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Joel C. Shapiro

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

----- X  
In re: :  
: :  
CHIYODA AMERICA, INC, : Case No. 09-15059 (AJG)  
: Chapter 11 Case  
Debtor. :  
----- X

**ORDER ESTABLISHING DEADLINE FOR FILING PROOFS OF CLAIM  
(INCLUDING ANY CLAIMS UNDER SECTION 503(B)(9) OF THE BANKRUPTCY  
CODE) AND APPROVING THE FORM AND MANNER OF NOTICE THEREOF**

Upon the application dated August 19, 2009 (“Application”) of the above-captioned Debtor and Debtor in Possession (collectively, the “Debtor”), for an order, pursuant to Federal Rule of Bankruptcy Procedure (“Bankruptcy Rule”) 3003(c)(3), and the Amended Guidelines for Filing Requests for Bar Orders in the United States Bankruptcy Court for the Southern District of New York dated March 27, 2008 (“Amended Guidelines”) fixing a deadline (the “Bar Date”) and establishing procedures for filing proofs of claim (including any claims under Section 503(b)(9) of the Bankruptcy Code) (“Proofs of Claim”) and approving the form and manner of service thereof, and it appearing that the relief requested is in the best interests of the Debtor, its

estate, and creditors and that adequate notice has been given and that no further notice is necessary; and after due deliberation and good and sufficient cause appearing therefor, it is hereby

**ORDERED**, that except as otherwise provided herein, all persons and entities, (including, without limitation, individuals, partnerships, corporations, joint ventures, trusts and governmental units) that assert a claim, as defined in § 101(5) of the Bankruptcy Code, against the Debtor which arose on or prior to the filing of the Chapter 11 petitions on August 19, 2009 (the “Filing Date”), shall file a proof of such claim in writing so that it is received **on or before October 2, 2009 at 5:00 p.m. (EST)** (the “General Bar Date”); and it is further

**ORDERED**, that notwithstanding any other provision hereof, proofs of claim filed by governmental units must be filed **on or before February 22, 2010 at 5:00 p.m. (EST)** (the “Government Bar Date” and together with the General Bar Date, the “Bar Dates” or the “Bar Date” as may be applicable); and it is further;

**ORDERED**, that the following procedures for the filing of Proofs of Claim shall apply:

- (i) Proofs of Claim must conform substantially to Official Bankruptcy Form No. 10 or substantially conforms to Exhibit I annexed hereto (Proof of Claim Form) which is hereby approved and all Proofs of Claim filed against the Debtor must be received on or before the applicable Bar Date by the official claims agent in the Debtor’s Chapter 11 case, The Garden City Group, Inc. (“Garden City”), either by (i) overnight delivery or hand delivery of the original Proof of Claim to The Garden City Group, Inc., Attn: Chiyoda America, Inc., 5151 Blazer Parkway, Suite A, Dublin, Ohio 43017, or (ii) mailing the original Proof of Claim to The Garden City

Group, Inc., Attn: Chiyoda America, Inc., P.O. Box 9531, Dublin, Ohio 43017-4831, or (iii) hand delivery of the original proof of claim to the United States Bankruptcy Court, SDNY, One Bowling Green, New York, NY 10004.

- (ii) Proofs of Claim will be deemed filed only when received by Garden City on or before the applicable Bar Date;
- (iii) Proofs of Claim must (i) be signed; (ii) include supporting documentation (if voluminous, attach a summary) or an explanation as to why documentation is not available; (iii) be in the English language; and (iv) be denominated in United States currency;
- (iv) Garden City shall not be required to accept Proofs of Claim sent by facsimile, telecopy or electronic mail transmission; and it is further

**ORDERED**, that the following persons or entities need not file a Proof of Claim on or prior to the applicable Bar Date:

- (v) Any person or entity that has already filed a proof of claim against the Debtor with the Clerk of the Bankruptcy Court for the Southern District of New York in a form substantially similar to Official Bankruptcy Form No. 10;
- (vi) Any person or entity whose claim is listed on the Schedules filed by the Debtor, provided that (i) the claim is not scheduled as “disputed,” “contingent” or “unliquidated”; and (ii) the claimant does not disagree with the amount, nature and priority of the claim as set forth in the Schedules;
- (vii) Any holder of a claim that heretofore has been allowed by order of this Court;
- (viii) Any person or entity whose claim has been paid in full by the Debtor;
- (ix) Any holder of a claim for which specific deadlines have previously been fixed by this Court;

- (x) Any holder of a claim allowable under § 503(b) and § 507(a)(2) of the Bankruptcy Code as an expense of administration; provided, however, that creditors asserting a claim under Section 503(b)(9) shall be required to file a Proof of Claim on or before the General Bar Date. Section 503(b)(9) provides in part as follows: “. . .there shall be allowed administrative expenses . . . including . . . (9) the value of any goods received by the debtor within 20 days before the date of commencement of a case under this title in which the goods have been sold to the debtor in the ordinary course of such debtor’s business.” Accordingly, if you have a claim under section 503(b)(9) of the Bankruptcy Code, you must file a proof of claim on or before the General Bar Date;
- (xi) Any person or entity that holds a claim solely against any of the Debtor’s non-Debtor affiliates; and it is further

**ORDERED**, that any person or entity that holds a claim that arises from the rejection of an executory contract or unexpired lease, as to which the order authorizing such rejection is dated on or before the date of entry of this Order, must file a Proof of Claim based on such rejection on or before the applicable Bar Date, and any person or entity that holds a claim that arises from the rejection of an executory contract or unexpired lease, as to which an order authorizing such rejection is dated after the date of entry of this Order, must file a Proof of Claim on or before such date as the Court may fix in the applicable order authorizing such rejection; and it is further

**ORDERED**, that holders of equity security interests in the Debtor need not file proofs of interest with respect to the ownership of such equity interests, provided, however, that if any such holder asserts a claim against the Debtor (including a claim relating to an equity interest or the purchase or sale of such equity interest), a proof of such claim must be filed on or prior to the applicable Bar Date pursuant to the procedures set forth in this Order; and it is further

**ORDERED**, that if the Debtor amends or supplements the Schedules subsequent to the date hereof, the Debtor shall give notice of any amendment or supplement to the holders of claims affected thereby, and such holders shall be afforded 30 days from the date of such notice

to file Proofs of Claim in respect of their claims or be barred from doing so, and shall be given notice of such deadline; and it is further

**ORDERED**, that nothing in this Order shall prejudice the right of the Debtor or any other party in interest to dispute or assert offsets or defenses to any claim reflected in the Schedules; and it is further

**ORDERED**, that pursuant to Bankruptcy Rule 3003(c)(2), all holders of claims that fail to comply with this Order by timely filing a proof of claim in appropriate form shall not be treated as a creditor with respect to such claim for the purposes of voting and distribution; and it is further

**ORDERED**, that a copy of the notice substantially in the form annexed hereto is approved and shall be deemed adequate and sufficient if served by first-class mail by August 28, 2009:

- (i) the United States trustee;
- (ii) counsel to any official committee;
- (iii) all persons or entities that have requested notice of the proceedings in the chapter 11 cases;
- (iv) all persons or entities that have filed claims;
- (v) all creditors and other known holders of claims as of the date of this Order, including all persons or entities listed in the Schedules as holding claims;
- (vi) all parties to executory contracts and unexpired leases of the Debtor;
- (vii) all parties to litigation with the Debtor;
- (viii) the Internal Revenue Service for the district in which the case is pending (and for the Eastern District of Pennsylvania) and, if required by Bankruptcy Rule 2002(j), the Securities and Exchange Commission and any other required governmental units; and

(ix) such additional persons and entities as deemed appropriate by the Debtor;

and it is further

**ORDERED**, that with regard to those holders of claims listed on the Schedules, the Debtor shall mail one or more Proof of Claim forms (as appropriate) substantially similar to the Proof of Claim form annexed to the application as Exhibit 1, indicating on the form how the Debtor has scheduled such creditor's claim in the Schedules (including the identity of the Debtor, the amount and classification of the claim and whether the claim has been scheduled as contingent, unliquidated or disputed); and it is further

**ORDERED** that notification of the relief granted by this Order as provided herein and in the Application is fair and reasonable and will provide good, sufficient, and proper notice to all creditors of their obligations in connection with claims they may have against the Debtor in this chapter 11 case and otherwise complies with the Amended Guidelines; and it is further

**ORDERED**, that the Debtor and its Claims Agent, Garden City are authorized and empowered to take such steps and perform such acts as may be necessary to implement and effectuate the terms of this Order; and it is further

**ORDERED**, that entry of this Order is without prejudice to the right of the Debtor to seek a further order of this Court fixing a date by which holders of claims or interests not subject to the Bar Date established herein must file such proofs of claim or interest or be barred from doing so; and it is further

**ORDERED** that the requirement pursuant to Rule 9013-1(b) of the Local Bankruptcy Rules for the Southern District of New York that the Debtor file a memorandum of law in support of the Application is hereby waived.

Dated: New York, New York  
August 25, 2009

**s/Arthur J. Gonzalez**  
UNITED STATES BANKRUPTCY JUDGE

**Exhibit 1 to Order**  
**Proof of Claim Form**



UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK		PROOF OF CLAIM
Name of Debtor: In re: Chiyoda America, Inc.	Chapter 11 Case No. 09-15059 (AJG)	<b>Your Claim is Scheduled As Follows:</b>
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case, but may be used for purposes of asserting a claim under 11 U.S.C. § 503(b)(9) (see item #1). All other requests for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property):	<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.	If an amount is identified above, you have a claim scheduled by the Debtor as shown. (This scheduled amount of your claim may be an amendment to a previously scheduled amount.) If you agree with the amount and priority of your claim as scheduled by the Debtor and you have no other claim against the Debtor, you do not need to file this proof of claim form, EXCEPT AS FOLLOWS: If the amount shown is listed as any of DISPUTED, UNLIQUIDATED, or CONTINGENT, a proof of claim MUST be filed in order to receive any distribution in respect of your claim. If you have already filed a proof of claim in accordance with the attached instructions, you need not file again.
Name and address where notices should be sent:	<b>Court Claim Number:</b> _____ <i>(If known)</i>	
Telephone number: Email Address:	Filed on: _____	
Name and address where payment should be sent (if different from above):	<input type="checkbox"/> Check this 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 this box if you are the debtor or trustee in this case.	
Telephone number:		
<b>1. Amount of Claim as of Date Case Filed:</b> \$ _____ If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges. <input type="checkbox"/> Check this box if claim is a claim arising from the value of any goods received by the Debtor within 20 days before August 19, 2009, the date of commencement of the above cases, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business, pursuant to 11 U.S.C. § 503(b)(9). Please indicate amount entitled to 503(b)(9) status. Attach documentation supporting such a claim. \$ _____		<b>5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a).</b> <b>If any portion of your claim falls in one of the following categories, check the box and state the amount.</b>  Specify the priority of the claim.
<b>2. Basis for Claim:</b> _____ (See instruction #2 on reverse side.)		<input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier – 11 U.S.C. § 507(a)(4).
<b>3. Last four digits of any number by which creditor identifies debtor:</b> _____  <b>3a. Debtor may have scheduled account as:</b> _____ (See instruction #3a on reverse side.)		<input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. § 507(a)( ).
<b>4. Secured Claim</b> (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.  <b>Nature of property or right of setoff:</b> <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Equipment <input type="checkbox"/> Other <b>Describe:</b>  <b>Value of Property:</b> \$ _____ <b>Annual Interest Rate</b> ____ %  <b>Amount of arrearage and other charges as of time case filed included in secured claim,</b> <b>if any:</b> \$ _____ <b>Basis for perfection:</b> _____  <b>Amount of Secured Claim:</b> \$ _____ <b>Amount of Unsecured Claim:</b> \$ _____		Amount entitled to priority:  \$ _____  <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
<b>6. Credits:</b> The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		
<b>7. Documents:</b> Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.)  <b>DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.</b>  If the documents are not available, please explain:		
<b>Date:</b> _____	<b>Signature:</b> The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.	<b>FOR COURT USE ONLY</b>

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.  
 Modified B10 (GCG)

## INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules. The attorneys for the Debtor and their court-appointed claims agent, The Garden City Group, Inc., are not authorized and are not providing you with any legal advice.

PLEASE SEND YOUR ORIGINAL, COMPLETED CLAIM FORM AS FOLLOWS: **IF BY MAIL:** THE GARDEN CITY GROUP, INC., ATTN: CHIYODA AMERICA, INC. CLAIMS PROCESSING, P.O. BOX 9531, DUBLIN, OH 43017-4831 **IF BY HAND OR OVERNIGHT COURIER:** THE GARDEN CITY GROUP, INC., ATTN: CHIYODA AMERICA, INC. CLAIMS PROCESSING, 5151 BLAZER PARKWAY, SUITE A, DUBLIN, OH 43017. **ANY PROOF OF CLAIM SUBMITTED BY FACSIMILE OR E-MAIL WILL NOT BE ACCEPTED.**

**THE GENERAL BAR DATE IN THIS CHAPTER 11 CASE IS OCTOBER 2, 2009 AT 5:00 P.M. (PREVAILING EASTERN TIME)**

### Court, Name of Debtor, and Case Number:

This chapter 11 case was commenced in the United States Bankruptcy Court for the Southern District of New York. You should confirm that it is the debtor against which you are asserting your claim.

### Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. Please provide us with a valid email address. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

### 1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim. If all or part of your claim is pursuant to 11 U.S.C. § 503(b)(9) indicate the amount. Attach documentation supporting such claim.

### 2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on the delivery of health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if the trustee or another party in interest files an objection to your claim.

### 3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

#### 3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

### 4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

### 5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507(a):

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

### 6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

### 7. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). If the claim is based on the delivery of health care goods or services, see instruction 2. Do not send original documents, as attachments may be destroyed after scanning.

### Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

## DEFINITIONS

### Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

### Creditor

A creditor is a person, corporation, or other entity owed a debt by the debtor that arose on or before the date of the bankruptcy filing. See 11 U.S.C. § 101(10).

### Claim

A claim is the creditor's right to receive payment on a debt owed by the debtor that arose on the date of the bankruptcy filing. See 11 U.S.C. § 101(5). A claim may be secured or unsecured.

### Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with The Garden City Group, Inc. as described in the instructions above.

### Section 503(b)(9) Claim

A Section 503(b)(9) claim is a claim for the value of any goods received by the debtor within 20 days before the date of commencement of a bankruptcy case in which the goods have been sold to the debtor in the ordinary course of such debtor's business.

### Secured Claim Under 11 U.S.C. § 506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a

court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

### Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

### Claim Entitled to Priority Under 11 U.S.C. § 507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

### Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

### Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

## INFORMATION

### Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, please provide a stamped self-addressed envelope and a copy of this proof of claim when you file the original claim.

### Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.



**Exhibit 2 to Order**

**Notice of Bar Date**

**BLANK ROME LLP**  
**Proposed Attorneys for Debtor**

The Chrysler Building  
405 Lexington Avenue  
New York, NY 10174  
(212) 885-5000  
Michael Z. Brownstein  
Rocco A. Cavaliere  
and  
One Logan Square  
130 N. 18<sup>th</sup> Street  
Philadelphia, PA 19103  
Joel C. Shapiro

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

----- x  
In re: :  
: :  
CHIYODA AMERICA, INC, : Case No. 09-\_\_\_\_\_ (\_\_\_\_)  
: Chapter 11 Case  
Debtor. :  
----- x

**NOTICE OF DEADLINE REQUIRING FILING OF PROOFS OF CLAIM (INCLUDING ANY CLAIMS UNDER SECTION 503(B)(9) OF THE BANKRUPTCY CODE)**

**TO ALL PERSONS AND ENTITIES WITH CLAIMS AGAINST CHIYODA AMERICA, INC.**

The United States Bankruptcy Court for the Southern District of New York has entered an Order establishing (i) October 2, 2009 at 5:00 p.m. (EST) as the last date for each person or entity (including individuals, partnerships, corporations, joint ventures and trusts) to file a proof of claim (including any claims under section 503(b)(9) of the Bankruptcy Code) (“Proof of Claim”) against the Debtor listed above (the “Debtor”) (the “General Bar Date”) And (ii) February 22, 2010 at 5:00 p.m. (EST) as the last date and time for governmental units (as defined in section 101(27) of the Bankruptcy Code) to file Proofs of Claim against the Debtor (the “Government Bar Date” and together with the General Bar Date, the “Bar Dates” or “Bar Date” as may be applicable)

The Order, the Bar Dates and the procedures set forth below for filing Proofs of Claim apply to all claims against the Debtor that arose prior to August [ ], 2009, the date on which the Debtor commenced its case under chapter 11 of the United States Bankruptcy Code (the “Filing Date”), except for those holders of the claims listed in Section 4 below that are specifically excluded from the applicable Bar Date filing requirement.

**2. WHO MUST FILE A PROOF OF CLAIM**

You **MUST** file a Proof of Claim to vote on a Chapter 11 plan filed by the Debtor or to share in distributions from the Debtor's bankruptcy estate if you have a claim that arose prior to the Filing Date, and it is not one of the types of claim described in Section 4 below. Claims based on acts or omissions of the Debtor that occurred before the Filing Date must be filed on or prior to the applicable Bar Date, even if such claims are not now fixed, liquidated or certain or did not mature or become fixed, liquidated or certain before the Filing Date.

Under section 101(5) of the Bankruptcy Code and as used in this Notice, the word "claim" means: (a) a right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured; or (b) a right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured or unsecured.

### 3. **WHAT TO FILE**

The Debtor is enclosing a Proof of Claim form for use in this case; if your claim is scheduled by the Debtor, the form also sets forth the amount of your claim as scheduled by the Debtor, and whether the claim is scheduled as disputed, contingent or unliquidated. You may utilize the proof of claim form provided by the Debtor to file your claim. Additional Proof of Claim forms may be obtained by contacting the Claims and Noticing Agent, The Garden City Group at the following address and telephone number:

The Garden City Group, Inc.  
Attn: Chiyoda America, Inc.  
5151 Blazer Parkway, Suite A  
Dublin, Ohio 43017  
Tel: 631-470-5000

All Proof of Claim forms must be **signed** by the claimant or, if the claimant is not an individual, by an authorized agent of the claimant. It must be written in English and be denominated in United States currency. You should attach to your completed Proof of Claim any documents on which the claim is based (if voluminous, attach a summary) or an explanation as to why the documents are not available.

### 4. **WHEN AND WHERE TO FILE**

Except as provided for herein, all proofs of claim must be filed so as to be received **on or before** the applicable Bar Date at the following address:

**IF BY OVERNIGHT DELIVERY or  
HAND DELIVERY TO:**

The Garden City Group, Inc.  
Attn: Chiyoda America, Inc.  
5151 Blazer Parkway, Suite A  
Dublin, Ohio 43017

**IF BY STANDARD MAILING TO:**

The Garden City Group, Inc.  
Attn: Chiyoda America, Inc.,  
P.O. Box 9531  
Dublin, Ohio 43017-4831

Proofs of Claim will be deemed timely filed only if **actually received** by Garden City on or before the applicable Bar Date. Proofs of Claim may **not** be delivered by facsimile, telecopy or electronic mail transmission.

**5. WHO NEED NOT FILE A PROOF OF CLAIM**

You do **not** need to file a proof of claim on or prior to the Bar Date if you are:

- a. A person or entity that has already filed a proof of claim against the Debtor with the Clerk of the Bankruptcy Court for the Southern District of New York in a form substantially similar to Official Bankruptcy Form No. 10;
- b. A person or entity whose claim is listed on the Schedules if (i) the claim is not scheduled as “disputed,” “contingent,” or “unliquidated” and (ii) you do not disagree with the amount, nature and priority of the claim as set forth in the Schedules;
- c. A holder of a claim that has previously been allowed by order of the Court;
- d. A holder of a claim that has been paid in full by the Debtor;
- e. A holder of a claim for which a specific deadline has previously been fixed by this Court;
- f. A holder of a claim allowable under § 503(b) and § 507(a)(2) of the Bankruptcy Code as an expense of administration of the Debtor’ estate; provided, however, that creditors asserting a claim under § 503(b)(9) are required to file a Proof of Claim on or before the General Bar Date.

Section 503(b)(9) provides in part as follows: “. . .there shall be allowed administrative expenses . . . including . . . (9) the value of any goods received by the debtor within 20 days before the date of commencement of a case under this title in which the goods have been sold to the debtor in the ordinary course of such debtor’s business.” Accordingly, if you have a claim under section 503(b)(9) of the Bankruptcy Code, you must file a proof of claim on or before the General Bar Date;

- g. Any person or entity that holds a claim solely against any of the Debtor’s non-Debtor affiliates.

If you are a holder of an equity interest in the Debtor, you need not file a proof of interest with respect to the ownership of such equity interest at this time. However, if you assert a claim against the Debtor, including a claim relating to such equity interest or the purchase or sale of such interest, a proof of such claim must be filed on or prior to the applicable Bar Date pursuant to procedures set forth in this Notice.

**This Notice is being sent to many persons and entities that have had some relationship with or have done business with the Debtor but may not have an unpaid claim against the Debtor. The fact that you have received this Notice does not mean that you have a claim or that the Debtor or the Court believes that you have a claim against the Debtor.**

## **6. EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

If you have a claim arising out of the rejection of an executory contract or unexpired lease as to which the order authorizing such rejection is dated on or before August [ ], 2009, the date of entry of the Order, you must file a proof of claim by the applicable Bar Date. Any person or entity that has a claim arising from the rejection of an executory contract or unexpired lease, as to which the order is dated after the date of entry of the Order, you must file a Proof of Claim with respect to such claim by the date fixed by the Court in the applicable order authorizing rejection of such contract or lease.

## **7. CONSEQUENCES OF FAILURE TO FILE A PROOF OF CLAIM BY THE APPLICABLE BAR DATE**

**ANY HOLDER OF A CLAIM THAT IS NOT EXCEPTED FROM THE REQUIREMENTS OF THIS ORDER, AS SET FORTH IN SECTION 4 ABOVE, AND THAT FAILS TO TIMELY FILE A PROOF OF CLAIM IN THE APPROPRIATE FORM WILL BE BARRED FROM ASSERTING SUCH CLAIM AGAINST THE DEBTOR AND ITS CHAPTER 11 ESTATE, FROM VOTING ON ANY PLAN OF REORGANIZATION FILED IN THIS CASE, AND FROM PARTICIPATING IN ANY DISTRIBUTION IN THE DEBTOR’S CASE ON ACCOUNT OF SUCH CLAIM.**

## 8. THE DEBTOR'S SCHEDULES AND ACCESS THERETO

You may be listed as the holder of a claim against the Debtor in the Debtor's Schedules of Assets and Liabilities and/or Schedules of Executory Contracts and Unexpired Leases (collectively, the "Schedules").

To determine if and how you are listed on the Schedules, please refer to the descriptions set forth on the enclosed Proof of Claim forms regarding the nature, amount, and status of your claim(s). If you received postpetition payments from the Debtor (as authorized by the Court or the Bankruptcy Code) on account of your claim, the enclosed Proof of Claim form will reflect the net amount of your claims.

If you rely on the Debtor's Schedules, it is your responsibility to determine that the claim is accurately listed in the Schedules however, you may rely on the enclosed form, which lists your claim as scheduled, identifies the Debtor against which it is scheduled, and specifies whether the claim is disputed, contingent or unliquidated.

As set forth above, if you agree with the nature, amount and status of your claim as listed in the Debtor's Schedules, and if your claim is not described as "disputed," "contingent," or "unliquidated," you need not file a Proof of Claim. Otherwise, or if you decide to file a Proof of Claim, you must do so before the applicable Bar Date in accordance with the procedures set forth in this Notice.

Copies of the Debtor's Schedules may be obtained on the CAI Reorganization Website at [www.CAIReorg.com](http://www.CAIReorg.com) or by written request to Debtor's Claims Agent at the following address and telephone number:

The Garden City Group, Inc.  
Attn: Chiyoda America, Inc.  
P.O. Box 9531  
Dublin, OH 43017-4831  
Tel: 631-470-5000

Copies of the Debtor's Schedules are also available for inspection on the Court's Internet Website at <http://www.nysb.uscourts.gov>. A login and password to the Court's Public Access to Electronic Court Records ("PACER") are required to access this information and can be obtained through the PACER Service Center at <http://www.pacer.psc.uscourts.gov>. Copies of the Schedules may also be examined between the hours of 9:00 a.m. and 4:30 p.m., Monday through Friday at the Office of the Clerk of the Bankruptcy Court, One Bowling Green, Room 511, New York, New York 10004-1408.

**A holder of a possible claim against the Debtor should consult an attorney regarding any matters not covered by this notice, such as whether the holder should file a proof of claim.**

Dated: New York, New York  
August \_\_\_\_, 2009

**BY ORDER OF THE COURT**

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