


<b>United States Bankruptcy Court</b> <u>Eastern</u> <b>District of</b> <u>Michigan</u>		
Name of Debtor CE TECHNOLOGIES INC		Case Number 04-74379
Name of Creditor (The person or other entity to whom the debtor owes money or property) Pension Benefit Guaranty Corporation		THIS SPACE IS FOR COURT USE ONLY
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		
Account or other number by which creditor identifies debtor N/A		
<b>1 Basis for Claim</b> <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 29 U S C §§ 1362 1368 for unfunded benefit liabilities See attached statement		<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
<b>2 Date debt was incurred</b> Debt is contingent on termination of pension plan(s)		<b>3 If court judgment, date obtained</b> N/A
<b>4 Total Amount of Claim at Time Case Filed</b> \$ <u>3,269,200 (est)</u> If all or part of your claim is secured or entitled to priority also complete Item 5 or 6 below <input type="checkbox"/> 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		
<b>5 Secured Claim</b> <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff) Brief Description of Collateral <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____  Value of Collateral _____  Amount of arrearage and other charges at time case filed included in secured claim if any \$ _____		<b>6 Unsecured Priority Claim</b> <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ <u>3,269,200 (est)</u> Specify the priority of the claim <input type="checkbox"/> 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) <input type="checkbox"/> Contributions to an employee benefit plan — 11 U S C § 507(a)(4) <input type="checkbox"/> 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) <input type="checkbox"/> Alimony maintenance or support owed to a spouse former spouse or child 11 U S C § 507(a)(7) <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units—11 U S C § 507(a)(8) <input checked="" type="checkbox"/> Other Specify applicable paragraph of 11 U S C § 507(a)(1), 503(b)(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
<b>7 Credits</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim <b>8 Supporting Documents</b> 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 <b>9 Date-Stamped Copy</b> To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		THIS SPACE IS FOR COURT USE ONLY  <b>FILED</b>  <b>FEB 01 2005</b>  <b>BMC</b>  Oxford Automotive Inc  01862
Date <u>1/28/05</u>	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 Schreiber, Assistant General Counsel	
Penalty for presenting fraudulent claim Fine of up to \$500 000 or imprisonment for up to 5 years or both 18 U S C §§ 152 and 3571		

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

In re ) Chapter 11  
 )  
CE TECHNOLOGIES, INC , ) Case No 04-74379  
 )  
 )  
Debtor )

**STATEMENT OF THE PENSION BENEFIT GUARANTY CORPORATION  
IN SUPPORT OF ITS CLAIM FOR UNFUNDED BENEFIT LIABILITIES**

The Pension Benefit Guaranty Corporation (“PBGC”) hereby submits this Statement in Support of its claim against the above-captioned debtor (“Debtor”) for unfunded benefit liabilities pursuant to 29 U S C § 1362, 1368, 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 Howell Industries, Inc is the contributing sponsor, 29 U S C § 1301(a)(13), of three single-employer defined benefit pension plans that are covered by Title IV of ERISA See 29 U S C § 1321 These pension plans (collectively, the “Pension Plans”) are

a) The Howell Industries, Inc Retirement Plan for Hourly Employees at LaPeer Plant,

b) The Howell Industries, Inc United Steelworkers of America Local 1618-2 Pension Plan,

c) The Howell Industries, Inc Retirement Income Plan

3 The Debtor is a member of the contributing sponsor's controlled group,  
29 U S C § 1301(a)(14)

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

5 This claim is contingent on termination of one or more of the Pension Plans *See*  
29 U S C §§ 1341-1342 If and when one or more of the Pension Plans terminate, PBGC will  
amend this claim as necessary

6 In the event of a termination of one or more of the Pension Plans, the assets of  
each terminating pension plan may be insufficient to cover the respective benefit liabilities This  
insufficiency is the amount of the unfunded benefit liabilities of each of the Pension Plans  
*See* 29 U S C § 1362(b)

7 Upon termination of one or more of the Pension Plans, the contributing sponsor  
and each member of the contributing sponsor's controlled group become jointly and severally  
liable to PBGC for the amount of the unfunded benefit liabilities of each terminating pension  
plan 29 U S C § 1362(a), (b), *see* 29 U S C § 1301(a)(18)

8 The estimated total amount of the Pension Plans' unfunded benefit liabilities is  
\$3,269,200 The total amount of this claim will depend upon which of the Pension Plans, if any,  
are terminated The estimated unfunded benefit liabilities of each of the Pension Plans is as  
follows

a) The Howell Industries, Inc Retirement Plan for Hourly Employees at LaPeer Plant \$882,000

b) The Howell Industries, Inc United Steelworkers of America Local 1618-2 Pension Plan \$2,188,500

c) The Howell Industries, Inc Retirement Income Plan \$198,700

9 If any person liable to PBGC under 29 U S C § 1362 fails to pay the liability after demand, a lien arises in favor of PBGC as of the termination date of the plan The amount of the lien is limited to 30% of the collective net worth of all the liable parties 29 U S C § 1368(a) For purposes of the Bankruptcy Code, the lien is “treated in the same manner as a tax due and owing to the United States ” 29 U S C § 1368(c)(2)

10 This claim is an administrative expense entitled to priority as a tax incurred by the estate, in an amount up to 30% of the controlled group’s collective net worth 11 U S C §§ 503(b)(1)(B), 507(a)(1), 29 U S C § 1368(a), (c)(2) Independently, it also meets the definition of a “tax” for bankruptcy purposes because it is an involuntary pecuniary burden imposed on individuals or their property for public purposes, including to defray the government’s expenses

11 Alternatively, this claim is entitled to tax priority under 11 U S C § 507(a)(8), in an amount up to 30% of the controlled group’s collective net worth

12 Any amount not entitled to priority is asserted as a general unsecured claim

13 By filing this claim, PBGC asserts its contingent claim and demands payment of the unfunded benefit liabilities of the Pension Plans

14 Documents supporting this claim include the plan document for each of the Pension Plans, with applicable amendments, relevant collateral agreements, if any, United States

Internal Revenue Service Form 5500s, and annual actuarial valuation reports for the Pension Plans. On information and belief, the Debtor, the contributing sponsor or a member of its controlled group has in its possession and control copies or originals of these documents.

15 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. This claim may be subject to a right of setoff by PBGC as an agency of the United States government, and the right of the United States to withhold subject to offset amounts due from other federal entities. 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 Plans or any of their beneficiaries or participants.

STEPHEN D SCHREIBER  
Assistant General Counsel  
KENNETH J COOPER  
Attorney  
Office of the General Counsel  
PENSION BENEFIT GUARANTY CORPORATION  
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

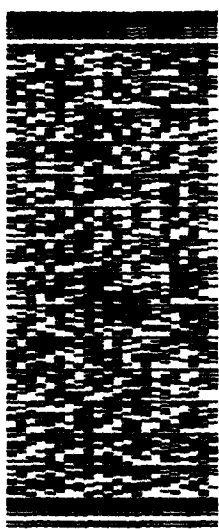
From Origin ID (202)326-4020  
Arlene Hill  
PENSION BENEFIT GUARANTY CORP  
1200 K ST NW  
Washington, DC 20005



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  
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Account# S \*\*\*\*\*

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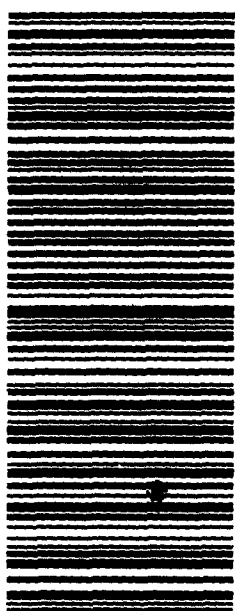
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