such amendments are applicable to the Administrations) as well as any judgment or order of the English Court made with respect to the European Debtors;

**“English Moratorium”** means the statutory moratorium which has arisen as consequence of the Administrations and pursuant to Schedule B1 of the English Insolvency Act 1986;

**“European Debtors”** means the entities listed in Schedule 1 to this Protocol;

**“European Professionals”** means the advisors and professionals from time to time retained by the Joint Administrators and the European Debtors;

**“Parties”** means the parties to this Protocol;

**“Protocol”** means this Cross-Border Insolvency Protocol, as it may be amended in writing from time to time;

**“Reorganisation Plan”** means a Chapter 11 plan for a US Debtor filed in the US Court and/or a CVA for a European Debtor under Part I of the English Insolvency Act 1986 (as amended) and/or a scheme of arrangement for a European Debtor under Section 425 of the English Companies Act 1985 (as amended);

**“US Case Professionals”** means the advisors and professionals from time to time retained by the US Management and the US Debtors;

**“US Cases”** means the cases under the Bankruptcy Code commenced with respect to the US Debtors;

**“US Court”** means the United States Bankruptcy Court for the Eastern District of Michigan or any other federal court having jurisdiction over the US Cases;

**“US Debtors”** means the entities listed in Schedule 2 to this Protocol;

**“US Management”** means the officers and Board of Directors of the US Debtors from time to time; and

**“US Stay”** means the automatic stay created by Section 362 of the Bankruptcy Code and any other stay or injunction entered by the US Court with respect to the Debtors.

- (b) Words and phrases defined for the purposes or in connection with any statutory provision shall where the context so requires be construed as having the same meaning in this Protocol and any reference to a statute, statutory provision or subordinate legislation shall where the context so admits or required be construed as referring to such legislation as amended and in force as at the date of this Protocol and to any legislation which re-enacts or consolidates (with or without modification) any such legislation as to the date of this Protocol;
- (c) References to clauses, paragraphs and schedules are to clauses, paragraphs and schedules to this Protocol. References to this Protocol shall include its recitals and schedules;
- (d) The headings used in this Protocol are for convenience of reference only and shall not affect its construction or meaning;
- (e) Reference to any gender includes the other gender; and
- (f) Reference to the singular includes the plural.

19. COMMUNICATIONS BETWEEN THE JOINT ADMINISTRATORS AND THE US MANAGEMENT

- 19.1 Subject to Clauses 2.3, 2.4 and 3, the US Management on the one hand, and the Joint Administrators on the other, shall:
- (a) be entitled in their absolute discretion (but shall not be obliged) to communicate and consult with each other and exchange any Confidential Information relating to all strategic or administrative matters affecting the Debtors at such regular intervals as they may agree between themselves;
  - (b) endeavour to comply with all reasonable requests for information as may be made by the other; and
  - (c) act reasonably and in good faith towards one another with a view to achieving the purposes and objectives of this Protocol as set out in Recital 8 above.
- (b) For the avoidance of doubt, but subject to Clauses 2.3, 2.4 and 3, it is agreed and acknowledged that Clause 2.1 incorporates and contemplates the following types of communications, consultations and exchanges of Confidential Information:
- (a) the Joint Administrators shall be entitled to provide the US Management with access to all the European Debtors' company books, documents and other records as the US Management may reasonably require;
  - (b) (b) the US Management shall be entitled to provide the Joint Administrators with access to all the US Debtors' company books, documents and other records as the Joint Administrators may reasonably require; and
  - (c) the US Management and the Joint Administrators shall be entitled to provide such Confidential Information as will assist or facilitate in dealing with all regulatory requests for information, including for the avoidance of doubt the provision of information necessary to make any tax submissions for filings in any relevant jurisdiction for any of the Debtors which the parties specifically agree should be disclosed to the other party save where the delivering party considers, in its absolute discretion, that such disclosure is not in its best interests.
- (c) The US Management and the Joint Administrators shall not be entitled to communicate or consult, or exchange any Confidential Information pursuant to Clause 2.1 in relation to any disputes or conflict issues which arise between the US Debtors and the European Debtors and are referred by the Joint Administrators to the Conflict Administrator.

- (d) The US Management and the Joint Administrators hereby acknowledge and agree that nothing in this Clause 2 or this Protocol shall be deemed to restrict, limit, or override their respective absolute and unfettered discretion to decide upon whether they communicate or consult and whether they disclose any Confidential Information relating to the respective Debtors' affairs.
- (e) The US Management and the Joint Administrators hereby acknowledge and agree that to the extent that any communications and/or Confidential Information attract or are covered by legal privilege or any other privilege (including without limitation, legal professional or litigation privilege, attorney-client, and work product privilege) nothing done pursuant to this Protocol shall be deemed to be a waiver of such legal privilege or any other privilege, and for avoidance of doubt, the Parties expressly agree that such communications and/or exchange of Confidential Information shall be covered by joint defence and common interest privilege.

**20. DISCLOSURE OF CONFIDENTIAL INFORMATION**

- (a) The Joint Administrators acknowledge and agree that, in so far as they do receive Confidential Information pursuant to the communications and consultations authorised under Clause 2.1 above, all Confidential Information will be kept confidential and acknowledge that the Joint Administrators act as agents of the European Debtors for the purposes of preserving such confidentiality. The Joint Administrators further agree and acknowledge that they shall only be entitled (but are not obliged) to disclose Confidential Information:
  - (a) to partners and employees of the firm of which the Joint Administrators are partners and to the European Professionals of the Joint Administrators on terms that will ensure that such information will be kept confidential and used only for the purpose for which it was provided;
  - (b) to the auditors or to any competent governmental, supervisory or regulatory body of any of the Debtors or of the firm of which the Joint Administrators are partners to the extent required by law (but only to the extent so required);
  - (c) to any person, if such disclosure is required by applicable law or pursuant to an order of any court of competent jurisdiction (but only to the extent so required); ;
  - (d) to any creditors (and their professional advisers) or Committee of creditors of any of the European Debtors in accordance with the mandatory requirements of English law or, if they wish to make disclosure voluntarily, provided that prior to making any such disclosure, the Joint Administrators shall obtain from any such creditor (and their professional advisers) or (as the case may be) from each member of such Committee a confidentiality undertaking in an appropriate form



reasonably acceptable to the US Management; provided however, and for the avoidance of doubt, the US Management shall be entitled to indicate, on providing Confidential Information to the Joint Administrators, that certain parts of such Confidential Information is commercially sensitive, and as such may not be provided to any creditors or Committee of creditors of any of the European Debtors under any circumstances;

- (e) with the written consent of US Management; or
- (f) pursuant to an order of either of the Courts;

Provided however that nothing in this Clause 3 shall require the disclosure of Confidential Information to any party except under compulsion of law.

- (b) The US Management acknowledge and agree that, in so far as they do receive Confidential Information pursuant to the communications and consultations authorised under Clause 2.1 above, all Confidential Information will be kept confidential and acknowledge that the US Management shall be deemed to be agents of the US Debtors for the purposes of preserving such confidentiality. The US Management further agree and acknowledge that they shall only be entitled (but are not obliged) to disclose Confidential Information:
  - (a) to the US Professionals of the US Management on terms that will ensure that such information will be kept confidential and used only for the purpose for which it was provided;
  - (b) to the auditors or to any competent governmental, supervisory or regulatory body of any of the US Debtors to the extent required by law (but only to the extent so required);
  - (c) to any person, if such disclosure is required by applicable law or pursuant to an order of any court of competent jurisdiction (but only to the extent so required), provided, however, that to the extent practicable, the US Management shall immediately notify the Joint Administrators of any request for or delivery of a court order, subpoena or similar writ requesting or requiring such information;
  - (d) to any creditors (and their professional advisers) or Committee of creditors (and the Committee's professional advisers) of any of the US Debtors in accordance with the mandatory requirements of applicable US law or, if they wish to make disclosure voluntarily, provided that prior to making any such disclosure, the US Management shall obtain from any such creditor (and their professional advisers) or (as the case may be) from each member of such Committee (and their professional advisers) a confidentiality undertaking in an appropriate form reasonably acceptable to the Joint Administrators; provided however, and for the avoidance of doubt, the Joint Administrators shall be entitled to indicate, on providing Confidential Information to the US Management, that certain parts of

such Confidential Information is commercially sensitive, and as such may not be provided voluntarily to any creditors or Committee of creditors of any of the US Debtors under any circumstances;

- (e) with the written consent of the Joint Administrators; or
- (f) pursuant to an order of either of the Courts;

Provided however that nothing in this Clause 3 shall require the disclosure of Confidential Information to any party except under compulsion of law.

**21. RIGHTS TO APPEAR AND BE HEARD IN THE COURTS**

- (a) The Joint Administrators agree and acknowledge that the US Management and the US Debtors are creditors and/or parties with an interest and as such: (a) will not object to the US Management and US Professionals attending and appearing by counsel in the English Court at any hearing which concerns the US Debtors; and (b) will support any request by the US Management that the English Court hear the US Management should the US Management wish to appear before the English Court in respect of a particular matter.
- (b) The US Management agree and acknowledge that the Joint Administrators and the US Debtors are parties of interest and as such: (a) will not object to the Joint Administrators and European Professionals attending and appearing by counsel in the US Court at any hearing which concerns the European Debtors; and (b) will support any request by the Joint Administrators that the US Court hear the Joint Administrators should the Joint Administrators wish to appear before the US Court in respect of a particular matter.
- (c) Nothing contained herein shall affect or limit the Debtors or other parties' rights to assert the applicability or non-applicability of the US Stay or the English Moratorium to any particular proceeding, property, asset, activity or other matter, wherever pending or located.

**22. DISPUTES AND GOVERNING LAW**

- 22.1 In the event of any dispute arising out of, or in connection with this Protocol, the Parties shall make all reasonable attempts to reach agreement, but where such agreement cannot be reached:
- (a) any dispute relating to the actions or inactions of the Joint Administrators and/or the European Debtors and/or the interpretation or construction of this Protocol as it relates to events arising out of the Administrations, shall be brought in the English Court, and English law will be deemed to apply to such dispute; and
  - (b) any dispute relating to actions or inactions of the US Management and/or the US Debtors and/or the interpretation or construction of this Protocol as

it relates to events arising out of the US Cases, shall be brought in the US Court, and Michigan law will be deemed to apply to such dispute.

**23. EFFECTIVENESS AND TERMINATION**

23.1 This Protocol shall become effective only upon its approval by both the US Court and the English Court. The Parties hereby acknowledge and agree that the US Management and the Joint Administrators will work together and coordinate their respective efforts to ensure that the US Court and English Court are asked to consider and approve this Protocol within as short a period of time as is reasonably practicable.

23.2 After this Protocol has become effective, it may not be supplemented, modified or replaced in any material manner without the consent of all of the Parties and the approval of the US Court and the English Court; provided however:

(1) That the Parties may amend or supplement this Protocol to reflect amendments or changes which arise out of or become necessary to reflect the ordinary course of business; and

(2) that approval of either the US Court or the English Court shall not be required to amend this Protocol if the purpose of the amendment is to substitute or add or remove an individual as a Joint Administrator.

23.3 This Protocol shall automatically terminate on any of the following events:

- (a) if the Joint Administrators give 7 (seven) days notice in writing to the other Parties that it is so terminated in relation to the European Debtors specified in the notice;
- (b) if the US Management give 7 (seven) days notice in writing to the other Parties that it is so terminated in relation to the US Debtors specified in the notice;
- (c) as to any particular European Debtor(s), on the obtaining of a final English Court order approving or, in the case of a CVA, approval being given by creditors to a Reorganisation Plan for such European Debtor(s), subject to any time for appealing or objecting to any such order or approval having elapsed;
- (d) as to any particular US Debtor(s), on the consummation of a Reorganisation Plan for such US Debtor(s);
- (e) on the discharge or successful appeal of all of the English Court administrations orders which were obtained on the 15 July 2005; or

- (f) on 15 July 2006 or such later date as the Administrations terminate under English law;
- (g) as to any particular US Debtor(s), on dismissal or withdrawal of the Chapter 11 cases relating to such US Debtor(s).

24. MISCELLANEOUS

- 24.1 Each of the Parties agrees that it will do all such things as may be appropriate to give full effect to the terms of this Protocol.
- 24.2 This Protocol shall be binding on and inure to the benefit of the Parties hereto and their respective successors, assigns, representatives, heirs, executors, administrators or trustees.
- 24.3 This Protocol may be executed in several counterparts, each of which shall be an original and all of which shall constitute one and the same instrument.

This Protocol has been executed as follows:

**FOR AND ON BEHALF OF  
COLLINS & AIKMAN EUROPE S.A. (IN ADMINISTRATION)  
AND THE OTHER COLLINS & AIKMAN COMPANIES LISTED IN SCHEDULE 1  
THERE TO**

.....  
**SIMON APPELL  
JOINT ADMINISTRATOR**

.....  
**FOR AND ON BEHALF OF  
COLLINS & AIKMAN CORPORATION**

**SCHEDULE 1**

**THE EUROPEAN DEBTORS**

**COLLINS & AIKMAN EUROPE SA (IN ADMINISTRATION)**  
**COLLINS & AIKMAN HOLDINGS LIMITED (IN ADMINISTRATION)**  
**COLLINS & AIKMAN AUTOMOTIVE LIMITED (IN ADMINISTRATION)**  
**COLLINS & AIKMAN AUTOMOTIVE FABRICS LIMITED (IN ADMINISTRATION)**  
**COLLINS & AIKMAN AUTOMOTIVE TRIM LIMITED (IN ADMINISTRATION)**  
**AS COLLINS & AIKMAN UK LIMITED (IN ADMINISTRATION)**  
**COLLINS & AIKMAN AUTOMOTIVE UK LIMITED (IN ADMINISTRATION)**  
**COLLINS & AIKMAN AUTOMOTIVE SYSTEMS SL (IN ADMINISTRATION)**  
**COLLINS & AIKMAN PRODUCTS GMBH (IN ADMINISTRATION)**  
**COLLINS & AIKMAN HOLDING AB (IN ADMINISTRATION)**  
**COLLINS & AIKMAN AUTOMOTIVE SYSTEMS AB (IN ADMINISTRATION)**  
**COLLINS & AIKMAN AUTOMOTIVE HOLDING GMBH (IN ADMINISTRATION)**  
**COLLINS & AIKMAN AUTOMOTIVE SYSTEMS GMBH (IN ADMINISTRATION)**  
**COLLINS & AIKMAN AUTOMOTIVE TRIM GMBH (IN ADMINISTRATION)**  
**DURA CONVERTIBLE SYSTEMS GMBH (IN ADMINISTRATION)**  
**COLLINS & AIKMAN AUTOMOTIVE TRIM BVBA (IN ADMINISTRATION)**  
**COLLINS & AIKMAN AUTOMOTIVE SYSTEMS (ITALY) SRL (IN ADMINISTRATION)**  
**COLLINS & AIKMAN AUTOMOTIVE HOLDINGS (ITALY) SRL (IN ADMINISTRATION)**  
**COLLINS & AIKMAN AUTOMOTIVE COMPANY ITALIA SRL (IN ADMINISTRATION)**  
**COLLINS & AIKMAN HOLDINGS BV (IN ADMINISTRATION)**  
**COLLINS & AIKMAN AUTOMOTIVE TRIM BV (IN ADMINISTRATION)**  
**COLLINS & AIKMAN AUTOMOTIVE SRO (IN ADMINISTRATION)**  
**COLLINS & AIKMAN EUROPE BV (IN ADMINISTRATION)**  
**COLLINS & AIKMAN AUTOMOTIVE FLOORMATS EUROPE BV (IN ADMINISTRATION)**

**SCHEDULE 2**

**THE US DEBTORS**

Collins & Aikman Corporation  
Amco Convertible Fabrics, Inc  
Becker Group, LLC (d/b/a/ Collins & Aikman Premier Mold)  
Brut Plastics, Inc.  
Collins & Aikman (Gibraltar) Limited  
Collins & Aikman Accessory Mats, Inc. (f/k/a the Akro Corporation)  
Collins & Aikman Asset Services, Inc.  
Collins & Aikman Automotive (Argentina), Inc. (f/k/a Textron Automotive (Argentina), Inc.)  
Collins & Aikman Automotive (Asia), Inc. (f/k/a Textron Automotive (Asia), Inc.)  
Collins & Aikman Automotive Exteriors, Inc. (f/k/a Textron Automotive Exteriors, Inc.)  
Collins & Aikman Automotive Interiors, Inc. (f/k/a Textron Automotive Interiors, Inc.)  
Collins & Aikman Automotive International, Inc  
Collins & Aikman Automotive International Services, Inc. (f/k/a Textron Automotive International Services, Inc.)  
Collins & Aikman Automotive Mats, LLC  
Collins & Aikman Automotive Overseas Investment, Inc. (f/k/a Textron Automotive Overseas Investment, Inc.)  
Collins & Aikman Automotive Services, LLC,  
Collins & Aikman Canada Domestic Holding Company  
Collins & Aikman Carpet & Acoustics (MI), Inc.  
Collins & Aikman Carpet & Acoustics (TN), Inc.  
Collins & Aikman Development Company  
Collins & Aikman Europe, Inc  
Collins & Aikman Fabrics, Inc. (d/b/a Joan Automotive Industries, Inc.)  
Collins & Aikman Intellimold, Inc. (d/b/a M&C Advanced Processes, Inc.)  
Collins & Aikman Interiors, Inc.  
Collins & Aikman International Corporation  
Collins & Aikman Plastics, Inc.  
Collins & Aikman Products Co.  
Collins & Aikman Properties, Inc.  
Comet Acoustics, Inc.  
CW Management Corporation  
Dura Convertible Systems, Inc.  
Gamble Development Company  
JPS Automotive, Inc. (d/b/a PACJ, Inc.)  
New Baltimore Holdings, LLC  
Owosso Thermal Forming, LLC  
Southwest Laminates, Inc. (d/b/a Southwest Fabric Laminators Inc.)  
Wickes Asset Management, Inc.  
Wickes Manufacturing Company