

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

	X		
	:		
In re	:		Chapter 11
	:		
Oldco M Corporation	:		Case No. 09-13412 (MG)
(f/k/a Metaldyne Corporation), <i>et al.</i> ,	:		
Debtors.	:		(Jointly Administered)
	:		
	:		
	X		

**DECLARATION OF WILLIAM MCDONALD IN SUPPORT OF  
CERTAIN OMNIBUS OBJECTIONS OF DEBTORS AND DEBTORS IN POSSESSION**

STATE OF NEW YORK                    )  
  )        SS:  
COUNTY OF NEW YORK                )

I, William McDonald, make this Declaration under 28 U.S.C. § 1746 and state as follows:

1. I am older than 21 years of age and suffer no legal disability. I am competent to make this Declaration.
  
2. I am a consultant at Accretive Solutions-Detroit, Inc. ("Accretive"), the claim reconciliation managers employed in these cases. Among my responsibilities in this position, I am one of the individuals at Accretive responsible for assisting the Debtors in their review and analysis of all filed and scheduled claims in these chapter 11 cases and coordinating the overall reconciliation process.
  
3. I submit this Declaration for all permissible purposes under the Federal Rules of Bankruptcy Procedure, the Federal Rules of Civil Procedure and the Federal Rules of Evidence in support of:

- Omnibus Objection of Debtors and Debtors in Possession Seeking to Disallow Certain Late-Filed Claims (Omnibus Objection No. 2) (Docket No. 1134);
- Omnibus Objection of Debtors and Debtors in Possession Seeking to Disallow Certain Duplicate Claims Contingent Upon Confirmation of the Second Amended Joint Plan of Liquidation of Debtors and Debtors in Possession (Omnibus Objection No. 8) (Docket No. 1209);
- Omnibus Objection of Debtors and Debtors in Possession Seeking to Disallow Certain Claims Filed by Current or Former Employees of the Debtors (Omnibus Objection No. 9) (Docket No. 1259); and
- Omnibus Objection of Debtors and Debtors in Possession Seeking to Disallow Certain Pension Claims Filed by Current an Former Employees of the Debtors (Omnibus Objection No. 10-20) (Docket Nos. 1260-1270)

(collectively, the "Objections").<sup>1</sup>

4. My colleague at Accretive, Daphne Corry Hoppenrath submitted declarations in support of the Objections. See Docket Nos. 1134; 1209; 1260-1270 Exs. 2 (collectively, the "Hoppenrath Declarations"). Ms. Hoppenrath recently went on leave from Accretive.

5. I have read the Objections and the Hoppenrath Declarations. Additionally, I have worked with Ms. Hoppenrath to familiarize myself with the process used to review the claims that were the subject of and the facts set forth in the Objections and the Hoppenrath Declarations.

6. If called as a witness, I can testify competently to the content of the Hoppenrath Declarations.

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<sup>1</sup> Capitalized terms not otherwise defined herein have the meanings given to them in the Objection.

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

Dated: March 1, 2010

/s/ William McDonald  
William McDonald  
Consultant, Accretive Solutions-Detroit Inc.