

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

VOLUNTARY PETITION

Name of Debtor (if individual, enter Last, First, Middle): Meridian Automotive Systems, Inc.
Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 6 years (include married, maiden, and trade names): American Bumper & Mfg. Co.
Soc. Sec./Tax I.D. No. (if more than one, state all): 38-2212037
Street Address of Debtor (No. & Street, City, State & Zip Code): 550 Town Center Drive Suite 475 Dearborn, Michigan 48126
County of Residence or of the Principal Place of Business: Wayne County, Michigan
Mailing Address of Debtor (if different from street address):
Location of Principal Assets of Business Debtor (if different from street address above):

Information Regarding the Debtor (Check the Applicable Boxes)

Venue (Check any applicable box)
Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.
There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.
Type of Debtor (Check all boxes that apply)
Individual(s)
Corporation
Partnership
Other
Railroad
Stockbroker
Commodity Broker
Chapter or Section of Bankruptcy Code Under Which the Petition is Filed (Check one box)
Chapter 7
Chapter 9
Sec. 304 - Case ancillary to foreign proceeding
Chapter 11
Chapter 12
Chapter 13
Filing Fee (Check one box)
Full filing Fee attached
Filing Fee to be paid in installments (Applicable to individuals only)
Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form No. 3.

Statistical/Administrative Information (Estimates only)
Debtor estimates that funds will be available for distribution to unsecured creditors
Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.
Estimated Number of Creditors
Estimated Assets
Estimated Debts

THIS SPACE IS FOR COURT USE ONLY

Voluntary Petition (This page must be completed and filed in every case)	Name of Debtor(s): FORM B1, Page 2 Meridian Automotive Systems, Inc.
Prior Bankruptcy Case Filed Within Last 6 Years (if more than one, attach additional sheet)	
Location Where Filed: NONE	Case Number: _____ Date Filed: _____
Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor (if more than one, attach additional sheet)	
Name of Debtor: See Attachment	Case Number: _____ Date Filed: _____
District: _____	Relationship: _____ Judge: _____
Signatures	
<p style="text-align: center;">Signature(s) of Debtor(s) (Individual/Joint)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Debtor</p> <p>X _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (if not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15d of the Securities Exchange Act of 1934 and is requesting relief under chapter 11)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition</p> <p style="text-align: center;">Exhibit B</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, and have explained the relief available under each such chapter.</p> <p>X _____ Signature of Attorney for Debtor(s) Date</p> <p style="text-align: center;">Exhibit C</p> <p>Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?</p> <p><input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition <input checked="" type="checkbox"/> No</p>
<p style="text-align: center;">Signature of Attorney for Debtor</p> <p>X <u>James F. Conlan</u> <u>Robert S. Brady</u></p> <p>Printed Name of Attorneys for Debtor Young Conaway Stargatt & Taylor, LLP Sidley Austin Brown & Wood LLP</p> <p>Firm Name Bank One Plaza The Brandywine Building 10 South Dearborn 1000 West Street, 17th Floor Chicago, IL 60603 Wilmington, DE 19801</p> <p>Address (312) 853-7000 (302) 571-6600</p> <p>Telephone Number April 26, 2005 April 26, 2005</p> <p>Date</p>	<p style="text-align: center;">Signature of Non-Attorney Petition Preparer</p> <p>I certify that I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110, that I prepared this document for compensation, and that I have provided the debtor with a copy of this document.</p> <p>_____ Printed Name of Bankruptcy Petition Preparer</p> <p>_____ Social Security Number</p> <p>_____ Address</p> <p>Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document:</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p>_____ Signature of Bankruptcy Petition Preparer</p> <p>_____ Date</p> <p>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.</p>
<p style="text-align: center;">Signature of Debtor (Corporation/Partnership)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.</p> <p>The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X <u>Richard E. Newsted</u></p> <p>Signature of Authorized Individual Richard E. Newsted Printed Name of Authorized Individual</p> <p><u>President</u> Title of Authorized Individual</p> <p><u>April 26, 2005</u> Date</p>	

ATTACHMENT TO VOLUNTARY PETITION

Pending Bankruptcy Cases Filed by Affiliates of the Debtor:

On April 26, 2005, each of the affiliated entities listed below, including the Debtor in this chapter 11 case (collectively, the "Debtors"), filed a petition in this Court for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330 (the "Bankruptcy Code"). Meridian Automotive Systems, Inc. is the ultimate parent corporation of each of the other Debtors, which are wholly-owned subsidiaries of Meridian Automotive Systems, Inc. Contemporaneously with the filing of their voluntary petitions, the Debtors filed a motion requesting that the Court consolidate their chapter 11 cases for administrative purposes only.

The Debtors are the following entities:

Meridian Automotive Systems – Composites Operations, Inc.
Meridian Automotive Systems, Inc.
Meridian Automotive Systems – Angola Operations, Inc.
Meridian Automotive Systems – Construction, Inc.
Meridian Automotive Systems – Detroit Operations, Inc.
Meridian Automotive Systems – Grand Rapids Operations, Inc.
Meridian Automotive Systems – Heavy Truck Operations, Inc.
Meridian Automotive Systems – Shreveport Operations, Inc.
Meridian Automotive Systems – Mexico Operations, LLC

**CERTIFICATE OF RESOLUTIONS OF THE BOARD OF
DIRECTORS OF MERIDIAN AUTOMOTIVE SYSTEMS, INC.**

I, Richard E. Newsted, President of Meridian Automotive Systems, Inc., a Michigan corporation (the "Company"), hereby certify that at a special meeting of the Board of Directors of the Company duly called and held on April 25, 2005, the following resolutions were duly adopted in accordance with the requirements of applicable law, and that said resolutions have not been modified or rescinded, and are still in full force and effect on the date hereof:

RESOLVED, that in the judgment of the Board of Directors of the Company, it is desirable and in the best interests of the Company, its creditors, stockholders, employees, and other interested parties that a petition be filed by the Company seeking relief under the provisions of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code");

RESOLVED, that any individual duly appointed by the Board of Directors as the Chief Executive Officer, Interim Chief Executive Officer, Chief Operating Officer, Chief Financial Officer, President, Executive Vice President, Senior Vice President, Vice President, Secretary, Assistant Secretary, Treasurer or Assistant Treasurer (each, an "Authorized Officer" and together, the "Authorized Officers") are, and each of them is, hereby authorized and empowered on behalf of, and in the name of, the Company to execute and verify or certify a petition under chapter 11 of the Bankruptcy Code and to cause the same to be filed in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") at such time as said Authorized Officer executing the same shall determine and in such form or forms as such Authorized Officer may approve;

RESOLVED, that the law firm of Sidley Austin Brown & Wood LLP, Bank One Plaza, 10 South Dearborn, Chicago, Illinois 60603, be, and hereby is, retained and employed as attorneys for the Company in connection with the prosecution of the Company's case under chapter 11 of the Bankruptcy Code;

RESOLVED, that the law firm of Young Conaway Stargatt & Taylor, LLP, The Brandywine Building, 1000 West Street, 17th Floor, Wilmington, Delaware 19801, be, and hereby is, retained and employed as Delaware attorneys for the Company in connection with the prosecution of the Company's case under chapter 11 of the Bankruptcy Code;

RESOLVED, that each of the Authorized Officers be, and each of them hereby is, authorized to execute and file any and all petitions, schedules, motions, lists, applications, pleadings, and other papers, and to take any and all further actions which the Authorized Officers or the Company's legal counsel may deem necessary or appropriate to file the voluntary petition for relief under chapter 11 of the Bankruptcy Code, and to take and perform any and all further acts and deeds which they deem necessary, proper or desirable in connection with the chapter 11 case, with a view to the successful prosecution of such case including, without limitation, seeking authority to borrow, and borrowing, amounts under any post-petition financing facility, and granting liens, guarantees, pledges, mortgages and/or other security therefor;

RESOLVED, that the Authorized Officers be, and each of them hereby is, authorized to employ and retain legal counsel, financial advisors, accountants and other professionals, to advise the Company in connection with its case under chapter 11 of the Bankruptcy Code;


RESOLVED, that the Authorized Officers be, and each of them hereby is, authorized and directed on behalf of the Company to take such actions to make, sign, execute, acknowledge and deliver (and record in the relevant office of the secretary of state or the county clerk, if necessary) any and all such agreements listed above (including exhibits thereto), including any and all affidavits, orders, directions, certificates, requests, receipts, financing statements, or other instruments as may reasonably be required to give effect to these Resolutions, and to execute and deliver such agreements (including exhibits thereto) and related documents, and to fully perform the terms and provisions thereof;

RESOLVED, that the Authorized Officers, be, and each of them hereby is, authorized on behalf of, and in the name of, the Company to execute any and all plans of reorganization under chapter 11 of the Bankruptcy Code, including any and all modifications, supplements, and amendments thereto, and to cause the same to be filed in the Bankruptcy Court at such time as said Authorized Officer executing the same shall determine;

RESOLVED, that the Authorized Officers be, and each of them hereby is, authorized and directed on behalf of the Company to take such actions and to make, sign, execute, acknowledge and deliver all such additional documents, agreements and certificates as may be reasonably required to give effect to the consummation of the transactions contemplated by these Resolutions and any chapter 11 plan of reorganization, and to execute and deliver such documents, agreements and certificates, and to fully perform the terms and provisions thereof, and

RESOLVED, that to the extent that any of the actions authorized by any of these Resolutions have been taken by the Authorized Officers of the Company on its behalf, such actions are hereby ratified and confirmed in their entirety.

IN WITNESS WHEREOF, I have hereunto set my hand this 25th day of April, 2005.


Richard E. Newsted
President

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

MERIDIAN AUTOMOTIVE SYSTEMS -
COMPOSITES OPERATIONS, INC., et al.,¹

Debtors.

Chapter 11

Case No. 05-_____ ()

Joint Administration Requested

**CONSOLIDATED LIST OF CREDITORS HOLDING THE
THIRTY LARGEST UNSECURED CLAIMS AGAINST THE DEBTORS**

The following is the consolidated list of creditors holding the thirty (30) largest unsecured claims against Meridian Automotive Systems, Inc. and certain of its subsidiaries, each a debtor and debtor-in-possession in the above-captioned cases (collectively, the “Debtors”) (the “List of Creditors”). The List of Creditors reflects amounts owed by the Debtors as of April 25, 2005 and may not reflect the actual amounts owing by the Debtors as of the Petition Date.

The Debtors take no position at this time regarding whether any of the parties included in the List of Creditors are “insiders” of the Debtors, as that term is defined in section 101(31) of title 11 of the United States Code (the “Bankruptcy Code”), and the inclusion or exclusion of any party in this List of Creditors shall not constitute an admission by, nor shall it be binding on, the Debtors in any respect. The Debtors expressly reserve the right to, in their sole discretion, challenge the validity, priority and/or amount of any obligation reflected herein.

¹ The Debtors are: Meridian Automotive Systems - Composites Operations, Inc., Meridian Automotive Systems, Inc., Meridian Automotive Systems - Angola Operations, Inc., Meridian Automotive Systems - Construction, Inc., Meridian Automotive Systems - Detroit Operations, Inc., Meridian Automotive Systems - Grand Rapids Operations, Inc., Meridian Automotive Systems - Heavy Truck Operations, Inc., Meridian Automotive Systems - Shreveport Operations, Inc., and Meridian Automotive Systems - Mexico Operations, LLC.

(1) Name of creditor and complete mailing address, including zip code	(2) Name, telephone number, and fax number of employee, agent or department of creditor familiar with claim	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	(5) Amount of claim (if secured also state value of security)
Metropolitan Life Insurance Company 10 Park Avenue P.O. Box 1902 Morristown, NJ 07962	Attn: Claudia Cromie Tel: (973) 647-3421 Fax: (973) 355-4780 Attn: Lisa Glass Tel: (973) 355-4366 Fax: (212) 251-1563	Subordinated Notes		\$65,724,044.00
The Northwestern Mutual Life Insurance Company 720 East Wisconsin Ave. Milwaukee, WI 53202	Attn: Timothy P. Wagener II Tel: (414) 665-5365 Fax: (414) 665-7124 Attn: Karen Stevens Tel: (414) 665-7133 Fax: (414) 665-7016	Subordinated Notes		\$44,086,308.00
Caisse de Depot et Placement du Quebec c/o Capital D' Amerique CDPQ, Inc. 1000, Place Jean Paul Riopelle Montreal, Quebec H2Z 2B3	Attn: Luc Houle Fax: (514) 847-2492	Subordinated Notes		\$13,358,020.00
Ford Motor Company 5850 New King Court Troy, MI 48098-2692	Attn: Cindy Perkins Tel: (248) 267-2661 Fax: (248) 267-2578	Trade Debt	Subject to setoff	\$7,161,991.75
Walbridge Albinger 613 Abbott Street Detroit, MI 48226-2521	Attn: Randy Abdallah Tel: (313) 963-8000 Fax: (313) 965-4835	Trade Debt	\$2,532,285.00 Unliquidated	\$4,808,070.00
Windsor Mold 4035 Malden Rd. Windsor, Ontario NPC 2G4	Attn: Ken Bierer Tel: (519) 972-9032 Fax: (519) 972-3788	Trade Debt		\$4,725,021.00
Bose Corporation-OEM 2000 Carolina Pines Dr. Blythewood, SC 29016	Attn: Clifton Ward Tel: (803) 714-8430 Fax: (803) 714-8320	Trade Debt		\$3,631,914.12
Visteon Automotive Systems One Village Center Dr. Van Buren Twp., MI 48111-5711	Attn: Greg Garman Tel: (734) 710-2761 Fax: (734) 736-5637	Trade Debt		\$3,189,718.30
Concours Mold, Inc. 3400 St. Etienne Blvd. Windsor, Ontario N8W 5E1	Attn: Andy Aiton Tel: (514) 944-9933 Fax: (514) 944-9935	Trade Debt		\$2,943,600.00
Ridgeview Industries 2727 3 Mile Rd. NW Grand Rapids, MI 49544	Attn: Scott Berg Tel: (616) 453-8636 Fax: (616) 435-3651	Trade Debt		\$2,841,176.55

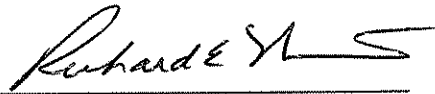
(1) Name of creditor and complete mailing address, including zip code	(2) Name, telephone number, and fax number of employee, agent or department of creditor familiar with claim	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	(5) Amount of claim (if secured also state value of security)
JSP International 273 Great Valley Parkway Malvern, PA 19355	Attn: Pat Rich Tel: (610) 651-8610 Fax: (610) 651-8601	Trade Debt		\$2,748,275.09
Century Tool & Gage Company 200 South Alloy Dr. Fenton, MI 48430	Attn: Mike Cummings Tel: (810) 629-0784 Fax: (810) 629-9284	Trade Debt		\$2,662,860.46
Saint Gobain Vetrotex America 4515 Allendale Rd. Wichita Falls, TX 76310	Attn: Pam Koch Tel: (800) 433-0922 Fax: (940) 689-3449	Trade Debt		\$2,542,711.59
Ashland Chemical Company P.O. Box 2219 Columbus, OH 43216	Attn: Roger Adkins Tel: (614) 790-3953 Fax: (614) 790-3735	Trade Debt		\$2,358,737.17
Windward Capital Partners, L.P. 712 Fifth Avenue, 21 st Fl. New York, NY 10019	Attn: Peter Macdonald Tel: (212) 382-6516 Fax: (212) 382-6534	Consulting Fees	Unliquidated	\$2,245,064.47
H.H. "Buddy" Wacaser 370 Lower Station Camp Creek Road Gallatin, TN 37066	Attn: H.H. "Buddy" Wacaser Tel: (313) 253-3544	Severance Pay	Unliquidated	\$2,108,334.00
Delphi Delco Electronics Systems One Corporate Center P.O. Box 9005 Kokomo, IN 46904-9005	Attn: Richard Peters Tel: (313) 996-3661 Fax: (313) 996-3697	Trade Debt		\$1,843,380.32
Magic Steel Sales, LLC 4242 Clay Ave. SW Grand Rapids, MI 49548	Attn: Greg Elksnis Tel: (616) 532-4071 Fax: (616) 532-0565	Trade Debt		\$1,783,305.25
ITS/International Tooling 731 Broadway N.W. Grand Rapids, MI 49501	Attn: Ed Metzler Tel: (616) 459-8285 Fax: (616) 459-8292	Trade Debt		\$1,707,890.00
Advanced Tooling Systems 1166 Seven Mile Rd. Comstock Park, MI 49321	Attn: Drew Boersma Tel: (616) 784-7513 Fax: (616) 784-4780	Trade Debt		\$1,588,332.00
Omega Tool Corporation 2045 Solar Crescent Oldcastle, Ontario NR0 1L0	Attn: Louis Zonta Tel: (519) 737-1201 Fax: (519) 737-7719	Trade Debt		\$1,483,840.00
ABB Flexible Automation Inc. 1250 Brown Road Auburn Hills, MI 48326	Attn: Lauranc Delaurier Jr. Tel: (800) 435-7365 Fax: (248) 391-7370	Trade Debt		\$1,356,631.50

(1) Name of creditor and complete mailing address, including zip code	(2) Name, telephone number, and fax number of employee, agent or department of creditor familiar with claim	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	(5) Amount of claim (if secured also state value of security)
Greenville Tool & Die Co. 1215 S. Lafayette St. P.O. Box 310 Greenville, MI 48838	Attn: Terry Swan Tel: (616) 754-5693 Fax: (616) 754-5500	Trade Debt		\$1,266,200.00
H&H Metal Source 1909 Turner NW Grand Rapids, MI 49504	Attn: Brian Harris Tel: (616) 364-0113 Fax: (616) 364-0904	Trade Debt		\$1,259,443.27
Alpha Owens Corning 2552 Industrial Dr. Valparaiso, IN 43686	Attn: James Plaunt Tel: (734) 995-6779 Fax: (734) 995-6784	Trade Debt		\$1,229,002.72
All Tech Engineering 1030 58 th St. SW Wyoming, MI 49509	Attn: Bruce Bunker Tel: (616) 406-0681 Fax: (616) 406-0690	Trade Debt		\$1,210,391.70
Solvay Engineered Polymers 1200 Harmon Rd. Auburn Hills, MI 48326	Attn: Jean Meador Tel: (817) 792-1892 Fax: (817) 792-2851	Trade Debt		\$1,115,370.32
Plastech Engineered Products 38070 Ecorse Rd. Romulus, MI 48174	Attn: Scott E. Rezebek Tel: (734) 713-4916 Fax: (734) 641-0606	Trade Debt		\$1,025,904.13
Dupont Company 950 Stephenson Hwy. Troy, MI 48083	Attn: Tab Semanision Tel: (248) 583-4543 Fax: (248) 583-8192	Trade Debt		\$892,193.47
Rohm & Haas Company 2701 East 170 th St. Lansing, IL 60438	Attn: Andy Cooper Tel: (708) 474-7000 Fax: (708) 868-7490	Trade Debt		\$817,535.25

**DECLARATION REGARDING THE CONSOLIDATED LIST OF CREDITORS
HOLDING THIRTY LARGEST UNSECURED CLAIMS AGAINST THE DEBTORS**

I, Richard E. Newsted, am an authorized officer of each of the Debtors in these chapter 11 cases, and in such capacities am familiar with the financial affairs of each of the Debtors. I declare under penalty of perjury that I have read and reviewed the foregoing Consolidated List of Creditors Holding the Thirty Largest Unsecured Claims Against the Debtors and that the information included therein is true and correct to the best of my knowledge, information and belief.

Dated: April 25, 2005


Richard E. Newsted

**LIST OF EQUITY SECURITY HOLDERS OF
MERIDIAN AUTOMOTIVE SYSTEMS, INC.**

CLASS A COMMON STOCK

<u>Name and Address of Equity Holder</u>	<u>Shares</u>
1. The Northwestern Mutual Life Insurance Company 720 East Wisconsin Avenue Milwaukee, Wisconsin 53202-4797 Attn: Karen Stevens Tel: (414) 665-7133 Fax: (414) 665-7016	4.81513
2. Suez Meridian, LLC International Investment Advisor Company Chez SI Finance 68 Rue du Faubourg Saint-Honore 75008 Paris, France Attn: Thierry de Vergnes Tel: (011) 33-1-53-05-40-00 Fax: (011) 33-1-53-05-40-52	3.0797
3. Dean P. Vanek 540 West Revere Lane Palatine, IL 60067 Tel: (313) 510-8154 Fax: (847) 202-0924	30.8263
4. Richard E. Newsted c/o Meridian Automotive Systems, Inc. 550 Town Center Drive Suite 475 Dearborn, Michigan 48126 Tel: (313) 253-4042 Fax: (313) 253-4026	30.95054
5. Caisse de Depot et Placement du Quebec c/o Capital d'Amerique CDPQ Inc. 1000 Place Jean Paul Riopelle Montreal, Quebec H2Z 2B3 Canada Attn: Luc Houle Fax: (514) 847-2493	21.54643

CLASS B COMMON STOCK

<u>Name and Address of Equity Holder</u>	<u>Shares</u>
1. Windward/Merban, L.P. Windward Capital Partners, L.P. 712 Fifth Avenue, 21 st Floor New York, New York 10019 Attn: Peter Mcdonald Tel: (212) 382-6516 Fax: (212) 382-6534	5.1654
2. Windward/Merchant, L.P. Windward Capital Partners, L.P. 712 Fifth Avenue, 21 st Floor New York, New York 10019 Attn: Peter Mcdonald Tel: (212) 382-6516 Fax: (212) 382-6534	7.0711

CLASS C COMMON STOCK

<u>Name and Address of Equity Holder</u>	<u>Shares</u>
1. Windward/Merban, L.P. Windward Capital Partners, L.P. 712 Fifth Avenue, 21 st Floor New York, New York 10019 Attn: Peter Mcdonald Tel: (212) 382-6516 Fax: (212) 382-6534	2.8591

CLASS D COMMON STOCK

<u>Name and Address of Equity Holder</u>	<u>Shares</u>
1. Windward/Merchant, L.P. Windward Capital Partners, L.P. 712 Fifth Avenue, 21 st Floor New York, New York 10019 Attn: Peter Mcdonald Tel: (212) 382-6516 Fax: (212) 382-6534	0.3308

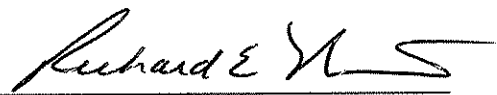
CLASS E COMMON STOCK

<u>Name and Address of Equity Holder</u>	<u>Shares</u>
1. Windward/Merchant, L.P. Windward Capital Partners, L.P. 712 Fifth Avenue, 21 st Floor New York, New York 10019 Attn: Peter Mcdonald Tel: (212) 382-6516 Fax: (212) 382-6534	1.4906
2. BancAmerica Capital Investors II, L.P. 231 S. LaSalle St., 7 th Floor Chicago, Illinois 60697 Attn: Sheryl Bartol Tel: (312) 828-4247 Fax: (312) 828-6298	8.1984
3. Dean P. Vanek 540 West Reverè Lane Palatine, IL 60067	0.0828

**DECLARATION REGARDING
LIST OF EQUITY SECURITY HOLDERS**

I, Richard E. Newsted, am an authorized officer of the debtor in this case (the "Debtor"), and in such capacity am familiar with the financial affairs of the Debtor. I declare under penalty of perjury that the foregoing List of Equity Security Holders of the Debtor is true and correct to the best of my knowledge, information and belief.

Dated: April 25, 2005


Richard E. Newsted