

United States Bankruptcy Court for the Eastern District of Michigan

Name of Debtor HOWELL INDUSTRIES INC	Case Number 04-74381
Name of Creditor (The person or other entity to whom the debtor owes money or property) Pension Benefit Guaranty Corporation	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the
Name and address where notices should be sent Pension Benefit Guaranty Corporation Attn Kenneth J Cooper, Attorney Office of the General Counsel Suite 340 1200 K Street, N W Washington D C 20005-4026 Telephone number (202) 326-4020 Ext 3754	Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim, dated _____
Account or other number by which creditor identifies debtor N/A	THIS SPACE IS FOR COURT USE ONLY

1 Basis for Claim

<input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other Statutory liability under 26 U.S.C. § 412 and 29 U.S.C. § 1082 to the Howell Industries Inc Retirement Income Plan for unpaid minimum funding contributions. See attached statement.	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Your SS# _____ Unpaid compensation for services performed from _____ to _____ (date) (date)
--	--

2 Date debt was incurred See attached statement	3 If court judgment, date obtained N/A
---	--

4 Total Amount of Claim at Time Case Filed \$ unliquidated

If all or part of your claim is secured or entitled to priority also complete Item 5 or 6 below

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.

5 Secured Claim

Check this box if your claim is secured by collateral (including a right of setoff)

Brief Description of Collateral

Real Estate Motor Vehicle
 Other _____

Value of Collateral _____

Amount of arrearage and other charges at time case filed included in secured claim if any \$ _____

6 Unsecured Priority Claim

Check this box if you have an unsecured priority claim

Amount entitled to priority \$ unliquidated

Specify the priority of the claim

Wages salaries or commissions (up to \$4300) * earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business whichever is earlier — 11 U.S.C. § 507(a)(3)

Contributions to an employee benefit plan — 11 U.S.C. § 507(a)(4)

Up to \$1 950* of deposits toward purchase lease or rental of property or services for personal family or household use—11 U.S.C. § 507(a)(6)

Alimony maintenance or support owed to a spouse former spouse or child 11 U.S.C. § 507(a)(7)

Taxes or penalties owed to governmental units—11 U.S.C. § 507(a)(8)

Other Specify applicable paragraph of 11 U.S.C. § 507(a)(1)

* Amounts are subject to adjustment on 4/1/98 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment

See attached statement

7 Credits The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim

8 Supporting Documents Attach copies of supporting documents such as promissory notes purchase orders, invoices, itemized statements of running accounts contracts court judgments mortgages, security agreements, and evidence of perfection of lien DO NOT SEND ORIGINAL DOCUMENTS If the documents are not available explain If the documents are voluminous, attach a summary

9 Date-Stamped Copy To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim

Date 1/28/05

Sign and print the name and title if any of the creditor or other person authorized to file this claim (attach copy of power of attorney if any)
 Stephen D Schraber, Assistant General Counsel

THIS SPACE IS FOR COURT USE ONLY

FILED

FEB 01 2005

BMC

Oxford Automotive Inc
01791

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF MICHIGAN

In re) Chapter 11
)
HOWELL INDUSTRIES, INC) Case No 04-74381
)
Debtor)

**STATEMENT OF THE PENSION BENEFIT GUARANTY CORPORATION
IN SUPPORT OF ITS CLAIM FOR MINIMUM FUNDING CONTRIBUTIONS**

The Pension Benefit Guaranty Corporation (“PBGC”), on behalf of the Howell Industries, Inc Retirement Income Plan (the “Pension Plan”), hereby submits this Statement in Support of its claim for minimum funding contributions against the above-captioned debtor (“Debtor”), stating

1 PBGC is a wholly-owned United States government corporation, and an agency of the United States, that administers the defined benefit pension plan termination insurance program under Title IV of the Employee Retirement Income Security Act of 1974 (“ERISA”), 29 U S C §§ 1301-1461 (2000 & Supp I 2001) PBGC guarantees the payment of certain pension benefits upon the termination of a single-employer pension plan covered by Title IV of ERISA When an underfunded plan terminates, PBGC generally becomes trustee of the plan and, subject to certain statutory limitations, pays the plan's unfunded benefits with its insurance funds See 29 U S C §§ 1321-1322, 1342, 1361

2 The Pension Plan is a single-employer defined benefit pension plan covered by Title IV of ERISA See 29 U S C § 1321

3 The Debtor is the contributing sponsor of the Pension Plan, 29 U S C § 1301(a)(13)

4 On December 7, 2004, the Debtor filed a voluntary petition under Chapter 11 of the Bankruptcy Code

5 The contributing sponsor of the Pension Plan and each member of its controlled group are jointly and severally liable to the Pension Plan for contributions necessary to satisfy the minimum funding standards under section 412 of the Internal Revenue Code (“IRC”) and section 302 of ERISA 26 U S C § 412(c)(11), 29 U S C § 1082(c)(11) If the Pension Plan terminates, this liability may be owed to PBGC as the trustee appointed under 29 U S C §§ 1342, 1362(c) Also, the Debtor may be contractually obligated to contribute to the Pension Plan

6 This is an unliquidated claim for contributions that may be owed to the Pension Plan It is entitled to priority as follows

- (a) The normal cost portion of contributions attributable to the post-petition period are entitled to administrative priority as ordinary course business expenses 11 U S C §§ 503(b), 507(a)(1)
- (b) The normal cost portion of contributions attributable to the 180-days immediately preceding the petition filing date (or cessation of the debtor’s business if earlier) are entitled to priority under 11 U S C § 507(a)(4)

7 Any contributions not entitled to priority are asserted as a general unsecured claim

8 Documents supporting this claim include the Pension Plan document, with applicable amendments, relevant collateral agreements, if any, United States Internal Revenue Service Form 5500s, and annual actuarial valuation reports for the Pension Plan On information and belief, Debtor, the contributing sponsor or a member of its controlled group has in its possession and control copies or originals of these documents

9 PBGC is not aware of any other claim for these contributions having been filed by any person on behalf of the Pension Plan

10 PBGC's investigation of this matter is continuing. The agency reserves the right to amend, modify and supplement this proof of claim and/or to file additional proofs of claim. The filing of this proof of claim is not intended to be and shall not be construed as (1) an election of remedy or (2) a waiver or limitation of any rights of PBGC, the Pension Plan or any of its beneficiaries or participants.

STEPHEN D SCHREIBER
Assistant General Counsel
KENNETH J COOPER
Attorney
Office of the General Counsel
PENSION BENEFIT GUARANTY CORPORATION
On behalf of the Howell Industries, Inc
Retirement Income Plan
1200 K Street, N W
Washington, D C 20005-4026
(202) 326-4020 ext 3754
FAX (202) 326-4112



Pension Benefit Guaranty Corporation
1200 K Street, N W , Washington, D C 20005-4026

VIA FEDERAL EXPRESS

JAN 31 2005

Oxford Automotive, Inc *et al*
c/o The BMC Group, Inc
1330 East Franklin Avenue
El Segundo, CA 90245

Re Oxford Automotive, Inc *et al*
Case Nos 04-74733 *et al*

Dear Sir/Madam

Enclosed are one-hundred and sixty eight (168) proofs of claim and supporting statements for filing in the above- captioned cases Please note that there are fourteen (14) separate claims being filed against each of the twelve (12) debtors

Also enclosed is one copy of each proof of claim form Please file-stamp these copies and return them to me in the enclosed, pre-paid envelope

If you have any questions, please feel free to call me at (202) 326-4020, ext 3754

Very truly yours,

A handwritten signature in black ink, appearing to read "Kenneth J. Cooper", is written over a horizontal line.

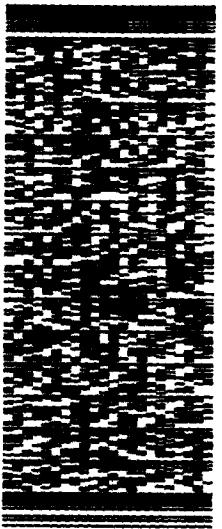
Kenneth J Cooper
Attorney
Office of the General Counsel

cc Dennis Kayes, Esq

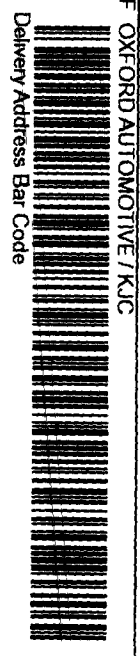
From Origin ID (202)326-4020
Adira Hill
PENSION BENEFIT GUARANTY CORP
1200 K St NW
Washington, DC 20005



SHIP TO (000)000-0000 BILL SENDER
THE BMC GROUP, INC
OXFORD AUTOMOTIVE, INC ET AL
1330 EAST FRANKLIN AVENUE
EL SEGUNDO, CA 90245



Ship Date 31JAN05
Actual Wgt 9 LB
System# 1320861/INET2000
Account# S*****

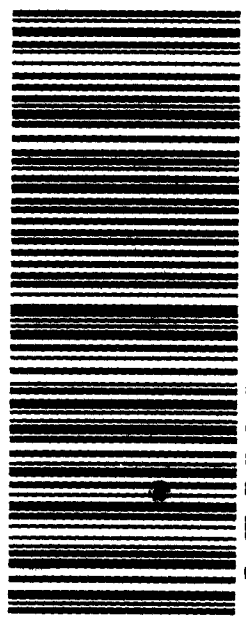


PRIORITY OVERNIGHT

TRK# 7915 3822 4519
90245 -CA-US

TUE
Deliver By
01FEB05
A1

NI AVXA



ny.

World On Time

061002-7728
02/72 REV 10/04