

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

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In re: :
: :
CHIYODA AMERICA, INC., : Case No. 09-15059 (AJG)
: Chapter 11 Case
Debtor. :
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**ORDER (i) APPROVING THE FIRST AMENDED DISCLOSURE STATEMENT;
(ii) FIXING VOTING RECORD DATE; (iii) APPROVING THE NOTICE AND
OBJECTION PROCEDURES IN RESPECT OF CONFIRMATION OF THE FIRST
AMENDED PLAN OF REORGANIZATION AND FIXING THE DATE OF THE
CONFIRMATION HEARING; (iv) APPROVING SOLICITATION PACKAGES AND
PROCEDURES FOR DISTRIBUTION THEREOF; (v) APPROVING THE FORMS OF
BALLOTS AND ESTABLISHING PROCEDURES FOR VOTING ON THE FIRST
AMENDED PLAN OF REORGANIZATION; AND (vi) APPROVING THE FORMS OF
NOTICES TO NON-VOTING CLASSES UNDER THE FIRST AMENDED PLAN OF
REORGANIZATION; (vii) FIXING THE VOTING DEADLINE TO ACCEPT OR
REJECT THE FIRST AMENDED PLAN; AND (viii) APPROVING THE PROCEDURES
FOR VOTE TABULATION**

Upon the Motion dated August 19, 2009 (the "Motion"), of Chiyoda America, Inc. ("Chiyoda"), as debtor and debtor in possession (the "Debtor"), pursuant to sections 105, 502, and 1128 of title 11 of the United States Code (the "Bankruptcy Code"), Rules 3020, 9013, 9014 and 9021 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rules 2002-1, 3017-1, 3018-1, 3020-1, 9013-1 and 9021-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), for (i) approval of the notice of the hearing to consider approval of the Debtor's proposed Disclosure Statement (as defined below) for the Debtor's Plan of Reorganization Under Chapter 11 of the Bankruptcy Code, dated as of August 19, 2009; (ii) approval of the Disclosure Statement; (iii) the fixing of record dates; (iv) approval of the notice of the hearing and objection procedures in respect of confirmation of the plan and setting the date for the hearing on confirmation of the

plan; (v) approval of the solicitation packages (the “Solicitation Packages”) and procedures for distribution thereof; (vi) approval of the forms of ballots and establishing procedures for voting on the plan; (vii) approval of the forms of the notices to non-voting classes under the plan; (viii) fixing the voting deadline to accept or reject the plan; and (ix) approving the procedures for vote tabulation; all as more fully set forth in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order of Referral of Cases to Bankruptcy Court Judges of the District Court for the Southern District of New York, dated July 19, 1984 (Ward, Acting C.J.); and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided to: (i) the United States Trustee for the Southern District of New York (the “U.S. Trustee”), (ii) the Debtor’s twenty largest unsecured creditors; (iii) all Utilities on the Debtor’s Utilities Service List; (iv) the District Director of the Internal Revenue Service for the Southern District of New York and Eastern District of Pennsylvania (collectively, the “District Director”), (v) all persons or entities listed in the schedules of assets and liabilities, schedules of executory contracts and unexpired leases, and statements of financial affairs filed by the Debtor on August 19, as amended on September 23 and September 29, 2009 pursuant to section 521 of the Bankruptcy Code, Bankruptcy Rule 1007, and the Official Bankruptcy Forms of the Bankruptcy Rules, as such schedules and statements have been or may be supplemented or amended (collectively, the “Schedules”), (vi) all parties required to be served under the Cure Notice and Management Guidelines Order entered by the Court [Docket No. 26]; and (viii) any other known holders of claims against or equity interests in the Debtor (collectively, the “Noticed Parties”); and it appearing that no other or further notice

need be provided; and a hearing having been held before the Court with respect to the Motion (the "Hearing"); and the Debtor having filed a First Amended Chapter 11 Plan of Reorganization dated October 6, 2009 ([Docket No. 64, hereafter "Plan"]), a certain First Amended Disclosure Statement to the Debtor's First Amended Chapter 11 Plan of Reorganization dated October 6, 2009, (Docket No. 66, hereafter "Disclosure Statement") and Plan Supplement-II dated October 6, 2009 (Docket No. 65, hereafter "Plan Supplement"); and the Court having determined that the relief sought in the Motion is in the best interests of the Debtor, its creditors and all parties in interest; and the Court having determined that no further notice of the Plan and Disclosure Statement need be given as the same are not materially different from the versions having been filed August 19, 2009; and the Court having determined that the legal and factual bases set forth in the Motion establish cause for the relief granted herein; and upon the record of the Hearing held on October 7, 2009; and all of the proceedings had before the Court; and after due deliberation and sufficient cause appearing, therefore

IT IS HEREBY FOUND THAT:

1. The Disclosure Statement contains adequate information within the meaning of section 1125 of the Bankruptcy Code.
2. Actual notice of the Hearing and the deadline for filing objections to the Disclosure Statement (the "Disclosure Statement Notice") was provided to the Noticed Parties, and such notice constituted good and sufficient notice to all interested parties.
3. The form and manner of notice of the time set for filing objections to, and the time, date, and place of, the Hearing to consider the approval of the Disclosure Statement was adequate and comported with due process.

4. The forms of the ballots (the “Ballots”), including all voting instructions provided therein, substantially in the forms annexed hereto as Exhibits 4, 5, 6, 7 and 8, are sufficiently consistent with Official Form No. 14 and adequately address the particular needs of this chapter 11 case and is appropriate for each class of claims entitled to vote to accept or reject the Plan.

5. Holders of claims and interests in Class 1 (Other Priority Claims), Class 2 (Other Secured Claims), and Class 4 (Convenience Claims), are unimpaired (the “Unimpaired Classes”), and therefore, conclusively presumed to accept the Plan. Accordingly, holders of claims and interests in the Unimpaired Classes shall not be provided with a Ballot.

6. Holders of interests in Class 6 (Preconfirmation Equity Interests) under the Plan (the “Non-Voting Impaired Class”) will not receive or retain any property under the Plan, and therefore, are deemed to reject the Plan. Accordingly, holders of claims and interests in the Non-Voting Impaired Class shall not be provided with a Ballot.

7. The period, set forth below, during which the Debtor may solicit acceptances to the Plan is a reasonable period of time for entities entitled to vote on the Plan to make an informed decision whether to accept or reject the Plan.

8. The procedures, set forth below, for the solicitation and tabulation of votes to accept or reject the Plan provide for a fair and equitable voting process and are consistent with section 1126 of the Bankruptcy Code.

9. The procedures, set forth below, regarding notice to all parties in interest of the time, date, and place of the hearing to consider confirmation of the Plan (the “Confirmation Hearing”) and the distribution and contents of the Solicitation Packages comply with Bankruptcy Rules 2002 and 3017 and constitute sufficient notice to all interested parties.

NOW, THEREFORE, IT IS:

ORDERED that the Motion is GRANTED; and it is further

ORDERED that the Disclosure Statement is APPROVED; and it is further

ORDERED that all objections to the Disclosure Statement that have not been withdrawn or resolved as provided for in the record of the Hearing are overruled; and it is further

ORDERED that the Disclosure Statement Notice of the time set for filing objections to, and the hearing to consider approval of, the Disclosure Statement was proper, adequate, and sufficient notice thereof and of all proceedings in connection therewith; and it is further

ORDERED that, with respect to holders of claims of Class 3 (Allowed Prepetition First Lien Claims), Class 5 (General Unsecured Claims), Class 7 (Real Estate Tax Claims); Class 8 (Newark Bay Complex Claims); and Class 9 (Commonwealth of Pennsylvania Claims) entitled to vote on the Plan, October 7, 2009 is established as the voting record date (the “Voting Record Date”); and it is further

ORDERED that the Voting Record Date is the date for purposes of determining which creditors and equity interest holders in non-voting classes are entitled to receive an appropriate Notice of Non-Voting Status (as defined below); and it is further

ORDERED that the Confirmation Hearing will be held at 11:00 a.m. (prevailing Eastern time) on November 10, 2009; provided, however, that the Confirmation Hearing may be adjourned or continued from time to time by the Court or the Debtor without further notice other than adjournments announced in open Court or as indicated in any notice of agenda of matters scheduled for hearing filed by the Debtor with the Court; and it is further

ORDERED that the notice (the “Confirmation Hearing Notice”) of (i) the time fixed for filing objections to confirmation of the Plan and (ii) the time, date, and place of the Confirmation Hearing, substantially in the form annexed hereto as Exhibit 3, is APPROVED; and it is further

ORDERED that objections to confirmation of the Plan or proposed modifications to the Plan, if any, must (a) be in writing; (b) be in the English language; (c) state the name and address of the objecting party and the amount and nature of the claim or interest of such party; (d) state with particularity the basis and nature of any objection or proposed modification to the Plan; and (e) be filed, together with proof of service, with the Court and served so that they are actually received by the following parties no later than November 3, 2009 at 4:00 p.m. (prevailing Eastern time): (i) counsel for the Debtor, Blank Rome LLP, The Chrysler Building, 405 Lexington Avenue, New York, New York, 10174-0208 (Attn: Michael Z. Brownstein and Rocco A. Cavaliere and Blank Rome, LLP, One Logan Square, Philadelphia, PA 19103 (Attn: Joel C. Shapiro); (ii) the U.S. Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Susan Golden), and (iii) Bingham McCutchen LLP, 399 Park Avenue New York, NY 10022 (Attn: Anna M. Boelitz and Mark W. Devone); and it is further

ORDERED that objections to confirmation of the Plan that are not timely filed, served, and actually received in the manner set forth above shall not be considered and shall be deemed overruled; and it is further

ORDERED that the Debtor (or its Solicitation Agent, The Garden City Group, Inc.) shall complete the mailing of the Solicitation Packages by no later than October 9, 2009 (the “Solicitation Date”); and it is further

ORDERED that the Solicitation Packages distributed to creditors holding claims in Class 3 (Allowed Prepetition First Lien Claims), Class 5 (General Unsecured Claims), Class 7 (Real Estate Tax Claims); Class 8 (Newark Bay Complex Claims), and Class 9 (Commonwealth of Pennsylvania Claims), (collectively, the “Voting Classes”) shall contain a copy of (i) this Order

(excluding the exhibits annexed hereto); (ii) the Confirmation Hearing Notice; (iii) the appropriate Ballot (with instructions), together with a return envelope; (iv) the Disclosure Statement (together with the Plan annexed thereto as Exhibit A and the Plan Supplement); and (v) such other materials as the Court may direct; and it is further

ORDERED that the Solicitation Packages distributed to holders of claims and interests in the Unimpaired Classes or Non-Voting Impaired Classes shall contain a copy of (i) the Confirmation Hearing Notice and (ii) the appropriate form of Notice of Non-Voting Status; and it is further

ORDERED that the Debtor shall distribute, or cause to be distributed by the Solicitation Date: (i) this Disclosure Statement Order (excluding the exhibits thereto), (ii) the Confirmation Hearing Notice, (iii) the Disclosure Statement (together with the Plan annexed thereto as Exhibit A and the Plan Supplement), and (iv) such other materials as the Court may direct, to (i) the U.S. Trustee, (ii) the attorneys for the Creditors' Committee, (iii) All Utilities, (iv) the District Director of IRS for the Southern District of New York and Eastern District of Pennsylvania, (vi) DEPA, and (vii) those parties required to be served under the Order Authorizing Certain Notice and Case Management Guidelines [Docket No. 26]; and it is further

ORDERED that the Debtor shall distribute, or cause to be distributed by the Solicitation Date, a copy of the Confirmation Hearing Notice only to the following parties: (a) each holder of a claim that (i) is based upon a claim listed in the Debtor's schedules of assets and liabilities, at \$0, or in an unknown amount, or as disputed, contingent or unliquidated, and (ii) for which there is no corresponding timely filed proof of claim that is filed in a known amount greater than zero and that is not contingent or wholly unliquidated; (b) each holder of a claim that is based upon a timely filed proof of claim that is filed at \$0, or in an unknown amount, or is contingent or

wholly unliquidated; (c) each holder of a claim that is based upon an untimely filed proof of claim for which there is no corresponding scheduled claim in a known amount greater than zero and that is not contingent, unliquidated or disputed; (d) each holder of a claim that is subject to a pending objection to expunge the claim as of the Voting Record Date; and (e) each holder of an unexpired lease or executory contract set forth on Schedule G of the Debtor's schedules of assets and liabilities for which there is (i) no corresponding scheduled claim in a known amount greater than zero and that is not contingent, unliquidated or disputed; and (ii) no timely filed proof of claim that is filed in a known amount greater than zero and that is not contingent or wholly unliquidated; and it is further

ORDERED that any holder of a claim that is scheduled in the Debtor's schedules of assets and liabilities, at \$0, or in an unknown amount, or as disputed, contingent, or unliquidated, and that has not filed a timely proof of claim shall not be treated as a creditor with respect to such claim for purposes of (i) receiving notices regarding, or distributions under, the Plan, or (ii) voting on the Plan; and it is further

ORDERED that the Debtor shall not be required to send Solicitation Packages to creditors that have claims that have already been paid in full; provided, however, that if, and to the extent that, any such creditor would be entitled to receive a Solicitation Package for any reason other than by virtue of the fact that such claim had been paid by the Debtor, then the Debtor shall send such creditor a Solicitation Package in accordance with the procedures set forth herein; and it is further

ORDERED that, with respect to addressees from which Disclosure Statement Notices were returned as undeliverable by the United States Postal Service, the Debtor is excused from mailing Solicitation Packages or any other materials related to voting or confirmation of the Plan

to those entities listed at such addresses unless the Debtor is provided with accurate addresses for such entities before the Solicitation Date, and failure to mail Solicitation Packages or any other materials related to voting or confirmation of the Plan to such entities will not constitute inadequate notice of the Confirmation Hearing or the Voting Deadline (as defined below) and shall not constitute a violation of Bankruptcy Rule 3017(d); and it is further

ORDERED that the Debtor is not required to distribute copies of the Plan or Disclosure Statement to any party to an unexpired lease or executory contract who holds a claim that is not allowed, filed, or scheduled, or who holds a claim that is listed in the Schedules as contingent, unliquidated or disputed, unless such party makes a specific request in writing for same; and it is further

ORDERED that a Notice of Non-Voting Status - Unimpaired Classes, substantially in the form annexed hereto as Exhibit 9, which form is APPROVED, shall be distributed to all known holders of claims and equity interests in the Unimpaired Classes as of the Voting Record Date; and it is further

ORDERED that a Notice of Non-Voting Status - Impaired Class, substantially in the form annexed hereto as Exhibit 10, which form is APPROVED, shall be distributed to the holders of equity interests in the Non-Voting Impaired Class as of the Voting Record Date; and it is further

ORDERED that the Notice of Non-Voting Status - Unimpaired Classes and the Notice of Non-Voting Status - Impaired Class (together, the “Notices of Non-Voting Status”) each satisfy the requirements of the Bankruptcy Code and the Bankruptcy Rules; and it is further

ORDERED that all Ballots must be properly executed, completed, and delivered to The Garden City Group, Inc. by first-class mail, overnight courier, or personal delivery, so that they

are actually received by The Garden City Group, Inc. no later than 4:00 p.m. (prevailing Eastern time) on November 3, 2009 (the “Voting Deadline”); and it is further

ORDERED that each creditor that votes to accept or reject the Plan is deemed to have voted the full amount of its claim therefor; and it is further

ORDERED that any entity that holds a claim in more than one class that is entitled to vote must use separate Ballots for each such claim; and it is further

ORDERED that in the event a creditor casts more than one Ballot voting the same claim(s) before the Voting Deadline, the last Ballot received before the Voting Deadline is deemed to reflect the voter’s intent, and thus, supersedes any prior Ballots; and it is further

ORDERED that in the event a creditor casts a Ballot that is properly completed, executed, and timely returned to The Garden City Group, Inc. but does not indicate either an acceptance or rejection of the Plan, shall be deemed to reflect the voter’s intent to accept the Plan; and it is further

ORDERED that in the event a creditor casts a Ballot that is properly completed, executed, and timely returned to The Garden City Group, Inc. but indicates both an acceptance and a rejection of the Plan, shall be deemed to reflect the voter’s intent to accept the Plan; and it is further

ORDERED that the following creditors who hold claims against the Debtor on the Voting Record Date are entitled to vote on the Plan:

- a. record holders, as of the Record Date, of claims listed on the Debtor’s schedules of liabilities, filed with the Court on or about October 7, 2009, to the extent that such claims (i) are listed in an amount greater than zero and are not identified as contingent, unliquidated or disputed, (ii) have not been superseded by a filed proof of claim, and (iii) entitle the holder thereof to vote on the Plan; and
- b. record holders, as of the Record Date, of claims, to the extent that such claims (i) are the subject of timely filed proofs of claim that are in an amount greater

than zero and are not contingent or wholly unliquidated, (ii) have not been disallowed, expunged, disqualified or suspended prior to the Record Date, (iii) are not the subject of a pending claim objection to expunge the subject claim or request for estimation as of October 7, 2009, and (iv) entitle the holders thereof to vote on the Plan;

and it is further

ORDERED that, solely for purposes of voting to accept or reject the Plan and not for purposes of allowance or distribution on account of a claim and without prejudice to the rights of the Debtor in any other context, each holder of a claim within a voting class shall be entitled to vote the amount and classification of such claim as set forth in the Debtor's Schedules (as may be amended from time to time) unless such holder has timely filed a proof of claim, in which event such holder is instead entitled to vote the amount and classification of such claim as set forth in such proof of claim (unless such proof of claim has been amended or superseded by another filed claim, in which case the amount and classification of such amending or superseding claim shall control). The foregoing general procedure shall be subject to the following:

- a. If a claim is deemed "Allowed" pursuant to an agreement with the Debtor or an order of the Court, such claim shall be allowed for voting purposes in such "Allowed" amount;
- b. If a claim for which a proof of claim has been timely filed is wholly contingent or unliquidated and (i) no objection to it has been filed by the Voting Deadline and (ii) no order pursuant to Bankruptcy Rule 3018(a) temporarily allowing it for voting purposes in an amount greater than \$1.00 has been entered by the Court, in each case prior to the Voting Deadline, such claim shall be temporarily allowed for voting purposes only, and not for purposes of allowance or distribution, at \$1.00, and the Ballot mailed to the holder of such claim shall be marked as voting at \$1.00;
- c. If the Debtor files an objection to a claim by the Voting Deadline, such claim shall be disallowed for voting purposes only and not for purposes of allowance or distribution, except to the extent and in the manner as may be set forth in such objection;
- d. If a claim has been estimated or otherwise allowed for voting

purposes by order of the Court by the Voting Deadline, such claim shall be temporarily allowed in the amount so estimated or allowed by the Court for voting purposes only;

- e. If a claim is listed in the Schedules as contingent, unliquidated or disputed and a proof of claim was not (i) filed by the applicable bar date for the filing of proofs of claim established by the Court or (ii) deemed timely filed by an order of the Court prior to the Voting Deadline, then, unless the Debtor has consented in writing or the holder of such claim obtains an order pursuant to Bankruptcy Rule 3018(a) temporarily allowing such claim for voting purposes prior to the Voting Deadline, such claim shall be disallowed for voting purposes and for purposes of allowance and distribution pursuant to Bankruptcy Rule 3003(c);
- f. If a claim is partially liquidated and partially unliquidated and (i) no objection to it has been filed by the Voting Deadline and (ii) no order pursuant to Bankruptcy Rule 3018(a) temporarily allowing it for voting purposes in an amount greater than \$1.00 has been entered by the Court, in each case prior to the Voting Deadline, such claim shall be allowed for voting purposes only in the liquidated amount; and
- g. Notwithstanding anything to the contrary contained herein, any creditor who has filed or purchased duplicate claims that are classified under the Plan in the same class, shall be provided with only one Solicitation Package and one ballot and be permitted to vote only a single claim, regardless of whether the Debtor has objected to such duplicate claims;

and it is further

ORDERED that, subject to any contrary order of the Court, the Debtor, in its sole discretion, has the right to waive any defect in any Ballot at any time, whether before or after the Voting Deadline, and without notice to the Court or any party-in-interest herein; and it is further

ORDERED that none of the Debtor, the Solicitation Agent or any other person or entity will be under any duty to provide notification of defects or irregularities with respect to delivered Ballots, nor will any of them incur any liability for failure to provide such notification. Rather, the Solicitation Agent may either disregard, with no further notice, defective Ballots, including

as described in the following paragraph, or it may attempt to have defective Ballots cured; and it is further

ORDERED that the following types of Ballots will not be counted in determining whether the Plan has been accepted or rejected: (i) any Ballot received after the Voting Deadline, unless the Debtor shall have granted an extension of the Voting Deadline in writing with respect to such Ballot, (ii) any Ballot that is illegible or contains insufficient information to permit the identification of the claimant, (iii) any Ballot cast by a person or entity that does not hold a claim in a class that is entitled to vote to accept or reject the Plan, (iv) any unsigned Ballot, or (v) any Ballot transmitted to The Garden City Group by facsimile or other means not specifically approved herein; and it is further

ORDERED that the amount of a claim that shall count for voting purposes shall be governed by this Order and not by any amount that may be filled in on any Ballot; and it is further

ORDERED that the Debtor is authorized, its sole discretion, to take or refrain from taking any action necessary or appropriate to implement the terms of and the relief granted in this Order without seeking further order of the Court; and it is further

ORDERED that the Debtor is authorized to make nonsubstantive/non-material changes, to the Disclosure Statement, the Plan, and related documents without further order of the Court, including, without limitation, changes to correct typographical and grammatical errors and to make conforming changes among the Disclosure Statement, the Plan and any other materials in the Solicitation Packages prior to mailing (and file a blacklined copy of the same with the Court at the time of mailing); and it is further

ORDERED that all notices to be provided pursuant to the procedures set forth herein are good and sufficient notice to all parties in interest of all matters pertinent hereto and of all matters pertinent to the Confirmation Hearing and no other or further notice need be provided.

Dated: October 7, 2009
New York, New York

s/Arthur J. Gonzalez
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

**Proposed Disclosure Statement
(with the Plan annexed thereto as Exhibit A)**

Exhibit 2

Deleted

Exhibit 3

Confirmation Hearing Notice

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

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In re:	:
	:
CHIYODA AMERICA, INC.,	: Case No. 09-15059 (AJG)
	: Chapter 11 Case
Debtor.	:
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**NOTICE OF (i) APPROVAL OF FIRST AMENDED DISCLOSURE STATEMENT;
(ii) ESTABLISHMENT OF VOTING RECORD DATE; (iii) HEARING ON
CONFIRMATION OF THE FIRST AMENDED CHAPTER 11 PLAN AND
PROCEDURES FOR OBJECTING TO CONFIRMATION OF THE PLAN; AND
(iv) PROCEDURES AND DEADLINE FOR VOTING ON THE PLAN**

TO PARTIES IN INTEREST:

PLEASE TAKE NOTICE that:

1. ***Approval of Disclosure Statement.*** On October 7, 2009, the United States Bankruptcy Court for the Southern District of New York (the "Court") entered an order (the "Order"), approving the First Amended Disclosure Statement for the Debtor's First Amended Chapter 11 Plan of Reorganization, dated as of October 6, 2009, (as it may be amended, the "Disclosure Statement") filed by Chiyoda America, Inc. ("Chiyoda") or ("Debtor"). The Order authorizes the Debtor to solicit votes to accept or reject the Debtor's First Amended Chapter 11 Plan of Reorganization Under Chapter 11 of the Bankruptcy Code, dated as of October 7, 2009 (as it may be further amended, the "Plan"), a copy of which is annexed as Exhibit A to the Disclosure Statement.

2. ***Confirmation Hearing.*** A hearing (the "Confirmation Hearing") to consider the confirmation of the Plan will be held at **11:00 a.m. (prevailing Eastern time) on November 10, 2009**, before the Honorable Arthur J. Gonzalez, United States Bankruptcy Judge, in Room 523 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004. The Confirmation Hearing may be adjourned or continued from time to time without further notice other than the announcement by the Debtor of the adjourned date(s) at the Confirmation Hearing or any continued hearing or as indicated in any notice of agenda of matters scheduled for hearing filed by the Debtor with the Court. The Plan may be modified, if necessary, prior to, during, or as a result of the Confirmation Hearing.

3. ***Record Date for Voting Purposes.*** The following creditors who hold claims against the Debtor on October 7, 2009 (the "Record Date") are entitled to vote on the Plan:

- (a) record holders, as of the Record Date, of claims listed on the Debtor's schedules of liabilities, filed with the Court on or about August 19 and September 23, 2009, to the extent that such claims (i) are listed in an

amount greater than zero and are not identified as contingent, unliquidated or disputed, (ii) have not been superseded by a filed proof of claim, and (iii) entitle the holder thereof to vote on the Plan; and

- (b) record holders, as of the Record Date, of claims, to the extent that such claims (i) are the subject of timely filed proofs of claim that are in an amount greater than zero and are not contingent or wholly unliquidated, (ii) have not been disallowed, expunged, disqualified or suspended prior to the Record Date, (iii) are not the subject of a pending claim objection or request for estimation as of October 5, 2009, and (iv) entitle the holders thereof to vote on the Plan.

4. ***Voting Deadline.*** All votes to accept or reject the Plan must be actually received by the Debtor's voting and tabulation agent, The Garden City Group, Inc. ("GCG"), by no later than 4:00 p.m. (prevailing Eastern time) on **November 3, 2009** (the "Voting Deadline"). Any failure to follow the voting instructions included with your Ballot may disqualify your Ballot and your vote.

5. ***Objections to Confirmation.*** Objections, if any, to confirmation of the Plan must (a) be in writing; (b) be in the English language; (c) state the name and address of the objecting party and the amount and nature of the claim or interest of such party; (d) state with particularity the basis and nature of any objection to the Plan; and (e) be filed, together with proof of service, with the Court and served **so that they are actually received by the following parties no later than November 3, 2009 at 4:00 p.m. (prevailing Eastern time)**: (i) counsel for the Debtor, Blank Rome LLP, The Chrysler Building, 405 Lexington Avenue, New York, New York, 10174-0208 (Attn: Michael Z. Brownstein and Rocco A. Cavaliere and Blank Rome, LLP, One Logan Square, Philadelphia, PA 19103 (Attn: Joel C. Shapiro), (ii) the U.S. Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Susan Goldman), and (iii) Bingham McCutchen LLP, 399 Park Avenue New York, New York 10022 (Attn: Anna M. Boelitz). **IF ANY OBJECTION TO CONFIRMATION OF THE PLAN IS NOT FILED AND SERVED STRICTLY AS PRESCRIBED HEREIN, THE OBJECTING PARTY MAY BE BARRED FROM OBJECTING TO CONFIRMATION OF THE PLAN AND MAY NOT BE HEARD AT THE HEARING.**

6. ***Parties Who Will Not Be Treated as Creditors.*** Any holder of a claim that is (a) scheduled in the Debtor's schedules of assets and liabilities, at \$0, or in an unknown amount, or as disputed, contingent, or unliquidated, and that has not filed a timely proof of claim, or (b) the subject of a timely filed proof of claim that is filed at \$0, or in an unknown amount, or is contingent or wholly unliquidated, shall not be treated as a creditor with respect to such claim for purposes of (i) receiving notices regarding, or distributions under, the Plan, or (ii) voting on the Plan.

7. ***Additional Information.*** Any party in interest wishing to obtain information about the solicitation procedures or copies of the Disclosure Statement or the Plan should telephone the Debtor's voting agent, GCG, at (631) 470-5000. In addition, the Disclosure Statement and Plan (a) may be obtained from the Debtor's reorganization website at www.CAIReorg.com; and (b) are on file with the Court and may be examined by accessing the

Court's website: <http://www.nysb.uscourts.gov>. Note that a PACER password and login are needed to access documents on the Court's website. A PACER password can be obtained at: <http://www.pacer.psc.uscourts.gov>.

The Plan contains an injunction which prevents, among other things, any holder of any claim or equity interest or any other party in interest in the Debtor's chapter 11 cases from directly or indirectly commencing or continuing, in any manner, any action or other proceeding of any kind against the Debtor, enforcing judgments relating to such claims or interests, asserting rights of setoff, recoupment or subrogation, or interfering in any way with the Plan or the Debtor's reorganization on and after the effective date under the Plan. In addition, except as provided in the Plan, the Debtor will not have any liability for any claim against or equity interest in the Debtor that arose prior to the effective date under the Plan.

DATED: October 7, 2009
New York, New York

BLANK ROME LLP

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and

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130 North 18th Street
Philadelphia, PA 19103
Telephone: (215) 569-5500
Facsimile: (215) 569-5555

Attorneys for Debtor and Debtor-In-Possession

Exhibit 4

**Ballot for Class 3
(Allowed Prepetition First Lien Claims)**

**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

**BALLOT FOR CLASS 3
(ALLOWED PREPETITION SECURED CLAIM OF CGC)**

Chiyoda America, Inc. (the “Debtor”), is soliciting votes with respect to the Debtor’s First Amended Chapter 11 Plan of Reorganization, dated as of October 6, 2009 (as it may be further amended, the “Plan”), from the holders of certain impaired claims against the Debtor. The Plan is attached as Exhibit A to the Disclosure Statement for the Plan (as it may be further amended, the “Disclosure Statement”). All capitalized terms used but not defined herein or in the enclosed voting instructions have the meanings ascribed to such terms in the Plan.

If you are, as of October 7, 2009 the holder of an Allowed Prepetition Secured Claim of CGC (as defined in the Plan), please use this Ballot to cast your vote to accept or reject the Plan. The United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”) has approved the Disclosure Statement, which provides information to assist you in deciding how to vote on the Plan. Bankruptcy Court approval of the Disclosure Statement does not indicate approval of the Plan by the Bankruptcy Court. If you have any questions on how to properly complete this Ballot, please call The Garden City Group, Inc. (the “Voting Agent”) at (631) 470-5000 (Attn: Isabel Baumgarten or Mark Brown).

IMPORTANT

You should review the Disclosure Statement and the Plan before you vote. You may wish to seek legal advice concerning the Plan and the classification and treatment of your claim or claims under the Plan.

All of your Allowed Prepetition Secured Claims against the Debtor have been placed in Class 3 under the Plan. If you hold claims in more than one class under the Plan, you will receive a Ballot for each class in which you are entitled to vote and must complete a separate Ballot for each class of claims.

**VOTING DEADLINE: 4:00 P.M. (prevailing Eastern time) on
November 3, 2009.**

In order for your vote to be counted, the Ballot must be properly completed, signed, and returned so that it is actually received by the Voting Agent, The Garden City Group, Inc., by no later than 4:00 p.m. (prevailing Eastern time) on November 3, 2009, unless such time is extended by the Debtor. Ballots will not be accepted by telecopy, facsimile, or other electronic means of transmission.

If your ballot is not received by the Voting Agent on or before the Voting Deadline and such deadline is not extended by the Debtor, your vote will not count as either an acceptance or rejection of the Plan.

If the Plan is confirmed by the Bankruptcy Court, the Plan will be binding on you whether or not you vote.

Your receipt of this ballot does not signify that your claim(s) has been or will be allowed.

HOW TO VOTE (AS MORE FULLY SET FORTH IN THE ATTACHED VOTING INSTRUCTIONS):

1. COMPLETE ITEM 2.
2. REVIEW THE CERTIFICATIONS CONTAINED IN ITEM 3.
3. **SIGN THE BALLOT.**
4. RETURN THE BALLOT IN THE PRE-ADDRESSED POSTAGE-PAID ENVELOPE (SO THAT IT IS RECEIVED BEFORE THE VOTING DEADLINE).
5. YOU MUST VOTE THE FULL AMOUNT OF THE ALLOWED PREPETITION SECURED CLAIMS COVERED BY THIS BALLOT EITHER TO ACCEPT OR TO REJECT THE PLAN. YOU MAY NOT SPLIT YOUR VOTE.
6. ANY EXECUTED BALLOT RECEIVED THAT (A) DOES NOT INDICATE EITHER AN ACCEPTANCE OR REJECTION OF THE PLAN, OR (B) THAT INDICATES BOTH AN ACCEPTANCE AND A REJECTION OF THE PLAN, WILL BE COUNTED AS AN ACCEPTANCE OF THE PLAN.

This Ballot is *not* a letter of transmittal and may *not* be used for any purpose other than to cast votes to accept or reject the Plan.

**VOTING INSTRUCTIONS FOR COMPLETING THE BALLOT
FOR HOLDERS OF CLASS 3
(ALLOWED PREPETITION SECURED CLAIMS OF CGC)**

1. This Ballot is submitted to you to solicit your vote to accept or reject the Plan. **PLEASE READ THE PLAN AND THE DISCLOSURE STATEMENT CAREFULLY BEFORE COMPLETING THIS BALLOT.**
2. The Plan will be accepted by Class 3 if it is accepted by the holders of two-thirds in amount and more than one-half in number of Claims in Class 3 voting on the Plan. In the event that Class 3 rejects the Plan, the Bankruptcy Court may nevertheless confirm the Plan and thereby make it binding on you if the Bankruptcy Court finds that the Plan does not unfairly discriminate against, and accords fair and equitable treatment to, the holders of Claims in Class 3 and all other Classes of Claims rejecting the Plan, and otherwise satisfies the requirements of section 1129(b) of the Bankruptcy Code. If the Plan is confirmed by the Bankruptcy Court, all holders of Claims against and Preconfirmation Equity Interests in the Debtor (including those holders who abstain from voting or reject the Plan, and those holders who are not entitled to vote on the Plan) will be bound by the confirmed Plan and the transactions contemplated thereby.
3. **To have your vote counted, you must complete, sign, and return this Ballot to The Garden City Group, Inc. (the “Voting Agent”) so that it is received by the Voting Agent by no later than 4:00 p.m. (prevailing Eastern time) on November 3, 2009 (the “Voting Deadline”), unless such time is extended in writing by the Debtors.**

Ballots should be returned to the following address:

(if mailed)

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

*(if sent by hand delivery or
overnight courier)*

The Garden City Group, Inc.
ATTN: Chiyoda America, Inc.
5151 Blazer Parkway
Dublin, OH 43017

Ballots will not be accepted by telecopy, facsimile, or other electronic means of transmission.

4. To properly complete the Ballot, you must follow the procedures described below:

- a. if you have a Claim in Class 3, cast one vote to accept or reject the Plan by checking the appropriate box in Item 2;
- b. if you are completing this Ballot on behalf of another person or entity, indicate your relationship with such person or entity and the capacity in which you are signing and submit satisfactory evidence of your authority to so act (e.g., a power of attorney or a certified copy of board resolutions authorizing you to so act);
- c. if you also hold Claims in a Class other than Class 3 you may receive more than one Ballot, labeled for a different Class of Claims. Your vote will be counted in determining acceptance or rejection of the Plan by a particular Class of Claims only if you complete, sign, and return the Ballot labeled for that Class of Claims in accordance with the instructions on that Ballot;
- d. if you believe that you have received the wrong Ballot, please contact the Voting Agent immediately;
- e. provide your name and mailing address;
- f. sign and date your Ballot; and
- g. return your Ballot using the enclosed pre-addressed return envelope.

IF YOU HAVE ANY QUESTIONS REGARDING THE BALLOT, OR IF YOU DID NOT RECEIVE A RETURN ENVELOPE WITH YOUR BALLOT, OR IF YOU DID NOT RECEIVE A COPY OF THE DISCLOSURE STATEMENT OR PLAN, OR IF YOU NEED ADDITIONAL COPIES OF THE BALLOT OR OTHER ENCLOSED MATERIALS, PLEASE CONTACT THE DEBTOR'S VOTING AGENT, THE GARDEN CITY GROUP, INC. AT THE FOLLOWING ADDRESS, TELEPHONE NUMBER OR EMAIL ADDRESS:

The Garden City Group, Inc.
ATTN: Chiyoda America, Inc.
P.O. Box 9531
Dublin, Ohio 43017
Tel: (631) 470-5000 (Attention Isabel Baumgarten or Mark Brown)
CAIreorg@gardencitygroup.com

COPIES OF THE PLAN AND DISCLOSURE STATEMENT CAN BE ACCESSED ON THE VOTING AGENT'S WEBSITE AT: www.CAIReorg.com. THE VOTING AGENT IS NOT AUTHORIZED TO, AND WILL NOT, PROVIDE LEGAL ADVICE. PLEASE DO NOT DIRECT ANY INQUIRIES TO THE BANKRUPTCY COURT.

ITEM 1. **Amount of Allowed Prepetition Secured Claim of CGC.** The amount of your claim for voting purposes only is \$_____.

ITEM 2. **Vote on the Plan.** The undersigned holder of an Allowed Prepetition Secured Claim in the amount identified in Item 1 above hereby votes to:

- Check one box: Accept the Plan
 Reject the Plan

ITEM 3. **Acknowledgements and Certification.** By signing this Ballot, the undersigned acknowledges that the undersigned has been provided with a copy of the Disclosure Statement, including all exhibits thereto. The undersigned certifies that (i) it is the holder of the Allowed Prepetition Secured Claim of CGC identified in Item 1 above as of October 7, 2009 and (ii) it has full power and authority to vote to accept or reject the Plan. The undersigned further acknowledges that the Debtor’s solicitation of votes is subject to all terms and conditions set forth in the Disclosure Statement and the order of the Bankruptcy Court approving the Disclosure Statement and the procedures for the solicitation of votes to accept or reject the Plan contained therein.

Print or Type Name of Claimant: _____
Social Security or Federal Tax I.D. No. of Claimant: _____
Signature: _____
Name of Signatory (if different than claimant): _____
If by Authorized Agent, Title of Agent: _____
Street Address: _____
City, State and Zip Code: _____
Telephone Number: _____
Date Completed: _____

Exhibit 5

**Ballot for Class 5
(General Unsecured Claims)**

**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

**BALLOT FOR CLASS 5
(GENERAL UNSECURED CLAIMS)**

Chiyoda America, Inc. in the above-referenced chapter 11 case, as debtor and debtor in possession (the “Debtor”), is soliciting votes with respect to the Debtor’s First Amended Chapter 11 Plan of Reorganization Under Chapter 11 of the Bankruptcy Code, dated as of October 6, 2009 (as it may be further amended, the “Plan”), from the holders of certain impaired claims against the Debtor. The Plan is attached as Exhibit A to the Disclosure Statement for the Plan (as it may be further amended, the “Disclosure Statement”). All capitalized terms used but not defined herein or in the enclosed voting instructions have the meanings ascribed to such terms in the Plan.

If you are, as of October 7, 2009, the holder of a General Unsecured Claim (as defined in the Plan), please use this Ballot to cast your vote to accept or reject the Plan. The United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”) has approved the Disclosure Statement, which provides information to assist you in deciding how to vote on the Plan. Bankruptcy Court approval of the Disclosure Statement does not indicate approval of the Plan by the Bankruptcy Court. If you have any questions on how to properly complete this Ballot, please call The Garden City Group, Inc. (the “Voting Agent”) at (631) 470-5000 (Attention: Isabel Baumgarten or Mark Brown).

IMPORTANT

You should review the Disclosure Statement and the Plan before you vote. You may wish to seek legal advice concerning the Plan and the classification and treatment of your claim or claims under the Plan.

All of your General Unsecured Claims against the Debtor have been placed in Class 5 under the Plan. If you hold claims in more than one class under the Plan, you will receive a Ballot for each class in which you are entitled to vote and must complete a separate Ballot for each class of claims.

**VOTING DEADLINE: 4:00 P.M. (prevailing Eastern time) on
November 3, 2009.**

In order for your vote to be counted, the Ballot must be properly completed, signed, and returned to the Solicitation Agent so that it is actually received by the Voting Agent, The Garden City Group, Inc., by no later than 4:00 p.m. (prevailing Eastern time) on November 3, 2009 unless such time is extended by the Debtor. Ballots will not be accepted by telecopy, facsimile, or other electronic means of transmission.

If your ballot is not received on or before the Voting Deadline and such deadline is not extended by the Debtor, your vote will not count as either an acceptance or rejection of the Plan and any election you have made in Item 3, below, for convenience class treatment of your claim will not be counted.

If the Plan is confirmed by the Bankruptcy Court, the Plan will be binding on you whether or not you vote.

Your receipt of this ballot does not signify that your claim(s) has been or will be allowed.

HOW TO VOTE (AS MORE FULLY SET FORTH IN THE ATTACHED VOTING INSTRUCTIONS):

1. COMPLETE ITEM 2.
2. IF DESIRED, COMPLETE ITEM 3.
3. IF DESIRED, COMPLETE ITEM 4.
4. REVIEW THE CERTIFICATIONS CONTAINED IN ITEM 5.
5. **SIGN THE BALLOT .**
6. RETURN THE BALLOT IN THE PRE-ADDRESSED POSTAGE-PAID ENVELOPE (SO THAT IT IS RECEIVED BEFORE THE VOTING DEADLINE).
7. YOU MUST VOTE THE FULL AMOUNT OF THE GENERAL UNSECURED CLAIM COVERED BY THIS BALLOT EITHER TO ACCEPT OR TO REJECT THE PLAN AND MAY NOT SPLIT YOUR VOTE.

ANY EXECUTED BALLOT RECEIVED THAT (A) DOES NOT INDICATE EITHER AN ACCEPTANCE OR REJECTION OF THE PLAN, OR (B) THAT INDICATES BOTH AN ACCEPTANCE AND A REJECTION OF THE PLAN, WILL BE COUNTED AS AN ACCEPTANCE OF THE PLAN.

This Ballot is *not* a letter of transmittal and may *not* be used for any purpose other than to cast votes to accept or reject the Plan and/or to elect convenience claim treatment of your claim(s).

**VOTING INSTRUCTIONS FOR COMPLETING THE BALLOT
FOR HOLDERS OF CLASS 5 (GENERAL UNSECURED CLAIMS)**

1. This Ballot is submitted to you to solicit your vote to accept or reject the Plan. **PLEASE READ THE PLAN AND THE DISCLOSURE STATEMENT CAREFULLY BEFORE COMPLETING THIS BALLOT.**
2. The Plan will be accepted by Class 5 if it is accepted by the holders of two-thirds in amount and more than one-half in number of Claims in Class 5 voting on the Plan. In the event that Class 5 rejects the Plan, the Bankruptcy Court may nevertheless confirm the Plan and thereby make it binding on you if the Bankruptcy Court finds that the Plan does not unfairly discriminate against, and accords fair and equitable treatment to, the holders of Claims in Class 5 and all other Classes of Claims rejecting the Plan, and otherwise satisfies the requirements of section 1129(b) of the Bankruptcy Code. If the Plan is confirmed by the Bankruptcy Court, all holders of Claims against and Preconfirmation Equity Interests in the Debtor (including those holders who abstain from voting or reject the Plan, and those holders who are not entitled to vote on the Plan) will be bound by the confirmed Plan and the transactions contemplated thereby.
3. **To have your vote counted, you must complete, sign, and return this Ballot to The Garden City Group, Inc. (the “Voting Agent”) so that it is received by the Voting Agent by no later than 4:00 p.m. (prevailing Eastern time) on November 3, 2009 (the “Voting Deadline”), unless such time is extended in writing by the Debtor.**

Ballots should be returned to the following address:

(if mailed)

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

*(if sent by hand delivery or
overnight courier)*

The Garden City Group, Inc.
ATTN: Chiyoda America, Inc.
5151 Blazer Parkway
Dublin, OH 43017

Ballots will not be accepted by telecopy, facsimile, or other electronic means of transmission.

4. To properly complete the Ballot, you must follow the procedures described below:

- a. if you have a Claim in Class 5, cast one vote to accept or reject the Plan by checking the appropriate box in Item 2;
- b. if you elect to have your Claim treated as a Convenience Claim under the Plan, check the appropriate box in Item 3.
- c. If you wish to opt of the release being granted to certain non-debtor third parties (and thereby waive your right to receive your pro-rata distribution from the Plan Funder Individual Release Consideration), check the appropriate box in Item 4.
- d. if you are completing this Ballot on behalf of another person or entity, indicate your relationship with such person or entity and the capacity in which you are signing and submit satisfactory evidence of your authority to so act (e.g., a power of attorney or a certified copy of board resolutions authorizing you to so act);
- e. if you also hold Claims in a Class other than Class 5, you may receive more than one Ballot, labeled for a different Class of Claims. Your vote will be counted in determining acceptance or rejection of the Plan by a particular Class of Claims only if you complete, sign, and return the Ballot labeled for that Class of Claims in accordance with the instructions on that Ballot;
- f. if you believe that you have received the wrong Ballot, please contact the Voting Agent immediately;
- g. provide your name and mailing address;
- h. sign and date your Ballot; and
- i. return your Ballot using the enclosed pre-addressed return envelope.

IF YOU HAVE ANY QUESTIONS REGARDING THE BALLOT, OR IF YOU DID NOT RECEIVE A RETURN ENVELOPE WITH YOUR BALLOT, OR IF YOU DID NOT RECEIVE A COPY OF THE DISCLOSURE STATEMENT OR PLAN, OR IF YOU NEED ADDITIONAL COPIES OF THE BALLOT OR OTHER ENCLOSED MATERIALS, PLEASE CONTACT THE DEBTOR'S VOTING AGENT, THE GARDEN CITY GROUP, INC. AT THE FOLLOWING ADDRESS, TELEPHONE NUMBER OR EMAIL ADDRESS:

The Garden City Group, Inc.
ATTN: Chiyoda America, Inc.
P.O. Box 9531
Dublin, Ohio 43017
Tel: (631) 470-5000 (Attention Isabel Baumgarten or Mark Brown)
CAIreorg@gardencitygroup.com

COPIES OF THE PLAN AND DISCLOSURE STATEMENT CAN BE ACCESSED ON THE VOTING AGENT'S WEBSITE AT: www.CAIRreorg.com. THE VOTING AGENT IS NOT AUTHORIZED TO, AND WILL NOT, PROVIDE LEGAL ADVICE. PLEASE DO NOT DIRECT ANY INQUIRIES TO THE BANKRUPTCY COURT.

ITEM 1. **Amount of General Unsecured Claim.** The amount of your claim for voting purposes only is \$_____.

ITEM 2. **Vote on the Plan.** The undersigned holder of a General Unsecured Claim in the amount identified in Item 1 above hereby votes to:

- Check one box: Accept the Plan
 Reject the Plan

ITEM 3. **Voluntary Election of Convenience Claim Treatment.** By checking the box below, the holder of the General Unsecured Claim identified in Item 1 elects to have its Class 5 General Unsecured Claim treated as a Class 4 Convenience Claim under the Plan, to receive the treatment specified in Section 3.8 of the Plan, and have its vote counted as a member of the Convenience Class. If the box below is not checked, such holder's Allowed Class 5 General Unsecured Claim will receive the treatment specified in Section 4.2 of the Plan:

- Convenience Claim Treatment

NEITHER YOUR RECEIPT OF THIS BALLOT NOR YOUR ELECTION OF CONVENIENCE CLAIM TREATMENT SIGNIFIES THAT YOUR CLAIM HAS BEEN OR WILL BE ALLOWED. IF THE BANKRUPTCY COURT ORDER CONFIRMING THE PLAN DOES NOT APPROVE THE CREATION OF A CLASS FOR CONVENIENCE CLAIMS, YOUR ELECTION FOR CONVENIENCE CLAIM TREATMENT SHALL BE OF NO FORCE OR EFFECT AND (I) YOUR VOTE SHALL BE COUNTED AS A MEMBER OF CLASS 5 GENERAL UNSECURED CLAIMS AND (II) YOUR CLAIM SHALL BE TREATED UNDER SECTION 4.2 OF THE PLAN.

ITEM 4. **Voluntary Election For Optional Release.** By failing to check the box below and in consideration for Cash in an amount equal to its pro rata share of the Class 5 Plan Funder Individual Release Consideration, the undersigned holder of a Class 5 General Unsecured Claim elects to unconditionally and irrevocably release the Released Parties from any and all direct, indirect or derivative claims, obligations, suits, judgments, liens, damages, rights, causes of action, liabilities, claims or rights of contribution and indemnification, and all other controversies of every type, kind, nature, description or character whatsoever, whether liquidated or unliquidated, fixed or contingent, matured or unmatured, known or unknown, foreseen or unforeseen, then existing or thereafter arising, in law, equity or otherwise that are based in whole or in part upon any act or omission, transaction, event or other

occurrence taking place from the beginning of the world to the Effective Date arising from or relating in any way, directly or indirectly, to the Debtor, its assets, operations or liabilities, the Chapter 11 Case, the Plan, or the Disclosure Statement; provided however, that you shall not be deemed to have released any rights to enforce the terms of the Plan or your rights to distributions thereunder. BY RETURNING THE BALLOT AND BY FAILING TO CHECK THE OPT OUT BOX FOR THE OPTIONAL RELEASE, THE UNDERSIGNED CONSENTS TO AND GRANTS THE RELEASE CONTAINED IN SECTION 6.2 OF THE PLAN AND ACKNOWLEDGES THAT IT MAY HAVE CLAIMS OR LOSSES OF WHICH IT IS NOT CURRENTLY AWARE, OR THAT IT MAY HAVE UNDERESTIMATED.

Opt Out of Optional Release.

ITEM 5 Acknowledgements and Certification. By signing this Ballot, the undersigned acknowledges that the undersigned has been provided with a copy of the Disclosure Statement, including all exhibits thereto. The undersigned certifies that (i) it is the holder of the General Unsecured Claim identified in Item 1 above as of October 7, 2009 and (ii) it has full power and authority to vote to accept or reject the Plan. The undersigned further acknowledges that the Debtor's solicitation of votes for the Plan and the election of convenience class treatment under the Plan are subject to all terms and conditions set forth in the Disclosure Statement, the order of the Bankruptcy Court approving the Disclosure Statement, the procedures for the solicitation of votes to accept or reject the Plan contained therein, and the Plan.

Print or Type Name of Claimant:

Social Security or Federal Tax I.D. No. of Claimant:

Signature:

Name of Signatory (if different than claimant):

If by Authorized Agent, Title of Agent:

Street Address:

City, State and Zip Code:

Telephone Number:

Date Completed:

Exhibit 6

**Ballot for Class 7
(Secured Real Estate Tax Claim)**

**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

BALLOT FOR CLASS 7
(ALLOWED PREPETITION SECURED REAL ESTATE TAX CLAIMS)

Chiyoda America, Inc. (the “Debtor”), is soliciting votes with respect to the Debtor’s First Amended Chapter 11 Plan of Reorganization, dated as of October 6, 2009 (as it may be further amended, the “Plan”), from the holders of certain impaired claims against the Debtor. The Plan is attached as Exhibit A to the Disclosure Statement for the Plan (as it may be further amended, the “Disclosure Statement”). All capitalized terms used but not defined herein or in the enclosed voting instructions have the meanings ascribed to such terms in the Plan.

If you are, as of October 7, 2009 the holder of an Allowed Prepetition Secured Real Estate Tax Claim (as defined in the Plan), please use this Ballot to cast your vote to accept or reject the Plan. The United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”) has approved the Disclosure Statement, which provides information to assist you in deciding how to vote on the Plan. Bankruptcy Court approval of the Disclosure Statement does not indicate approval of the Plan by the Bankruptcy Court. If you have any questions on how to properly complete this Ballot, please call The Garden City Group, Inc. (the “Voting Agent”) at (631) 470-5000 (Attn: Isabel Baumgarten or Mark Brown)

IMPORTANT

You should review the Disclosure Statement and the Plan before you vote. You may wish to seek legal advice concerning the Plan and the classification and treatment of your claim or claims under the Plan.

All of your Allowed Prepetition Secured Real Estate Tax Claims against the Debtor have been placed in Class 7 under the Plan. If you hold claims in more than one class under the Plan, you will receive a Ballot for each class in which you are entitled to vote and must complete a separate Ballot for each class of claims.

**VOTING DEADLINE: 4:00 P.M. (prevailing Eastern time) on
November 3, 2009.**

In order for your vote to be counted, the Ballot must be properly completed, signed, and returned so that it is actually received by the Voting Agent, The Garden City Group, Inc., by no later than 4:00 p.m. (prevailing Eastern time) on November 3, 2009, unless such time is extended by the Debtor. Ballots will not be accepted by telecopy, facsimile, or other electronic means of transmission.

If your ballot is not received by the Voting Agent on or before the Voting Deadline and such deadline is not extended by the Debtor, your vote will not count as either an acceptance or rejection of the Plan.

If the Plan is confirmed by the Bankruptcy Court, the Plan will be binding on you whether or not you vote.

Your receipt of this ballot does not signify that your claim(s) has been or will be allowed.

HOW TO VOTE (AS MORE FULLY SET FORTH IN THE ATTACHED VOTING INSTRUCTIONS):

1. COMPLETE ITEM 2.
2. REVIEW THE CERTIFICATIONS CONTAINED IN ITEM 3.
3. **SIGN THE BALLOT.**
4. RETURN THE BALLOT IN THE PRE-ADDRESSED POSTAGE-PAID ENVELOPE (SO THAT IT IS RECEIVED BEFORE THE VOTING DEADLINE).
5. YOU MUST VOTE THE FULL AMOUNT OF THE ALLOWED PREPETITION SECURED REAL ESTATE TAX CLAIMS COVERED BY THIS BALLOT EITHER TO ACCEPT OR TO REJECT THE PLAN. YOU MAY NOT SPLIT YOUR VOTE.
6. ANY EXECUTED BALLOT RECEIVED THAT (A) DOES NOT INDICATE EITHER AN ACCEPTANCE OR REJECTION OF THE PLAN, OR (B) THAT INDICATES BOTH AN ACCEPTANCE AND A REJECTION OF THE PLAN, WILL BE COUNTED AS AN ACCEPTANCE OF THE PLAN.

This Ballot is *not* a letter of transmittal and may *not* be used for any purpose other than to cast votes to accept or reject the Plan.

**VOTING INSTRUCTIONS FOR COMPLETING THE BALLOT
FOR HOLDERS OF CLASS 7
(ALLOWED PREPETITION SECURED REAL ESTATE TAX CLAIMS)**

1. **This Ballot is submitted to you to solicit your vote to accept or reject the Plan. PLEASE READ THE PLAN AND THE DISCLOSURE STATEMENT CAREFULLY BEFORE COMPLETING THIS BALLOT.**
2. **The Plan will be accepted by Class 7 if it is accepted by the holders of two-thirds in amount and more than one-half in number of Claims in Class 3 voting on the Plan. In the event that Class 7 rejects the Plan, the Bankruptcy Court may nevertheless confirm the Plan and thereby make it binding on you if the Bankruptcy Court finds that the Plan does not unfairly discriminate against, and accords fair and equitable treatment to, the holders of Claims in Class 7 and all other Classes of Claims rejecting the Plan, and otherwise satisfies the requirements of section 1129(b) of the Bankruptcy Code. If the Plan is confirmed by the Bankruptcy Court, all holders of Claims against and Preconfirmation Equity Interests in the Debtor (including those holders who abstain from voting or reject the Plan, and those holders who are not entitled to vote on the Plan) will be bound by the confirmed Plan and the transactions contemplated thereby.**
3. To have your vote counted, you must complete, sign, and return this Ballot to The Garden City Group, Inc. (the "Voting Agent") so that it is received by the Voting Agent by no later than 4:00 p.m. (prevailing Eastern time) on November 3, 2009 (the "Voting Deadline"), unless such time is extended in writing by the Debtors.

Ballots should be returned to the following address:

(if mailed)

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

*(if sent by hand delivery or
overnight courier)*

The Garden City Group, Inc.
ATTN: Chiyoda America, Inc.
5151 Blazer Parkway
Dublin, OH 43017

Ballots will not be accepted by telecopy, facsimile, or other electronic means of transmission.

4. To properly complete the Ballot, you must follow the procedures described below:
 - a. if you have a Claim in Class 7, cast one vote to accept or reject the Plan by checking the appropriate box in Item 2;

- b. if you are completing this Ballot on behalf of another person or entity, indicate your relationship with such person or entity and the capacity in which you are signing and submit satisfactory evidence of your authority to so act (e.g., a power of attorney or a certified copy of board resolutions authorizing you to so act);
- c. if you also hold Claims in a Class other than Class 7 you may receive more than one Ballot, labeled for a different Class of Claims. Your vote will be counted in determining acceptance or rejection of the Plan by a particular Class of Claims only if you complete, sign, and return the Ballot labeled for that Class of Claims in accordance with the instructions on that Ballot;
- d. if you believe that you have received the wrong Ballot, please contact the Voting Agent immediately;
- e. provide your name and mailing address;
- f. sign and date your Ballot; and
- g. return your Ballot using the enclosed pre-addressed return envelope.

IF YOU HAVE ANY QUESTIONS REGARDING THE BALLOT, OR IF YOU DID NOT RECEIVE A RETURN ENVELOPE WITH YOUR BALLOT, OR IF YOU DID NOT RECEIVE A COPY OF THE DISCLOSURE STATEMENT OR PLAN, OR IF YOU NEED ADDITIONAL COPIES OF THE BALLOT OR OTHER ENCLOSED MATERIALS, PLEASE CONTACT THE DEBTOR'S VOTING AGENT, THE GARDEN CITY GROUP, INC. AT THE FOLLOWING ADDRESS, TELEPHONE NUMBER OR EMAIL ADDRESS:

The Garden City Group, Inc.
ATTN: Chiyoda America, Inc.
P.O. Box 9531
Dublin, Ohio 43017
Tel: (631) 470-5000 (Attention Isabel Baumgarten or Mark Brown)
CAIreorg@gardencitygroup.com

COPIES OF THE PLAN AND DISCLOSURE STATEMENT CAN BE ACCESSED ON THE VOTING AGENT'S WEBSITE AT: www.CAIReorg.com. THE VOTING AGENT IS NOT AUTHORIZED TO, AND WILL NOT, PROVIDE LEGAL ADVICE. PLEASE DO NOT DIRECT ANY INQUIRIES TO THE BANKRUPTCY COURT.

ITEM 1. **Amount of Allowed Prepetition Secured Real Estate Tax Claim.** The amount of your claim for voting purposes only is \$_____.

ITEM 2. **Vote on the Plan.** The undersigned holder of an Allowed Prepetition Secured Real Estate Tax Claim in the amount identified in Item 1 above hereby votes to:

- Check one box: Accept the Plan
 Reject the Plan

ITEM 3. **Acknowledgements and Certification.** By signing this Ballot, the undersigned acknowledges that the undersigned has been provided with a copy of the Disclosure Statement, including all exhibits thereto. The undersigned certifies that (i) it is the holder of the Allowed Prepetition Secured Real Estate Tax Claim identified in Item 1 above as of October 7, 2009 and (ii) it has full power and authority to vote to accept or reject the Plan. The undersigned further acknowledges that the Debtor's solicitation of votes is subject to all terms and conditions set forth in the Disclosure Statement and the order of the Bankruptcy Court approving the Disclosure Statement and the procedures for the solicitation of votes to accept or reject the Plan contained therein.

Print or Type Name of Claimant: _____
Social Security or Federal Tax I.D. No. of Claimant: _____
Signature: _____
Name of Signatory (if different than claimant): _____
If by Authorized Agent, Title of Agent: _____
Street Address: _____
City, State and Zip Code: _____
Telephone Number: _____
Date Completed: _____

Exhibit 7

**Ballot for Class 8
(Newark Bay Complex Claims)**

**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

**BALLOT FOR CLASS 8
(ALLOWED PREPETITION NEWARK BAY COMPLEX CLAIMS)**

Chiyoda America, Inc. (the “Debtor”), is soliciting votes with respect to the Debtor’s First Amended Chapter 11 Plan of Reorganization, dated as of October 6, 2009 (as it may be further amended, the “Plan”), from the holders of certain impaired claims against the Debtor. The Plan is attached as Exhibit A to the Disclosure Statement for the Plan (as it may be further amended, the “Disclosure Statement”). All capitalized terms used but not defined herein or in the enclosed voting instructions have the meanings ascribed to such terms in the Plan.

If you are, as of October 7, 2009 the holder of an Allowed Prepetition Newark Bay Complex Claim (as defined in the Plan), please use this Ballot to cast your vote to accept or reject the Plan. The United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”) has approved the Disclosure Statement, which provides information to assist you in deciding how to vote on the Plan. Bankruptcy Court approval of the Disclosure Statement does not indicate approval of the Plan by the Bankruptcy Court. If you have any questions on how to properly complete this Ballot, please call The Garden City Group, Inc. (the “Voting Agent”) at (631) 470-5000 (Attn: Isabel Baumgarten or Mark Brown).

IMPORTANT

You should review the Disclosure Statement and the Plan before you vote. You may wish to seek legal advice concerning the Plan and the classification and treatment of your claim or claims under the Plan.

All of your Allowed Prepetition Newark Bay Complex Claims against the Debtor have been placed in Class 8 under the Plan. If you hold claims in more than one class under the Plan, you will receive a Ballot for each class in which you are entitled to vote and must complete a separate Ballot for each class of claims.

**VOTING DEADLINE: 4:00 P.M. (prevailing Eastern time) on
November 3, 2009.**

In order for your vote to be counted, the Ballot must be properly completed, signed, and returned so that it is actually received by the Voting Agent, The Garden City Group, Inc., by no later than 4:00 p.m. (prevailing Eastern time) on November 3, 2009, unless such time is extended by the Debtor. Ballots will not be accepted by telecopy, facsimile, or other electronic means of transmission.

If your ballot is not received by the Voting Agent on or before the Voting Deadline and such deadline is not extended by the Debtor, your vote will not count as either an acceptance or rejection of the Plan.

If the Plan is confirmed by the Bankruptcy Court, the Plan will be binding on you whether or not you vote.

Your receipt of this ballot does not signify that your claim(s) has been or will be allowed.

HOW TO VOTE (AS MORE FULLY SET FORTH IN THE ATTACHED VOTING INSTRUCTIONS):

1. COMPLETE ITEM 2.
2. REVIEW THE CERTIFICATIONS CONTAINED IN ITEM 3.
3. **SIGN THE BALLOT.**
4. RETURN THE BALLOT IN THE PRE-ADDRESSED POSTAGE-PAID ENVELOPE (SO THAT IT IS RECEIVED BEFORE THE VOTING DEADLINE).
5. YOU MUST VOTE THE FULL AMOUNT OF THE ALLOWED PREPETITION NEWARK BAY COMPLEX CLAIM COVERED BY THIS BALLOT EITHER TO ACCEPT OR TO REJECT THE PLAN. YOU MAY NOT SPLIT YOUR VOTE.
6. ANY EXECUTED BALLOT RECEIVED THAT (A) DOES NOT INDICATE EITHER AN ACCEPTANCE OR REJECTION OF THE PLAN, OR (B) THAT INDICATES BOTH AN ACCEPTANCE AND A REJECTION OF THE PLAN, WILL BE COUNTED AS AN ACCEPTANCE OF THE PLAN.

This Ballot is *not* a letter of transmittal and may *not* be used for any purpose other than to cast votes to accept or reject the Plan.

**VOTING INSTRUCTIONS FOR COMPLETING THE BALLOT
FOR HOLDERS OF CLASS 8
(ALLOWED PREPETITION NEWARK BAY COMPLEX CLAIMS)**

1. This Ballot is submitted to you to solicit your vote to accept or reject the Plan. **PLEASE READ THE PLAN AND THE DISCLOSURE STATEMENT CAREFULLY BEFORE COMPLETING THIS BALLOT.**
2. The Plan will be accepted by Class 8 if it is accepted by the holders of two-thirds in amount and more than one-half in number of Claims in Class 8 voting on the Plan. In the event that Class 8 rejects the Plan, the Bankruptcy Court may nevertheless confirm the Plan and thereby make it binding on you if the Bankruptcy Court finds that the Plan does not unfairly discriminate against, and accords fair and equitable treatment to, the holders of Claims in Class 8 and all other Classes of Claims rejecting the Plan, and otherwise satisfies the requirements of section 1129(b) of the Bankruptcy Code. If the Plan is confirmed by the Bankruptcy Court, all holders of Claims against and Preconfirmation Equity Interests in the Debtor (including those holders who abstain from voting or reject the Plan, and those holders who are not entitled to vote on the Plan) will be bound by the confirmed Plan and the transactions contemplated thereby.
3. **To have your vote counted, you must complete, sign, and return this Ballot to The Garden City Group, Inc. (the “Voting Agent”) so that it is received by the Voting Agent by no later than 4:00 p.m. (prevailing Eastern time) on November 3, 2009 (the “Voting Deadline”), unless such time is extended in writing by the Debtors.**

Ballots should be returned to the following address:

(if mailed)

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

*(if sent by hand delivery or
overnight courier)*

The Garden City Group, Inc.
ATTN: Chiyoda America, Inc.
5151 Blazer Parkway
Dublin, OH 43017

Ballots will not be accepted by telecopy, facsimile, or other electronic means of transmission.

4. To properly complete the Ballot, you must follow the procedures described below:
 - a. if you have a Claim in Class 8, cast one vote to accept or reject the Plan by checking the appropriate box in Item 2;
 - b. if you are completing this Ballot on behalf of another person or entity, indicate your relationship with such person or entity and the capacity in

which you are signing and submit satisfactory evidence of your authority to so act (e.g., a power of attorney or a certified copy of board resolutions authorizing you to so act);

- c. if you also hold Claims in a Class other than Class 8 you may receive more than one Ballot, labeled for a different Class of Claims. Your vote will be counted in determining acceptance or rejection of the Plan by a particular Class of Claims only if you complete, sign, and return the Ballot labeled for that Class of Claims in accordance with the instructions on that Ballot;
- d. if you believe that you have received the wrong Ballot, please contact the Voting Agent immediately;
- e. provide your name and mailing address;
- f. sign and date your Ballot; and
- g. return your Ballot using the enclosed pre-addressed return envelope.

IF YOU HAVE ANY QUESTIONS REGARDING THE BALLOT, OR IF YOU DID NOT RECEIVE A RETURN ENVELOPE WITH YOUR BALLOT, OR IF YOU DID NOT RECEIVE A COPY OF THE DISCLOSURE STATEMENT OR PLAN, OR IF YOU NEED ADDITIONAL COPIES OF THE BALLOT OR OTHER ENCLOSED MATERIALS, PLEASE CONTACT THE DEBTOR'S VOTING AGENT, THE GARDEN CITY GROUP, INC. AT THE FOLLOWING ADDRESS, TELEPHONE NUMBER OR EMAIL ADDRESS:

The Garden City Group, Inc.
ATTN: Chiyoda America, Inc.
P.O. Box 9531
Dublin, Ohio 43017
Tel: (631) 470-5000 (Attention Isabel Baumgarten or Mark Brown)
CAIreorg@gardencitygroup.com

COPIES OF THE PLAN AND DISCLOSURE STATEMENT CAN BE ACCESSED ON THE VOTING AGENT'S WEBSITE AT: www.CAIReorg.com. THE VOTING AGENT IS NOT AUTHORIZED TO, AND WILL NOT, PROVIDE LEGAL ADVICE. PLEASE DO NOT DIRECT ANY INQUIRIES TO THE BANKRUPTCY COURT.

ITEM 1. **Amount of Allowed Prepetition Newark Bay Complex Claim.** The amount of your claim for voting purposes only is \$ _____.

ITEM 2. **Vote on the Plan.** The undersigned holder of an Allowed Prepetition Newark Bay Complex Claim in the amount identified in Item 1 above hereby votes to:

- Check one box: Accept the Plan
 Reject the Plan

ITEM 3. **Acknowledgements and Certification.** By signing this Ballot, the undersigned acknowledges that the undersigned has been provided with a copy of the Disclosure Statement, including all exhibits thereto. The undersigned certifies that (i) it is the holder of the Allowed Prepetition Newark Bay Complex Claim identified in Item 1 above as of October 7, 2009 and (ii) it has full power and authority to vote to accept or reject the Plan. The undersigned further acknowledges that the Debtor's solicitation of votes is subject to all terms and conditions set forth in the Disclosure Statement and the order of the Bankruptcy Court approving the Disclosure Statement and the procedures for the solicitation of votes to accept or reject the Plan contained therein.

Print or Type Name of Claimant: _____
Social Security or Federal Tax I.D. No. of Claimant: _____
Signature: _____
Name of Signatory (if different than claimant): _____
If by Authorized Agent, Title of Agent: _____
Street Address: _____
City, State and Zip Code: _____
Telephone Number: _____
Date Completed: _____

Exhibit 8

**Ballot for Class 9
(Secured Claim of the Commonwealth of Pennsylvania)**

**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

BALLOT FOR CLASS 9
(ALLOWED PREPETITION SECURED CLAIM OF THE COMMONWEALTH
OF PENNSYLVANIA)

Chiyoda America, Inc. (the “Debtor”), is soliciting votes with respect to the Debtor’s First Amended Chapter 11 Plan of Reorganization dated as of October 6, 2009 (as it may be further amended, the “Plan”), from the holders of certain impaired claims against the Debtor. The Plan is attached as Exhibit A to the Disclosure Statement for the Plan (as it may be further amended, the “Disclosure Statement”). All capitalized terms used but not defined herein or in the enclosed voting instructions have the meanings ascribed to such terms in the Plan.

If you are, as of October 7, 2009 the holder of an Allowed Prepetition Secured Claim of the Commonwealth of Pennsylvania (as defined in the Plan), please use this Ballot to cast your vote to accept or reject the Plan. The United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”) has approved the Disclosure Statement, which provides information to assist you in deciding how to vote on the Plan. Bankruptcy Court approval of the Disclosure Statement does not indicate approval of the Plan by the Bankruptcy Court. If you have any questions on how to properly complete this Ballot, please call The Garden City Group, Inc. (the “Voting Agent”) at (631) 470-5000 (Attn: Isabel Baumgarten or Mark Brown).

IMPORTANT

You should review the Disclosure Statement and the Plan before you vote. You may wish to seek legal advice concerning the Plan and the classification and treatment of your claim or claims under the Plan.

All of your Allowed Prepetition Secured Claims of the Commonwealth of Pennsylvania against the Debtor have been placed in Class 9 under the Plan. If you hold claims in more than one class under the Plan, you will receive a Ballot for each class in which you are entitled to vote and must complete a separate Ballot for each class of claims.

**VOTING DEADLINE: 4:00 P.M. (prevailing Eastern time) on
November 3, 2009.**

In order for your vote to be counted, the Ballot must be properly completed, signed, and returned so that it is actually received by the Voting Agent, The Garden City Group, Inc., by no later than 4:00 p.m. (prevailing Eastern time) on November 3, 2009, unless such time is extended by the Debtor. Ballots will not be accepted by telecopy, facsimile, or other electronic means of transmission.

If your ballot is not received by the Voting Agent on or before the Voting Deadline and such deadline is not extended by the Debtor, your vote will not count as either an acceptance or rejection of the Plan.

If the Plan is confirmed by the Bankruptcy Court, the Plan will be binding on you whether or not you vote.

Your receipt of this ballot does not signify that your claim(s) has been or will be allowed.

HOW TO VOTE (AS MORE FULLY SET FORTH IN THE ATTACHED VOTING INSTRUCTIONS):

1. COMPLETE ITEM 2.
2. REVIEW THE CERTIFICATIONS CONTAINED IN ITEM 3.
3. **SIGN THE BALLOT.**
4. RETURN THE BALLOT IN THE PRE-ADDRESSED POSTAGE-PAID ENVELOPE (SO THAT IT IS RECEIVED BEFORE THE VOTING DEADLINE).
5. YOU MUST VOTE THE FULL AMOUNT OF THE ALLOWED PREPETITION SECURED CLAIM OF THE COMMONWEALTH OF PENNSYLVANIA COVERED BY THIS BALLOT EITHER TO ACCEPT OR TO REJECT THE PLAN. YOU MAY NOT SPLIT YOUR VOTE.
6. ANY EXECUTED BALLOT RECEIVED THAT (A) DOES NOT INDICATE EITHER AN ACCEPTANCE OR REJECTION OF THE PLAN, OR (B) THAT INDICATES BOTH AN ACCEPTANCE AND A REJECTION OF THE PLAN, WILL BE COUNTED AS AN ACCEPTANCE OF THE PLAN.

This Ballot is *not* a letter of transmittal and may *not* be used for any purpose other than to cast votes to accept or reject the Plan.

**VOTING INSTRUCTIONS FOR COMPLETING THE BALLOT
FOR HOLDERS OF CLASS 9
(ALLOWED PREPETITION SECURED CLAIM OF THE COMMONWEALTH
OF PENNSYLVANIA)**

1. This Ballot is submitted to you to solicit your vote to accept or reject the Plan. **PLEASE READ THE PLAN AND THE DISCLOSURE STATEMENT CAREFULLY BEFORE COMPLETING THIS BALLOT.**
2. The Plan will be accepted by Class 9 if it is accepted by the holders of two-thirds in amount and more than one-half in number of Claims in Class 9 voting on the Plan. In the event that Class 9 rejects the Plan, the Bankruptcy Court may nevertheless confirm the Plan and thereby make it binding on you if the Bankruptcy Court finds that the Plan does not unfairly discriminate against, and accords fair and equitable treatment to, the holders of Claims in Class 9 and all other Classes of Claims rejecting the Plan, and otherwise satisfies the requirements of section 1129(b) of the Bankruptcy Code. If the Plan is confirmed by the Bankruptcy Court, all holders of Claims against and Preconfirmation Equity Interests in the Debtor (including those holders who abstain from voting or reject the Plan, and those holders who are not entitled to vote on the Plan) will be bound by the confirmed Plan and the transactions contemplated thereby.
3. **To have your vote counted, you must complete, sign, and return this Ballot to The Garden City Group, Inc. (the “Voting Agent”) so that it is received by the Voting Agent by no later than 4:00 p.m. (prevailing Eastern time) on November 3, 2009 (the “Voting Deadline”), unless such time is extended in writing by the Debtors.**

Ballots should be returned to the following address:

(if mailed)

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ATTN: Chiyoda America, Inc.
P.O. Box 9531
Dublin, Ohio 43017

*(if sent by hand delivery or
overnight courier)*

The Garden City Group, Inc.
ATTN: Chiyoda America, Inc.
5151 Blazer Parkway
Dublin, OH 43017

Ballots will not be accepted by telecopy, facsimile, or other electronic means of transmission.

4. To properly complete the Ballot, you must follow the procedures described below:
 - a. if you have a Claim in Class 9, cast one vote to accept or reject the Plan by checking the appropriate box in Item 2;

- b. if you are completing this Ballot on behalf of another person or entity, indicate your relationship with such person or entity and the capacity in which you are signing and submit satisfactory evidence of your authority to so act (e.g., a power of attorney or a certified copy of board resolutions authorizing you to so act);
- c. if you also hold Claims in a Class other than Class 9 you may receive more than one Ballot, labeled for a different Class of Claims. Your vote will be counted in determining acceptance or rejection of the Plan by a particular Class of Claims only if you complete, sign, and return the Ballot labeled for that Class of Claims in accordance with the instructions on that Ballot;
- d. if you believe that you have received the wrong Ballot, please contact the Voting Agent immediately;
- e. provide your name and mailing address;
- f. sign and date your Ballot; and
- g. return your Ballot using the enclosed pre-addressed return envelope.

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The Garden City Group, Inc.
ATTN: Chiyoda America, Inc.
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Tel: (631) 470-5000 (Attention Isabel Baumgarten or Mark Brown)
CAIreorg@gardencitygroup.com

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ITEM 1. Amount of Allowed Prepetition Secured Claim of the Commonwealth of Pennsylvania. The amount of your claim for voting purposes only is \$ _____.

ITEM 2. Vote on the Plan. The undersigned holder of an Allowed Prepetition Secured Claim of the Commonwealth of Pennsylvania in the amount identified in Item 1 above hereby votes to:

- Check one box: Accept the Plan
 Reject the Plan

ITEM 3. Acknowledgements and Certification. By signing this Ballot, the undersigned acknowledges that the undersigned has been provided with a copy of the Disclosure Statement, including all exhibits thereto. The undersigned certifies that (i) it is the holder of the Allowed Prepetition Secured Claim of the Commonwealth of Pennsylvania identified in Item 1 above as of September [], 2009 and (ii) it has full power and authority to vote to accept or reject the Plan. The undersigned further acknowledges that the Debtor’s solicitation of votes is subject to all terms and conditions set forth in the Disclosure Statement and the order of the Bankruptcy Court approving the Disclosure Statement and the procedures for the solicitation of votes to accept or reject the Plan contained therein.

Print or Type Name of Claimant: _____
Social Security or Federal Tax I.D. No. of Claimant: _____
Signature: _____
Name of Signatory (if different than claimant): _____
If by Authorized Agent, Title of Agent: _____
Street Address: _____
City, State and Zip Code: _____
Telephone Number: _____
Date Completed: _____

Exhibit 9

Notice of Non-Voting Status – Unimpaired Claim

**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

NOTICE OF NON-VOTING STATUS TO UNIMPAIRED CLASSES¹

PLEASE TAKE NOTICE THAT on October 7, 2009, the United States Bankruptcy Court for the Southern District of New York (the “Court”) entered an order (the “Order”) approving the First Amended Disclosure Statement for the Debtor’s First Amended Chapter 11 Plan of Reorganization dated as of October 6, 2009 (as it may be amended, the “Disclosure Statement”) filed by Chiyoda America, Inc. (the “Debtor”). The Order authorizes the Debtor to solicit votes to accept or reject the Debtor’s First Amended Chapter 11 Plan of Reorganization dated as of October 6, 2009 (as it may be further amended, the “Plan”), a copy of which is annexed as Exhibit 1 to the Disclosure Statement.

UNDER THE TERMS OF PLAN, YOUR CLAIM(S) AGAINST OR INTEREST(S) IN THE DEBTORS IS/ARE NOT IMPAIRED, AND THEREFORE, PURSUANT TO SECTION 1126(f) OF TITLE 11 OF THE UNITED STATES CODE, YOU ARE (i) DEEMED TO HAVE ACCEPTED THE PLAN AND (ii) NOT ENTITLED TO VOTE ON THE PLAN. I IF YOU HAVE ANY QUESTIONS ABOUT THE STATUS OF YOUR CLAIM(S) OR INTEREST(S), YOU SHOULD CONTACT THE DEBTOR’S VOTING AGENT, THE GARDEN CITY GROUP, INC., ATTN: CHIYODA AMERICA, INC., P.O. BOX 9531, DUBLIN, OHIO 43017 OR BY TELEPHONE AT (631) 470-5000. COPIES OF THE PLAN AND DISCLOSURE STATEMENT CAN ALSO BE ACCESSED ONLINE AT: www.CAIReorg.com. THE VOTING AGENT IS NOT AUTHORIZED TO, AND WILL NOT, PROVIDE LEGAL ADVICE. PLEASE DO NOT DIRECT ANY INQUIRIES TO THE BANKRUPTCY COURT.

¹ Unimpaired Classes consist of Class 1 (Other Priority Claims), Class 2 (Other Secured Claims) and Class 4 (Convenience Class) under the Plan.

Dated: October 7, 2009
New York, New York

BLANK ROME LLP

Michael Z. Brownstein
Rocco A. Cavaliere
The Chrysler Building
405 Lexington Avenue
New York, NY 10174-0208
Telephone: (212) 885-5000
Facsimile: (212) 885-5001

and

Joel C. Shapiro, Esquire
130 North 18th Street
Philadelphia, PA 19103
Telephone: (215) 569-5500
Facsimile: (215) 569-5555

Attorneys for Debtor and Debtor-In-Possession

Exhibit 10

Notice of Non-Voting Status – Impaired Claims

**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

**NOTICE OF NON-VOTING STATUS TO IMPAIRED CLASS:
CLASS 6 (PRECONFIRMATION EQUITY INTERESTS)**

PLEASE TAKE NOTICE THAT on October 7, 2009, the United States Bankruptcy Court for the Southern District of New York (the “Court”) entered an order (the “Order”) approving the First Amended Disclosure Statement for the Debtor’s First Amended Chapter 11 Plan of Reorganization dated as of October 6, 2009 (as it may be amended, the “Disclosure Statement”) filed by Chiyoda America, Inc. (the “Debtor”). The Order authorizes the Debtor to solicit votes to accept or reject the Debtor’s First Amended Chapter 11 Plan of Reorganization dated as of October 6, 2009 (as it may be further amended, the “Plan”) a copy of which is annexed as Exhibit 1 to the Disclosure Statement.

UNDER THE TERMS OF THE PLAN, YOU ARE NOT ENTITLED TO RECEIVE OR RETAIN ANY PROPERTY ON ACCOUNT OF YOUR CLAIM(S) AGAINST, OR INTEREST(S) IN, THE DEBTOR. THEREFORE, PURSUANT TO SECTION 1126(G) OF TITLE 11 OF THE UNITED STATES CODE, YOU ARE (I) DEEMED TO HAVE REJECTED THE PLAN AND (II) NOT ENTITLED TO VOTE ON THE PLAN. IF YOU HAVE ANY QUESTIONS ABOUT THE STATUS OF YOUR CLAIM(S) OR INTEREST(S), YOU SHOULD CONTACT THE DEBTOR’S VOTING AGENT, THE GARDEN CITY GROUP, INC., ATTN: CHIYODA AMERICA, INC., P.O. BOX 9531, DUBLIN, OHIO 43017 OR BY TELEPHONE AT (631) 470-5000. COPIES OF THE PLAN AND DISCLOSURE STATEMENT CAN ALSO BE ACCESSED ONLINE AT: www.CAIReorg.com. THE VOTING AGENT IS NOT AUTHORIZED TO, AND WILL NOT, PROVIDE LEGAL ADVICE. PLEASE DO NOT DIRECT ANY INQUIRIES TO THE BANKRUPTCY COURT.

Dated: October 7, 2009
New York, New York

BLANK ROME LLP

Michael Z. Brownstein
Rocco A. Cavaliere
The Chrysler Building
405 Lexington Avenue
New York, NY 10174-0208
Telephone: (212) 885-5000
Facsimile: (212) 885-5001

and

Joel C. Shapiro, Esquire
130 North 18th Street
Philadelphia, PA 19103
Telephone: (215) 569-5500
Facsimile: (215) 569-5555

Attorneys for Debtor and Debtor-In-Possession