

# **Exhibit A**

## **Supporting Declaration**

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

<b>In re:</b>	)	<b>Chapter 11</b>
	)	
<b>J.L. FRENCH AUTOMOTIVE CASTINGS,</b>	)	<b>Case No. 09-12445 (KG)</b>
<b>INC., et al.,</b>	)	
	)	<b>(Jointly Administered)</b>
<b>Debtors.</b>	)	
	)	

**DECLARATION OF ANDREA P. BEIRNE IN SUPPORT OF  
THE DEBTORS' APPLICATION TO RETAIN AND EMPLOY  
KPMG LLP AS COLLATERAL ADVISOR  
NUNC PRO TUNC TO AUGUST 17, 2009**

I, Andrea P. Beirne, being duly sworn, deposes and says:

1. I am a Certified Public Accountant and a managing director of KPMG LLP, a professional services firm ("KPMG"). KPMG is the United States member firm of KPMG International, a Swiss cooperative. I submit this declaration on behalf of KPMG in support of the application (the "Application")<sup>1</sup> of the above-captioned Debtors and Debtors-in-possession (the "Debtors"), for entry of an order, pursuant to sections 327(a) and 328(a) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), authorizing the Debtors to retain and employ KPMG as collateral advisor to the Debtors *nunc pro tunc* to the August 17, 2009. I have personal knowledge of the matters set forth herein.<sup>2</sup>

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<sup>1</sup> Capitalized terms used herein but not otherwise defined shall have those meanings set forth in the Application.

<sup>2</sup> Certain of the disclosures herein relate to matters within the knowledge of other professionals at KPMG.

### **Qualifications of Professionals**

2. KPMG is a firm of independent public accountants as defined under the Code of Professional Conduct of the American Institute of Certified Public Accountants.

3. The Debtors have selected KPMG as their collateral advisor because of the firm's diverse experience and extensive knowledge in the fields of accounting, taxation, and operational controls for large sophisticated companies both in chapter 11 as well as outside of chapter 11.

### **Services to be Rendered**

4. Subject to approval of the Application, pursuant to an engagement letter between KPMG and one or more of the Debtors (the "Engagement Letter"), which is attached to the Application as Exhibit B, KPMG will provide collateral advisory services as KPMG and the Debtors shall deem appropriate and feasible in order to advise the Debtors in the course of these cases, including, but not limited to the following: Procedures for purposes of a potential asset based financing arrangement surrounding the following:

- (a) inquiry into the Debtors' credit and collection policies and procedures, revenue recognition process, billing procedures and aging methodology;
- (b) compare relative accounts receivable levels and turnover statistics over the current and prior periods;
- (c) inquire about the accounts receivable of the Debtors top ten customers and top ten past due accounts;
- (d) make an inquiry into the Debtors' inventory controls and procedures related to procurement and costing;
- (e) compare relative inventory levels and turnover statistics over the current and prior periods;

- (f) inquire about the Debtors' accounts payable for trade vendors, taxes, and payroll;
- (g) survey Debtors' cash controls and procedures and analyze cash flow and the cash management structure; and
- (h) perform a borrowing base calculation based on accounts receivable and inventory availability.

5. In addition to the foregoing, KPMG will provide such other consulting, advice, research, planning, and analysis regarding collateral advisory services as may be necessary, desirable or requested from time to time.<sup>3</sup>

6. Subject to this Court's approval of the Application, KPMG is willing to serve as the Debtors' collateral advisor and to perform the services described above.

#### **Disinterestedness of Professionals**

7. Based upon information supplied by Debtors' counsel, KPMG searched its client database from May 2, 2005 and forward to identify any connection or relationship with the parties listed on Schedule "1," attached hereto and incorporated herein, which lists the following categories:

- a. The Debtors and Affiliates;
- b. Customers;
- c. Lenders and Agents;
- d. Depository Banks;
- e. Landlords;

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<sup>3</sup> Although, by this Application, the Debtors are seeking to retain KPMG to provide such other consulting, advice, research, planning, analysis regarding collateral advisory services as may be necessary, desirable or requested from time to time, internal KPMG procedures require that KPMG enter into additional engagement letters for additional work under certain circumstances. To the extent the Debtors request additional services not covered by the Engagement Letter, KPMG and the Debtors may enter into additional engagement letters, as is necessary, and file, for disclosure purposes, such additional engagement letters with the Court. Unless required by the Court, the Debtors and KPMG do not intend to seek separate retention orders with regard to any additional engagement letters. Instead, any additional engagement letters will be filed with the Court and served on the applicable notice parties, absent any objections filed within ten (10) days after the filing and service of such supplemental declarations or affidavits, KPMG's employment shall continue as authorized pursuant to the Proposed Order.

- f. Current and Former Officers and Directors;
- g. Litigation Parties;
- h. Professionals;
- i. Insurers;
- j. Shareholders and Equity Investors;
- k. Utilities; and
- l. 200 Largest Unsecured Creditors.

8. KPMG's review consisted of queries of an internal computer database containing names of individuals and entities that are present or recent and former clients of KPMG in order to identify potential relationships.<sup>4</sup> This database includes engagement activity or potential engagement activity from May 2, 2005 forward. A summary of those current potential relationships that KPMG was able to identify using its reasonable efforts is reflected in Schedule "2" attached hereto.<sup>5</sup> On an ongoing basis, KPMG will conduct further reviews of its professional contacts as it becomes aware of new parties of interest, as is stated below. To the best of my knowledge and based upon the results of the relationship search described above and disclosed herein, KPMG neither holds nor represents an interest adverse to the Debtors' estates that would impair KPMG's ability to objectively perform professional services for the Debtors, in accordance with

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<sup>4</sup> As set forth in paragraph 15, KPMG is the United States member firm of KPMG International, a Swiss cooperative of independent member firms. While KPMG is a separate and distinct legal entity from all other member firms of KPMG International, in an attempt to identify conflicts among or between KPMG International member firms, KPMG International has a global conflict internal computer database related to the engagement activity or potential engagement activity of a majority of such member firms since May 2, 2005 that allows KPMG International member firms to identify potential conflicts between other KPMG International member firms. Financial information pertaining to engagement activity is the proprietary and confidential information of each individual member firm and KPMG does not have any legal right to access, or if accessed, disclose, such information relating to other KPMG International member firms.

<sup>5</sup> Schedule "2" contains a list of the relationships or potential relationships of all KPMG International member firms (as opposed to solely KPMG) and one or more of the parties set forth on the conflicts checklist.

section 327 of the Bankruptcy Code.

9. To the best of my knowledge, KPMG is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, in that, KPMG:

- a. is not a creditor, an equity security holder, or an insider of the Debtors;
- b. is not and was not, within two years before the date of filing of these chapter 11 cases, a director, officer, or employee of the Debtors; and
- c. does not have an interest materially adverse to the interest of the Debtors' estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors or for any other reason.

10. As of the date the Debtors filed for bankruptcy protection, KPMG was not a "creditor" of the Debtors within the meaning of section 101(10) of the Bankruptcy Code.

11. To the best of my knowledge, except as set forth herein and in Schedule "2" attached hereto and incorporated herein by reference, (a) KPMG has no connections with the creditors, any other party-in-interest, or their respective attorneys and accountants; and (b) the KPMG partners and professionals working on this matter are not relatives of and have no known connection with the United States Trustee of the District of Delaware or of any known employee in the office thereof, or any United States Bankruptcy Judge of the District of Delaware.

12. KPMG has in the past been retained by, and presently provides and likely in the future will provide services for, certain creditors of the Debtors, other parties-in-interest and their respective attorneys and accountants in matters unrelated to such parties' claims against the Debtors or interests in these chapter 11 cases. KPMG currently performs, has previously performed or may have performed such services for the entities

listed in Schedule "2," however, except as disclosed herein, such services, to the extent performed by KPMG, are unrelated to the Debtors or their chapter 11 cases.

13. KPMG has not provided, and will not provide, any professional services to any of the creditors, other parties-in-interest, or their respective attorneys and accountants with regard to any matter related to these chapter 11 cases.

14. KPMG is the United States member firm of KPMG International, a Swiss cooperative of member firms, each a separate legal entity, located worldwide. Only KPMG is being retained in this matter. KPMG cannot assure that an engagement will not be accepted by a foreign member firm of KPMG International for another party that may bear upon KPMG's engagement by the Debtors. However, to the extent KPMG is aware of such engagement and believes such engagement may bear upon KPMG's engagement by the Debtors, KPMG will file a supplemental declaration with the Bankruptcy Court.

15. As part of its practice, KPMG appears in many cases, proceedings, and transactions involving many different law firms, financial consultants, and investment bankers in matters unrelated to these bankruptcy cases. KPMG has not identified any material relationships or connections with any law firm, financial consultant or investment banker involved in these chapter 11 cases that would cause it to be adverse to the Debtors, the Debtors' estates, any creditor or any other party-in-interest. If and when additional information becomes available with respect to any other relationships which may exist between KPMG, foreign member firms of KPMG International, or their partners and professionals and the Debtors, creditors, or any other parties in interest which may affect these cases, supplemental declarations describing such information shall be filed with this Court.

### **Professional Compensation**

16. KPMG's requested compensation for professional services rendered to the Debtors will be based upon the hours actually expended by each assigned staff member at each staff member's hourly billing rate. The Debtors have agreed to compensate KPMG for professional services rendered at its normal and customary hourly rates, subject to the reductions discussed below.

17. The majority of fees to be charged in this engagement reflect a reduction of approximately 25% - 50% from KPMG's normal and customary rates, depending on the types of services to be rendered.<sup>6</sup> In the normal course of KPMG's business, the hourly rates are subject to periodic increase. To the extent such hourly rates are increased, KPMG requests that, with respect to the work to be performed after such increase, the rates listed below be amended to reflect the increase. The hourly rates for services to be rendered by KPMG and applicable herein are as follows:

<b>Collateral Advisory Services</b>	<b>Discounted Billing Rate</b>
Partners/Managing Directors	\$400
Senior Managers/Directors	\$325
Managers	\$275
Senior Associates	\$225
Associates	\$175
Para-Professionals	\$50

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<sup>6</sup> If in connection with any subsequent engagement letters, KPMG is retained to perform additional services at different rates, such rates will be disclosed in connection with the relevant engagement letters. As stated above, KPMG and the Debtors do not intend to seek separate retention orders with regard to any such engagement letters.



18. KPMG also will seek reimbursement for reasonable necessary expenses incurred, which shall include meals, lodging, travel, photocopying, delivery service, postage, vendor charges and other out-of-pocket expenses incurred in providing professional services.

19. KPMG intends to apply to the Court for the allowance of compensation for professional services rendered and reimbursement of expenses incurred in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and orders of this Court. KPMG has agreed to accept as compensation such sums as may be allowed by the Court and understands that interim and final fee awards are subject to approval by the Court.

20. KPMG has agreed to modify the Engagement Letter, including the Standard Terms and Conditions attached thereto, during the course of these chapter 11 cases as set forth in the Proposed Order attached to the Application.

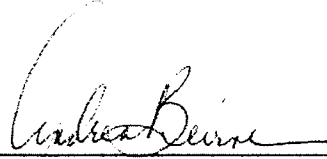
21. No commitments have been made or received by KPMG with respect to compensation or payment in connection with these cases other than in accordance with the provisions of the Bankruptcy Code; and there is no agreement or understanding between KPMG and any other entity, other than a member, partner or regular associate of KPMG, for the sharing of compensation received or to be received for services rendered in connection with these proceedings.

22. This declaration is provided in accordance with sections 327 and 328 of the Bankruptcy Code, Bankruptcy Rule 2014 and Local Rule 2014-1.

I declare under penalty of perjury that the foregoing is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 27 day of August, 2009.

A handwritten signature in cursive script, appearing to read "Andrea Beirne", written over a horizontal line.

Andrea P. Beirne  
KPMG LLP  
300 E. Wacker Drive  
Chicago, Illinois 60601-5255

SCHEDULE 1  
List of Interested Parties

**Debtors & Affiliates**

J.L. French Automotive Castings, Inc.  
Allotech International LLC  
Auxicomp Auxiliary Componentes SL  
Central Die LLC  
Chongqing J.L. French-Yumel Die Casting Co. Ltd.  
French Holdings LLC  
J.L. French LLC  
J.L. French Automotive LLC  
J.L. French Ansola, S.R.L.  
J.L. French Services S.R.L.  
J.L. French Automotive Castings China Holdings LLC  
J.L. French s.r.o.  
JLFR, Inc.  
J.L. French Servicios S. de R.L. de C.V.  
Nelson Metal Products LLC  
Servicios J.L. French, S.R.L.

**Customers**

AAM International Sarl  
AER Manufacturing  
Alter Metal Recycling  
Aluminum & Carbon Plus  
Aluminum Resources  
American Axle & Manufacturing  
American Axel  
American Metal Tech  
Auto Alliance  
Autocraft Industries  
Centracore, LLC  
Chrysler Company LLC  
Chrysler DE Mexico SA de CV  
Cimco  
Comtech Manufacturing  
Cryogenesis  
Delaware Machinery Corp  
EPP-MAR Metals  
EST Company  
Ford Component Sales  
Ford Credit  
Ford Espana S.A.

SCHEDULE 1  
List of Interested Parties

Ford Motor Co LTD/Jaguar  
Ford Motor Co SA de CV  
Ford Motor Company  
Ford Motor Company Ltd.  
Ford Racing Performance Group  
Ford-Werke GMBH  
Franklin Power Products  
Freudenberg-Nok GP  
General Motors Corporation  
General Motors De Mexico  
Global Engine Mfg. Alliance  
GM de Mexico SA  
Goldenwest  
HT Aluminum Specialties  
Holden Industries  
HPJ Industries LLC  
Hyundai Motor Mfg of Alabama  
I Motores Trading  
International Truck & Engine  
JG Kern Enterprises  
Laurand Associates Inc.  
Linamar Perform Centre  
Line Precision Inc.  
Magna Powertrain  
Magneti Marelli  
Mazda North America Operations  
Metal Exchange Corp.  
Moto Diesel Mexicana  
Navistar Inc.  
Newstream Enterprises LLC  
Ohio Module Manufacturing  
Pak-Rite Industries Inc.  
Sadoff Iron and Metal Co.  
Service Aluminum Corp.  
SRC Automotive, Inc.  
Standard Resources Corp.  
Ternes Procurement Services  
Trace Die Cast Inc.  
Trienda Corp.  
Unipart Group Limited  
United Milwaukee Scrap  
Venchurs Inc.  
Walker Diecast

SCHEDULE 1  
List of Interested Parties

Waukesha Iron and Metal

**Lenders and Agents**

Bank of America  
BDF Limited (f/k/a Man Mac Limited)  
Black Diamond Capital Management LLC  
Blackstone Debt Advisors LP  
CapitalSource Inc.  
CapitalSource Finance LLC  
Chilton Investment Company LLC  
Credit Capital Investments LLC  
Credit Suisse Alternative  
Dana Corporation  
DDJ Capital Management LLC  
Deephaven Capital Management  
Durham Asset Management Corp./NY  
Fursa Alternative Strategies LLC  
Fursa Master Global Event Driven Fund LP  
GATX Corp. Specialty Finance Portfolio Management  
GE Asset Management Inc.  
GE Capital Solutions  
Goldman Sachs Credit Partners L.P.  
LM Isis Capital Partners LLC  
Longacre Fund Management  
Longacre Management LLC  
McDonnell Investment Management  
Monarch Alternative Capital  
Monarch Master Funding  
Morgan Stanley/Global Capital Markets  
Nomura Corporate Research  
Q Investments LP/NY  
Quadrangle Group LLC  
Stark Investments  
Strategic Value Partners  
Strategic Value Master Fund Ltd.  
TCW Shared Opportunity Fund III, LP  
TCW Shared Opportunity Fund IV, L.P.  
TCW Shared Opportunity Fund IVB, L.P.  
TCW/DRUM Special Situation Partners, LLC  
The Bank of New York  
Wayzata Investment Partners LLC  
Wayzata Opportunities Fund II, L.P.

SCHEDULE 1  
List of Interested Parties

Wayzata Recovery Fund, LLC  
Wells Fargo Bank  
Wells Fargo Business Credit  
White Horse Capital Partners L.P.  
Wilmington Trust FSB

**Depository Banks**

American Express  
Banc of America Securities  
Branch Banking & Trust  
CapitalSource LLC  
GE Capital  
GE Commercial Finance  
Goldman Sachs  
Goldman Sachs Credit Partners  
Sheboygan Area Credit Union  
The Bank of New York  
Wells Fargo Bank

**Landlords**

2803 LLC  
Northwestern Mutual Life  
Fifth Generation Properties

**Current and Former Directors and Officers (last two years)**

Jim Amodeo  
Steve Boyack  
Steve Colder  
Michael Diament  
Jack Falcon  
Mickey Harley  
Fred Hubacker  
Christofer Keenan  
Thomas Musgrave  
Nick Tell  
George Thanopoulos  
Paul Triggiani  
Dan Weiss  
Fred Zeidman

SCHEDULE 1  
List of Interested Parties

**Litigation Parties**

Teresa Adwell  
Edward Howard  
Federal-Mogul  
Interment Corporation  
Antonia Kingham  
Kevin Phillips

**Professionals**

American Appraisal Association  
Abernathy Macgregor Group  
Bartech Group  
BMC Group Inc.  
Choate, Hall & Stewart LLP  
CM&D Financial  
CM&D Management Service  
CM&D Capital Advisors LLC  
Contradores Publicos  
Conway Mackenzie & Dunleavy  
Deloitte & Touche LLP  
Deloitte Tax LLP  
Ernst & Young  
Donald P. Gallo  
English Lucas Priest & Owsley  
E. Roberts Alley & Associates  
Heidrick & Struggles, Inc.  
Honigman Miller Schwartz & Cohn LLP  
Houlihan Lokey Howard & Zukin  
Latham & Watkins  
Miller, Canfield, Paddock and Stone P.L.C.  
Maria Alicia Garcia Narro  
Olsen, Kloet, Gunderson & Conway  
Otjen, Van Ert Lieb & Weir S.C.  
Pachuski, Stang, Ziehl & Jones LLP – Reinhart Borner Van Duren S.C.  
Ryan Inc.  
Simpson Thacher & Bartlett LLP  
The Pic Group  
Whyte Hirschboeck Dudek  
W. Y. Campbell & Co.  
Varnum Riddering Schmidt & Howlett LLP

SCHEDULE 1  
List of Interested Parties

Z Corporation

**Insurers**

Beazley Insurance Company, Inc.  
Chubb Group of Insurance Companies  
Delta Dental Plan of Wisconsin  
FM Global Insurance Company  
HCC Global Financial Products  
Hays Companies of Wisconsin  
Provident Life and Accident  
Seguros Inbursa SA  
Sentry Insurance  
Travelers (St. Paul Travelers)  
XL Capital Limited  
Zurich America Insurance Company

**Shareholders and Equity Investors**

Banc of America Securities  
CEDE & Co.  
Deephaven Distressed Opportunities Ltd.  
Deephaven Event Trading Ltd.  
Fursa Alternative Strategies LLC  
Fursa Master Global Event Driven Fund LP  
GE Capital CFE, Inc.  
Man Mac 3 Limited  
Morgan Stanley & Co. Incorporated  
QVT Fund LP  
Strategic Value Master Fund, Ltd.  
Strategic Value Credit Opportunities Master Fund LP  
TCW Shared Opportunity Fund III, LP  
TCW Shared Opportunity Fund IV, L.P.  
TCW Shared Opportunity Fund IVB, L.P.  
TCW/DRUM Special Situation Partners, LLC  
Turnberry Master Ltd.  
Wayzata Recovery Fund LLC

**Utilities**

Alliant Energy  
ANX EBusiness Corp.  
AT&T



SCHEDULE 1  
List of Interested Parties

AT&T Mobility  
AT&T Wireless  
AT&T Yellow Pages  
Atmos Energy – GA  
Atmos Energy – KY  
Avaya Communications  
Benton Charter Township  
Bluegrass Cellular  
Bowling Green Recycling LLC  
Cellular Concepts  
Cingular Wireless  
City of Benton Harbor  
Constellation Newenergy Gas Division  
Electric Plant Board  
Farmers Rural Electric  
Glasgow Water Company  
IFS Waste Services  
Indiana Michigan Power  
Industrial Fluid Solutions  
Integrays Energy Services  
Michigan Gas Utilities  
Nextel Partners Inc.  
Norlight Telecommunications  
Pettit Environmental Inc.  
Pollution Control Industries  
Sheboygan Water Utility  
Sprint  
Sprint (Nextel)  
Star Tel Systems Inc.  
Titan Waste Services – TN  
Veolia Environmental Services  
Veolia ES Solid Waste MID  
Verizon Business  
Verizon Business (MCI)  
Windstream Communications  
Wisconsin Public Service

**200 Largest Unsecured Creditors**

Aar-Kel Moulds, Ltd  
ABB Inc. – MI  
ABB, Inc. – WI  
ADP, Inc.

SCHEDULE 1  
List of Interested Parties

Air Hydro Power  
Airgas Mid-America  
Airgas Safety  
Airgas Specialty Products  
Allied Barton Security Service  
Alliant Energy  
Alaark Tooling and Automation  
Aldag-Honold Mechanical  
Allied Plastics, Inc  
Alter Trading Corporation  
Aluminum Resources  
American Industrial Services  
Ameripride  
Ameritherm Inc.  
Ann Arbor Machine Company  
Applied Industrial Technologies  
Automated Systems and Design  
Automotive Engineering Services  
Azar Inspection  
Barren Warehouse Distribution  
Basic Resources Inc  
Beaudry Electronic Motors & Equipment  
Bell Tape Inc.  
Ben Shinn Trucking Inc.  
Benz Oil  
Big Meadow Oil Co.  
BMC Bil-Mac Corporation  
Braas Company  
Brenntag Mid-South, Inc.  
Bronze Headquarters  
BSB Manufacturing LTD  
Buhler Prince Corporation  
Business Communication Systems  
Buteyn-Peterson Construction Company  
Camcar LLC  
C&D Automated Systems  
Cana-Datum Moulds Ltd.  
Cardinal Environmental  
CDW Computer Centers, Inc.  
Chavira Packaging Product  
Chem Trend Inc.  
CH Robinson Worldwide, Inc.  
Cimco

SCHEDULE 1  
List of Interested Parties

Cincinnati Test Systems  
Columbia Marketing Tools  
Cobra Patterns & Models  
Comtech Manufacturing  
Crane Pro Services  
Cravillion Tile and Stone  
Dana Global Products – ME  
Dana Corp. – Plumley Division  
Delaware Machinery Corporation  
Deprag Products  
Detroye Electric Service  
Diekast, Inc.  
Diversified Tooling Innovations  
Drill Master Tool LLC  
E. Roberts Alley & Associates  
EKK, Inc.  
Elenco Carbide Tool Corp.  
Engineering Specialists  
Englewood Electric  
Engman-Taylor Co.  
Ernst & Young  
Fastenal Co.  
Fasteners & Fittings  
Federal-Mogul  
Feichtner Fredrick Corporation  
Fischer Tool and Die  
Flir Systems Inc  
Freudenberg-Nok  
Fulbright and Jaworski LLP  
Garrison Toyota Material  
General Rubber & Plastics  
Gosinger Inc.  
Granutech-Saturn  
Grob Systems, Inc.  
Guardsmark  
G.W. Smith & Sons Inc.  
Hays Companies  
Henkle Loctite Corporation  
Hi-Tech  
Hitch Environmental Corporation  
Hitch Environmental Services  
Hook Industrial Sales Inc.  
Honold & Lapage

SCHEDULE 1  
List of Interested Parties

Hydrite Chemical Company  
INA USA Corporation  
IFS Waste Services  
Imprex, Inc.  
Internet Corporation  
Internet Columbus Foundry  
Jagemann Stamping Co.  
Jamak Fabrication Inc.  
Jus-Rite Engineering Inc.  
KA Technologies, Inc.  
Key Products Inc.  
KMT Robotic Solutions, Inc.  
Knight Mechanical, Inc.  
K/P Welding & Fabrication  
K & S Industrial Services  
Latham Watkins  
Leader Energy Inc.  
Lee Hecht Harrison, LLC  
Litens Automotive – Woodbridge, Canada  
Litens Automotive – Concord, Canada  
Machinery Tools & Supplies  
Madison-Smith Machine  
Magna Tech Manufacturing  
Magneti Marelli Cofap Comphania  
Mahle Componentes de Moto  
Mahle Engine Components  
Manitowoc Composites, LLC  
Mark IV Automotive  
Markwardt Corporation  
Marshall W. Nelson & Associates  
Maryland Wire Belt, Inc.  
Measure All  
Mee Material Handling Equipment  
Meredith Machinery  
Metal Exchange  
MetLife  
M.H. Equipment - Kentucky Bowling Green  
Mitch Murch's Maintenance  
M & L Electric  
MNP Corporation  
Modern Tool & Machine, Inc.  
Molten Metal Equipment Inc.  
Motion Industries Inc.

SCHEDULE 1  
List of Interested Parties

MRA – The Management Association  
MSC Industrial Supply – KY  
MTS Systems Corp.  
Neill La Vielle Supply Co.  
Northeast Photocopy  
Northshore Manufacturing  
Novitech Industries  
Overhead Door Co. – KY  
Packaging Systems of Wisconsin  
Palcam Technologies Ltd.  
Parametric Technology Corp  
Penske Truck Leasing Co.  
Pettit Environmental Inc.  
Pollution Control Industries  
Pridgeon and Clay  
Professional Door Systems  
Quality Industrial Services  
Quality Personnel  
Quality Process Controls  
Quintec Integration  
Rand North America  
Regol-G Special Steel Services  
Reinhart Borner Van Duren S.C.  
Restat  
Rimrock Automation, Inc.  
Ring Screw LLC  
Robinson Industries Inc.  
Roush Industries, Inc.  
Schad Boiler Setting Co.  
Schmolz & Bikenbach AG  
Setco Sales Company  
Sheboygan County Treasurer  
Sheboygan Water Utility  
Sheffco, Inc.  
Siemens Product Lifecycle  
Specialty Engine Components  
Standard Resources  
State Machine Tool Company, Inc.  
Stephen Gould Corp.  
Stork Techimet, Inc.  
Strohwig Industries, Inc.  
Sussex Tool  
Systematix, Inc.

**SCHEDULE 1**  
**List of Interested Parties**

Technical Training, Inc.  
Telesis Technologies  
Tetra-Tech  
Thermo-Tech Services, Inc.  
Titan Waste Services (TN)  
Tool North Inc.  
Toyoda Machinery USA  
Trantham Brokerage Inc.  
Tri Phase Automation  
United Erecting of Wisconsin  
United Van Lines LLC  
Veolia Environmental Services  
Varner Engineering  
Viking Electric  
Walbert Trucking, Inc.  
Western Lime Corporation  
Wheelabrator Abrasives  
Willer Tool Corporation  
Winware  
Wisconsin Property Tax Co.  
Wisconsin Tool & Design  
WOW Logistics Company  
W.Y. Campbell & Company  
Yoosung Enterprise Company

SCHEDULE 2  
KPMG Relationships

**Debtors & Affiliates**

J.L. French Automotive Castings, Inc.  
Allotech International LLC  
Central Die LLC  
J.L. French LLC  
J.L. French Automotive LLC  
Nelson Metal Products LLC

**Customers**

American Axle & Manufacturing  
American Axel  
Chrysler Company LLC  
Chrysler DE Mexico SA de CV  
Cimco  
Ford Component Sales  
Ford Credit  
Ford Espana S.A.  
Ford Motor Co LTD/Jaguar  
Ford Motor Co SA de CV  
Ford Motor Company  
Ford Motor Company Ltd.  
Ford Racing Performance Group  
Ford-Werke GMBH  
Franklin Power Products  
Freudenberg-Nok GP  
General Motors Corporation  
General Motors De Mexico  
Global Engine Mfg. Alliance  
GM de Mexico SA  
Goldenwest  
HT Aluminum Specialties  
Hyundai Motor Mfg of Alabama  
International Truck & Engine  
Magna Powertrain  
Magneti Marelli  
Mazda North America Operations  
Moto Diesel Mexicana  
Navistar Inc.  
Newstream Enterprises LLC  
Ohio Module Manufacturing  
Standard Resources Corp.

SCHEDULE 2  
KPMG Relationships

Trienda Corp.  
Unipart Group Limited  
Walker Diecast

**Lenders and Agents**

Bank of America  
BDF Limited (f/k/a Man Mac Limited)  
Black Diamond Capital Management LLC  
Blackstone Debt Advisors LP  
CapitalSource Inc.  
CapitalSource Finance LLC  
Chilton Investment Company LLC  
Credit Capital Investments LLC  
Credit Suisse Alternative  
Dana Corporation  
DDJ Capital Management LLC  
Deephaven Capital Management  
Durham Asset Management Corp./NY  
Fursa Alternative Strategies LLC  
Fursa Master Global Event Driven Fund LP  
GATX Corp. Specialty Finance Portfolio Management  
GE Asset Management Inc.  
GE Capital Solutions  
Goldman Sachs Credit Partners L.P.  
Longacre Fund Management  
Longacre Management LLC  
McDonnell Investment Management  
Monarch Alternative Capital  
Morgan Stanley/Global Capital Markets  
Nomura Corporate Research  
Q Investments LP/NY  
Quadrangle Group LLC  
Stark Investments  
Strategic Value Partners  
Strategic Value Master Fund Ltd.  
TCW Shared Opportunity Fund III, LP  
TCW Shared Opportunity Fund IV, L.P.  
TCW Shared Opportunity Fund IVB, L.P.  
TCW/DRUM Special Situation Partners, LLC  
The Bank of New York  
Wayzata Investment Partners LLC  
Wayzata Opportunities Fund II, L.P.



SCHEDULE 2  
KPMG Relationships

Wayzata Recovery Fund, LLC  
Wells Fargo Bank  
Wells Fargo Business Credit  
Wilmington Trust FSB

**Depository Banks**

American Express  
Banc of America Securities  
Branch Banking & Trust  
CapitalSource LLC  
GE Capital  
GE Commercial Finance  
Goldman Sachs  
Goldman Sachs Credit Partners  
The Bank of New York  
Wells Fargo Bank

**Landlords**

Northwestern Mutual Life

**Current and Former Directors and Officers (last two years)**

None

**Litigation Parties**

Federal-Mogul  
Interment Corporation  
Kevin Phillips

**Professionals**

American Appraisal Association  
Abernathy Macgregor Group  
Bartech Group  
Choate, Hall & Stewart LLP  
Conway Mackenzie & Dunleavy  
Deloitte & Touche LLP  
Deloitte Tax LLP  
Ernst & Young

SCHEDULE 2  
KPMG Relationships

Heidrick & Struggles, Inc.  
Honigman Miller Schwartz & Cohn LLP  
Houlihan Lokey Howard & Zukin  
Latham & Watkins  
Miller, Canfield, Paddock and Stone P.L.C.  
Pachuski, Stang, Ziehl & Jones LLP – Reinhart Borner Van Duren S.C.  
Ryan Inc.  
Simpson Thacher & Bartlett LLP  
The Pic Group  
Varnum Riddering Schmidt & Howlett LLP

**Insurers**

Beazley Insurance Company, Inc.  
Chubb Group of Insurance Companies  
Delta Dental Plan of Wisconsin  
HCC Global Financial Products  
Provident Life and Accident  
Seguros Inbursa SA  
Sentry Insurance  
Travelers (St. Paul Travelers)  
XL Capital Limited  
Zurich America Insurance Company

**Shareholders and Equity Investors**

Banc of America Securities  
CEDE & Co.  
Fursa Alternative Strategies LLC  
GE Capital CFE, Inc.  
Man Mac 3 Limited  
Morgan Stanley & Co. Incorporated  
QVT Fund LP  
Strategic Value Master Fund, Ltd.  
Strategic Value Credit Opportunities Master Fund LP  
TCW Shared Opportunity Fund III, LP  
TCW Shared Opportunity Fund IV, L.P.  
TCW Shared Opportunity Fund IVB, L.P.  
TCW/DRUM Special Situation Partners, LLC  
Wayzata Recovery Fund LLC

SCHEDULE 2  
KPMG Relationships

**Utilities**

Alliant Energy  
ANX EBusiness Corp.  
AT&T  
AT&T Mobility  
AT&T Wireless  
AT&T Yellow Pages  
Atmos Energy – GA  
Atmos Energy – KY  
Avaya Communications  
Cingular Wireless  
Constellation Newenergy Gas Division  
Indiana Michigan Power  
Integrus Energy Services  
Michigan Gas Utilities  
Nextel Partners Inc.  
Norlight Telecommunications  
Sprint  
Sprint (Nextel)  
Veolia Environmental Services  
Veolia ES Solid Waste MID  
Verizon Business  
Verizon Business (MCI)  
Windstream Communications  
Wisconsin Public Service

**200 Largest Unsecured Creditors**

Aar-Kel Moulds, Ltd  
ABB Inc. – MI  
ABB, Inc. – WI  
ADP, Inc.  
Air Hydro Power  
Airgas Mid-America  
Airgas Safety  
Airgas Specialty Products  
Allied Barton Security Service  
Alliant Energy  
American Industrial Services  
Ameripride  
Applied Industrial Technologies  
Automotive Engineering Services

SCHEDULE 2  
KPMG Relationships

Brenntag Mid-South, Inc.  
Business Communication Systems  
Camcar LLC  
Chem Trend Inc.  
CH Robinson Worldwide, Inc.  
Cimco  
Cobra Patterns & Models  
Dana Global Products – ME  
Dana Corp. – Plumley Division  
EKK, Inc.  
Englewood Electric  
Ernst & Young  
Fastenal Co.  
Federal-Mogul  
Flir Systems Inc  
Freudenberg-Nok  
Fulbright and Jaworski LLP  
Guardsmark  
Henkle Loctite Corporation  
Hi-Tech  
Intermet Corporation  
Intermet Columbus Foundry  
Latham Watkins  
Lee Hecht Harrison, LLC  
Litens Automotive – Concord, Canada  
Litens Automotive – Woodbridge, Canada  
Magneti Marelli Cofap Comphania  
Mahle Componetes de Moto  
Mahle Engine Components  
Mark IV Automotive  
Maryland Wire Belt, Inc.  
MetLife  
Molten Metal Equipment Inc.  
Motion Industries Inc.  
MTS Systems Corp.  
Northshore Manufacturing  
Overhead Door Co. – KY  
Parametric Technology Corp  
Penske Truck Leasing Co.  
Pollution Control Industries  
Quality Process Controls  
Rand North America  
Reinhart Borner Van Duren S.C.

**SCHEDULE 2**  
**KPMG Relationships**

Restat  
Ring Screw LLC  
Schmolz & Bikenbach AG  
Siemens Product Lifecycle  
Standard Resources  
Stephen Gould Corp.  
Stork Techimet, Inc.  
Telesis Technologies  
Tetra-Tech  
Toyoda Machinery USA  
United Van Lines LLC  
Veolia Environmental Services  
Viking Electric  
Wheelabrator Abrasives  
Winware  
Yoosung Enterprise Company