

February 2, 2010

Hearing date: March 2, 2010
Docket Number 133

Jones Day
North Point
901 Lakeside Avenue
Cleveland, Ohio 44114-1190
Attn: Daniel Syphard, Esq.

Case Number 09-13412 (MG)
Objection Number 10

Subject: Objection with the Clerk of the United States Bankruptcy for the Southern District of New York

This letter is regarding the objection filed by Oldco M Corporation for responsibility of debit for the guaranteed pension owed to Steven Loren Allor. Oldco M Corporation need's to be held responsible / cover any short fall of guaranteed payment not covered by PBGC.

Please see attached documentation.

Let me know if you have any questions or require addition information.

Sincerely



Steven L. Allor
22937 Furton
St. Clair Shores, Mi. 48082

Ph: 586-296-1217
Cell Ph: 586-246-8617

metaldyne

MASCOTECH INC. PENSION PLAN (THE "PLAN")

PERSONAL STATEMENT OF PENSION BENEFITS AS OF DECEMBER 31, 2002

Prepared For: Steven L Allor

Social Security No: [REDACTED]
Your Date of Birth: [REDACTED]
Original Hire Date: 09/08/1986
Benefit Service Date: 09/27/1993
Date of Participation: 01/01/1989
Location: Hamburg
Vesting Percentage: 100%

Your Benefit Earned as of December 31, 2002

You have earned a pension benefit from the (the "Plan"). This accrued benefit, based on your wage history and service as of December 31, 2002 with Metaldyne Corporation, is the benefit payable to you at age 65. Please note, this pension benefit will change for any optional forms of payment or early commencement of benefits you may elect when you retire. In addition, you must meet the 100% vesting requirement to be eligible for this benefit.

Your Monthly Pension Benefit payable at Age 65 is 645.32.

Your Personal Information

This Statement was prepared using the following information from your Plan file:

Wage Information:

2002	\$83,627.96	1997	\$62,112.00
2001	\$80,799.94	1996	\$60,240.00
2000	\$78,000.00	1995	\$58,512.00
1999	\$73,499.92	1994	\$56,000.00
1998	\$64,608.00	1993	\$0.00

Benefit Calculation Details

- | | |
|---|-------------|
| 1. Annual Final Average Earnings (highest 5 consecutive years) | \$76,107.16 |
| 2. Years of Benefit Service at December 31, 2002 (maximum 30 years) | 9.25 |
| 3. Monthly Pension Benefit Payable at Age 65
(1) x (2) x 1.1% + 12 | \$645.32 |

See Reverse Side Of This Statement For Additional Details

Normal Retirement Date

Your Normal Retirement Date is the first day of the month coincident with or next following the later of your attainment of age 65 or completion of 5 years of participation.

Frozen Accrued Retirement Benefit as of December 31, 2002

Your accrued retirement benefit represents the frozen monthly benefit that you will receive at your Normal Retirement Date based on your Final Average Earnings and Benefit Service determined as of December 31, 2002. Since the Plan has frozen accruals as of December 31, 2002, i.e. credited service has ceased, you will not earn additional benefit accruals under the Plan. If you terminate or die prior to being 100% vested, you will forfeit the benefit.

Vesting

Your vesting percentage is measured from your date of hire. You become 100% vested after you complete 5 years of vesting service. While benefit service has been frozen, you may continue to earn vesting service beyond December 31, 2002 as long as you remain an active employee.

Early Commencement of Benefits

If you are vested and no longer employed with the Company, you may begin to receive a benefit after you attain age 55 if you have 5 years of vesting service prior to your termination of employment. The accrued benefit will be actuarially reduced to reflect early commencement.

Form of Payment

The benefit amount from the Plan as shown on this statement is payable for your lifetime with 5 years guaranteed. This form of payment is called a 5 Year Period Certain & Life Annuity. However, if you are married when you retire, your benefit will be paid in an actuarial equivalent form called a 50% Joint & Survivor Annuity. If you elect a form of payment which provides your spouse with less than a 50% Joint & Survivor Annuity at your death, you must provide the Company with your spouse's written consent to the election.

Your monthly pension benefit is based on current wage and service information we maintain for you. Wage information is based on eligible plan compensation that you earned while a participant in the plan. Adjustments may be required for periods of part-time service. While every attempt has been made to ensure all information is accurate, this information is subject to correction. Your final pension benefit will be determined when you actually retire.

Steven L. Aller

PLYMO