

**Exhibit A**

Techneglas and any property acquired by Techneglas pursuant to the Plan shall revert in Techneglas as Reorganized Techneglas, free and clear of all Liens and Claims, including, without limitation, any Liens and Claims of the PBGC. On and after the Effective Date, Reorganized Techneglas may operate its business ~~until the Bankruptcy Court enters a final decree closing the Techneglas Chapter 11 Case in accordance with section 350 of the Bankruptcy Code~~, and may use, acquire, or dispose of property and compromise or settle any Claims or Interests without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules, other than those restrictions expressly imposed by the Plan and the Confirmation Order.

**E. CORPORATE ACTION**

Upon the entry of the Confirmation Order by the Bankruptcy Court, all matters provided under the Plan involving the corporate structure of the Debtors shall be deemed authorized and approved without any requirement of further action by the Debtors, the Debtors' shareholders or the Debtors' boards of directors. In the event that there is a Post Confirmation Entity, Techneglas (and its board of directors) shall dissolve or otherwise terminate its existence following the Effective Date and is authorized to dissolve or terminate the existence of non-Debtor subsidiaries following the Effective Date. ~~In the event that there is a Reorganized Techneglas, Techneglas (and its board of directors) shall dissolve or otherwise terminate its existence when the Bankruptcy Court enters a final decree closing the Techneglas Chapter 11 Case in accordance with section 350 of the Bankruptcy Code.~~

**F. PRESERVATION OF CAUSES OF ACTION**

Except as otherwise provided in the Plan, including, without limitation, Article III.E of the Plan, the Confirmation Order, or in any document, instrument, release or other agreement entered into in connection with the Plan, in accordance with section 1123(b) of the Bankruptcy Code, to the maximum extent permitted under the Bankruptcy Code, the Debtors shall retain all Causes of Action, including the Causes of Action listed in the Exhibit Book. Thus, (a) NEG Distribution NewCo, or Reorganized Techneglas, as applicable, may enforce, sue on, settle, or compromise (or decline to do any of the foregoing) any or all of Techneglas' Causes of Action; (b) Reorganized NEG Ohio may enforce, sue on, settle, or compromise (or decline to do any of the foregoing) any or all of NEG Ohio's Causes of Action; and (c) Reorganized NEG America may enforce, sue on, settle, or compromise (or decline to do any of the foregoing) any or all of NEG America's Causes of Action.

**1. Bankruptcy Causes of Action**

The respective Debtors are currently investigating whether to pursue potential Causes of Action against any Creditors, Entities, or other Persons, but not as against the Released Parties. The investigation has not been completed to date, and under the Plan, the Post Confirmation Trustee and the Reorganized Entities, as applicable, retain the right on behalf of each of the respective Debtors and Reorganized Debtors to commence and pursue any and all Causes of Action. Potential Causes of Action currently being investigated by one or more of the Debtors, which may, but need not, be pursued by each of the respective Debtors before the Effective Date or by the Post Confirmation Trustee and the Reorganized Entities, as applicable, after the Effective Date include, without limitation, the following Causes of Action:

- (i) All actual or potential avoidance actions pursuant to any applicable section of the Bankruptcy Code including, without limitation, sections 544, 545, 547, 548, 549, 550, 551, 553(b) and/or 724(a) of the Bankruptcy Code, arising from any transaction involving or concerning the Debtors, and among others, without limitation, those entities listed in the Exhibit Book;
- (ii) All actual or potential actions, whether legal, equitable or statutory in nature, for, or in any way involving, the collection of accounts receivable or general ledger items that are due and owing to the Debtors, including without limitation trade receivables, rent and other lease and