

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11 Case No.
: :
MOTORS LIQUIDATION COMPANY, *et al.*, : 09-50026 (REG)
f/k/a General Motors Corp., *et al.* : :
Debtors. : (Jointly Administered)
: :
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AMENDED AND RESTATED
DECLARATION OF A. DUANE WEBBER AND DISCLOSURE STATEMENT OF
BAKER & MCKENZIE PURSUANT TO SECTIONS 327(e), 329 AND 504
OF THE BANKRUPTCY CODE AND RULE 2014(a) OF THE FEDERAL RULES
OF BANKRUPTCY PROCEDURE IN SUPPORT OF APPLICATION
OF DEBTORS FOR ENTRY OF ORDER PURSUANT TO 11 U.S.C. §§ 327(E)
AND FED. R. BANKR. P. 2014 AUTHORIZING
RETENTION AND EMPLOYMENT OF BAKER & MCKENZIE AS
SPECIAL COUNSEL, NUNC PRO TUNC TO THE COMMENCEMENT DATE

I, A. Duane Webber, declare as follows:

1. Since 1985, I have been duly licensed to practice as an attorney in the State of Maryland and since 1986, I have been duly licensed to practice as an attorney in the District of Columbia. I am a Partner in the law firm of Baker & McKenzie (“**Baker,**” or the “**Firm**”), located at 815 Connecticut Avenue, Suite 900, Washington, D.C. 20006, and other locations in the United States and throughout the world. I submit this amended and restated declaration (this “**Declaration**”) in support of the Debtors’ Application For Entry Of Order Pursuant To 11 U.S.C. §§ 327(e) And Fed. R. Bankr. P. 2014 Authorizing Retention And Employment Of Baker & McKenzie As Special Counsel, *Nunc Pro Tunc* To The Commencement Date (the

“**Application**”¹ and to provide the disclosures required under rules 2014(a) and 2016(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”) and 2014-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the “**Local Rules**”). This Declaration replaces and supersedes the Declaration previously filed with the Application.

2. I have personal knowledge of the matters set forth herein and could testify competently as to the facts contained herein.

3. To the extent it is brought to my attention that any information disclosed herein requires amendment or modification upon Baker’s completion of further review or as additional party in interest information becomes available to it, I intend to file a supplemental declaration to the Court reflecting such amended or modified information.

Scope of Retention of Baker

4. The Debtors² are seeking to retain Baker with respect to the following matters (collectively, “**Representative Matters**”):

- Representing and advising the Debtors through identification and resolution of all tax claims and exposures in the United States and jurisdictions outside of the United States in which the company has operations, in the Debtors bankruptcy cases and otherwise;
- Representing and advising the Debtors in connection with coordination and contingency planning relating to global financing in the Asia Pacific region, including advice relating to regulatory requirements and contract rights;
- Representing and advising the Debtors, from June 1 through July 10, 2009, in connection with strategic alternatives and potential sales and purchases of assets involving Delphi Corporation, its assets and affiliates; and
- Representing and advising the Debtors, from June 1 through July 10, 2009, and their European affiliates in connection with the negotiation and implementation of potential investments and funding arrangements in Europe.

¹ Unless otherwise defined herein, each capitalized term shall have the meaning ascribed to such term in the Application.

² The Debtors include: Motors Liquidation Company (09-50026); Saturn, LLC (09-50027); Saturn Distribution Corporation (09-50028); and Chevrolet-Saturn of Harlem, Inc. (09-13558).

Compensation of Baker

5. Baker’s current hourly billing rates for Baker professionals expected to spend significant time on the Representative Matters range from:³

Partners	\$325 to \$925
Of Counsel	\$200 to \$700
Associates	\$150 to \$540
Para-professionals	\$60 to \$250

Baker & McKenzie’s current hourly rates for associates and partners outside of the United States, depending on the jurisdiction, vary from \$200 to \$1200. These rates are consistent with hourly rates charged by professionals for similar services in the jurisdictions in which the services are provided.

6. These rates are designed to fairly compensate Baker for the work of its attorneys and legal assistants and to cover fixed and routine overhead expenses. These rates are adjusted periodically and any modification of such rates is applicable to legal services performed after the new rates become effective. Baker will notify the Debtors, the U.S. Trustee, the Court and any official committee of any change in the hourly rates charged by Baker for services rendered, and will file such notification with the Court.

7. The expenses that Baker ordinarily and customarily charges its clients include, but are not limited to, telephone and telecopier charges, mail and express mail charges, messenger and hand delivery charges, photocopying charges at the rate of \$.10 per page, document processing, courier services, overnight delivery charges, computer-assisted research, docket and filing fees, travel expenses, expenses for “working meals,” court reporting charges and transcription charges, overtime for secretarial personnel, and other incidental costs advanced by the firm specifically for these matters.

³ Such hourly rates may change from time to time in accordance with Baker & McKenzie’s established billing practices and procedures. U.S. dollar values assigned to billing rates for attorneys outside of the U.S. may fluctuate based upon applicable exchange rates.

8. Baker intends to apply separately to the Court for allowances of compensation and reimbursement of expenses in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, all guidelines promulgated by the U.S. Trustee, and all orders of this Court governing professional services performed and expenses incurred after the Commencement Date. Baker will submit applications for interim and/or final allowances of compensation pursuant to sections 330 and 331 of the Bankruptcy Code and the rules and orders of this Court.

9. Except as is permitted by section 504(b) of the Bankruptcy Code, Baker has not entered into any agreement respecting the division or sharing of fees arising out of these proceedings with any third party, nor will it enter into any such agreement or any other agreement prohibited by section 504 of the Bankruptcy Code or 18 U.S.C. § 155.

Qualifications of Baker

10. Baker is one of the world's largest law firms with approximately 4,000 attorneys in 69 offices in 40 countries. Baker's knowledge, resources and international reach permit it to deliver high quality legal services throughout the world with fluency, consistency, confidence and sensitivity for cultural, social and legal practice differences outside of the U.S. Baker has extensive expertise in virtually all aspects of the law that may arise in the Representative Matters and these chapter 11 cases, including tax, corporate, labor, benefits, immigration and employment, finance, litigation, securities, environmental, intellectual property and restructuring.

11. Baker is well positioned to provide the type of representation required by the Debtors on the Representative Matters. Based on Baker's knowledge and familiarity with the Debtors multi-national business and legal affairs, their tax structure and contractual relationships, and the ongoing matters for which Baker represented the Debtors prior to the Commencement

Date, the Firm is uniquely qualified to provide counsel to the Debtors with respect to the Representative Matters.

12. Baker's partners, counsel, and associates who may appear before this Court are members in good standing with the bars of the jurisdictions in which they practice. Further, to the extent such lawyers are admitted to the federal District Courts in New York, they are in good standing in those courts.

Connections of Baker to Parties-in-Interest

13. In preparing this Declaration, attorneys and employees of Baker compared an extensive list of parties-in-interest and other persons and entities related to the Debtors and their chapter 11 cases (the "**Chapter 11 Cases**") to Baker's conflicts database of present and former clients and adverse parties, including the Debtors and their affiliates; the officers, directors and control persons of the Debtors; creditors, insurers, utility providers, debt instrument holders, vendors and suppliers of the Debtors; counterparties to leases, contracts and financial agreements; adversaries in litigation matters to which the Debtors are parties; the professionals known to Baker sought to be retained by the Debtors in this case; the U.S. Trustee and other persons employed thereby; and other known significant parties in interest in the Chapter 11 Cases.

14. The conflicts database maintained by Baker includes every matter in which the firm is now or has been engaged over at least the past five years and, in each instance, the identity of related parties and adverse parties. It is Baker's policy that no new matter may be accepted or opened within the firm without completing and submitting to those charged with maintaining the conflicts database the information necessary to check each new matter for conflicts, including the identity of the prospective client, the matter, and related and adverse parties.

15. Except as set forth below, and to the best of my knowledge, neither I, Baker, nor any partner, counsel to, or associate of the Firm holds any interest adverse to the Debtors with respect to the Representative Matters. As described below, Baker represents certain interests in connection with the Representative Matters, but such interests are not materially adverse to Motors Liquidation Company (“**MLC**”) and appropriate waivers have been obtained.

- Baker has been advising MLC and its affiliates in connection with aspects of MLC’s proposed acquisition of Delphi Corporation’s (“**Delphi**”) Steering Business Lines (the “**Transaction**”). Baker provides legal services to Delphi and certain of its affiliates on matters unrelated to the Transaction. Baker has also been engaged to provide competition law advice to Platinum Equity, LLC (“**Platinum**”) with respect to its interest in other aspects of Delphi. Baker has obtained written waivers from MLC, Delphi and Platinum sufficient to allow Baker to be retained as special counsel on the terms set forth in this Application. No Baker personnel providing services to MLC on the Transaction is also providing services to Delphi and/or Platinum on the Transaction. In addition, the Firm has instituted an ethical wall separating the personnel providing services to MLC on the Transaction from those providing services to Delphi and/or Platinum on the Transaction. The ethical wall prohibits personnel working on the Transaction for MLC from sharing confidential or non-public information concerning MLC and the Transaction with personnel working for Delphi and/or Platinum on the Transaction. In connection with Baker’s retention by MLC, and as disclosed to and requested by MLC, certain persons then working for Platinum on the Transaction (while Platinum was the proposed purchaser of the relevant Delphi assets) were transferred to the team staffed to the Transaction for MLC when Platinum ceased to be involved. Prior to Baker’s engagement, these persons were not privy to confidential or non-public information concerning MLC and, once engaged by MLC, were subject to the ethical wall and were separated from the Platinum team.
- Baker has been advising MLC in connection with the negotiation and implementation of a potential investment by third parties in Adam Opel GmbH, including advice related to funding arrangements involving European governments. Baker has also been engaged to provide competition law advice related to the potential transaction (the “**Opel Transaction**”) to Magna International Inc. (“**Magna**”) and certain of its affiliates. Baker has obtained written waivers from MLC and Magna sufficient to allow Baker to be retained as special counsel on the terms set forth in this Application. No Baker personnel providing services to MLC on the Opel Transaction has provided or will provide services to Magna on the Opel Transaction. In addition, the Firm has instituted an ethical wall separating the personnel providing services to MLC on the Opel Transaction from those providing services to Magna on the Opel Transaction. The ethical wall prohibits personnel working on the Opel Transaction for MLC

from sharing confidential or non-public information concerning MLC and the Opel Transaction with personnel providing competition law advice to Magna on the Opel Transaction.

16. Except as set forth below, and to the best of my knowledge, neither Baker, nor any partner, counsel to, or associate of the Firm has any connection with the Debtors, their creditors or any other party in interest in the Debtors' cases, their respective attorneys and advisors, the U.S. Trustee, any person employed in the Office of the U.S. Trustee, or the Bankruptcy Judges for the Southern District of New York.

- (a) Attorneys at Baker have been representing the Debtors in ongoing matters and Baker has represented and intends to continue to represent the Debtors' non-debtor affiliates on terms similar to those set forth herein.
- (b) Baker has appeared in the past, and may appear in the future, in cases unrelated to the Representative Matters, where creditors of the Debtors and other interested parties and/or their respective attorneys and advisors may be involved.
- (c) Baker may have in the past represented, may currently represent, and likely will in the future represent creditors and other parties in interest of the Debtors and in the Chapter 11 Cases in connection with matters unrelated to the Representative Matters. Those creditors and parties in interest of the Debtors with which Baker has had a past connection (at least within the past five (5) years) or with which Baker has a current connection are listed on the attached Schedule 1. None of the entities listed on Schedule 1 is responsible for more than one percent (1%) of total Firm billings.

- (d) Baker may previously have represented, currently represent, or may represent in the future, parties who are or may be parties to past, pending or future litigation with the Debtors. Baker has not agreed to represent any such party in connection with litigation against the Debtors.
- (e) Baker may have “connections” with many of the attorneys and other professionals involved in the Chapter 11 Cases (collectively, “**Professionals**”). Baker may have referred matters to Professionals, or have been referred matters by Professionals. Baker may previously have represented, presently represent, or in the future represent one or more of the Professionals in matters unrelated to the Representative Matters.
- (f) Baker may acquire goods and services from one or more of the Debtors’ vendors, insurers, utility providers, creditors or contract counterparties.
- (g) Except to the extent it has represented or may now represent those persons or entities listed on the attached Schedule 1, Baker has no professional relationship with the Debtors’ known secured and significant unsecured creditors, or the Debtors’ vendors or suppliers, counterparties to leases or contracts, insurers, utility providers, equity security holders, or the officers, directors and control persons of the Debtors or other known significant parties in interest in this case. Baker does not and will not represent any of the entities listed on Schedule 1 in connection with the Representative Matters.

17. Baker has unpaid invoices to MLC totaling approximately \$250,000 as of June 1, 2009, and is, therefore, a creditor in the Chapter 11 Cases at this time.

18. Neither Baker, nor its principals, counsel or associates, have received or been promised compensation in connection with these Chapter 11 Cases other than in accordance with the provisions of the Bankruptcy Code and Bankruptcy Rules.

19. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct, and that this Declaration was executed on July 31, 2009.

/s/ A. Duane Webber
A. Duane Webber

Schedule 1

American International Group Inc.
Allianz Global Investors AG
A.S.P. Autoliv Inc
ABC Group
ABN AMRO
ABN AMRO Rothschild
ACDelco
Ace USA Inc
Adam Opel GmbH
Advanced Bionics Corporation
Aer Vironment, Inc.
Aesop Corp
AIG Global Investment Group
AIG Life Insurance Company
Aiu North America, Inc.
Alliant Energy Corporation
Allianz
American Airlines Inc.
American Axle & Manufacturing, Inc.
American Bankers Insurance Group
American Express Company
American Travellers Life Insurance Co.
Amico Automatisering B.V.
Android Industries L.L.C.
AON Corporation
Apollo Management L.P.
Apollo Tyres Limited
Applied Intellectual Capital
Arthur Andersen
Associated Aviation Underwriters Inc
AT&T
Atlantic Richfield Company
Atmos Energy Corporation
Aurelius Capital Management, L.P.
Australia & New Zealand Banking Group
Autoliv, Inc.
Avery Dennison Corporation
Avis Budget Car Rental, LLC
Avis Budget Group, Inc.
AVN Air, LLC
Avrinmeritor, Inc.
Banc of America Securities LLC
Banca Intesa S.P.A.
Banco Comercial Portugues, S.A.
Bank of America
Bank of China
Bank of Montreal
Bank of New York
Bank of New York Mellon Corporation
Bank of Nova Scotia
Banque Generale du Luxembourg
Barclays Bank PLC
Barclays Capital Inc.
Barclays Global Investors
Bayerische Landesbank
BBVA Bancomer
Bear Stearns & Co.
Behr America, Inc.
Behr GmbH & Co. KG
BellSouth Corporation
Benteler Automotive Corporation
Biogen Idec Ma Inc
Biogen Inc
Blackstone Group
Blue Cross & Blue Shield Association
BMW Group
BNP Paribas
Board of Regents of The University System
Of Georgia
Borg Warner Automotive
Bose Corporation
BP Amoco
BP Products North America Inc.
Bp Solar International Ltd.
Brandes Investment Partners, LP
Bridgestone Corporation
Bridgestone/Firestone Inc.
Brunswick Corp.
BT Group plc
Buckeye Technologies Inc.
Burger King Corporation
Cadwalader Wickersham and Taft LLP
California Institute Of Technology
Camden Management Services SA
Campbell Ewald
Canadian Imperial Bank of Commerce
Canadian Linen And Uniform Service Co
Cap Gemini S.A.
Capgemini Canada Inc
Capital International Limited

Capital Research and Management
 Carlyle Group, The
 Catalys International Inc.
 Caterpillar Inc.
 Caterpillar Logistics Services Inc.
 Chevrolet Nederland B.V.
 Chrysler LLC
 Chubb Group of Insurance Companies
 Canadian Imperial Bank of Commerce
 Citibank
 Citigroup Global Markets
 Citigroup, Inc.
 City Of Nogales
 Clearstream International SA
 Coca-Cola Company
 Codina Group Inc
 Collier Capital Limited
 Columbia Gas
 Comcast Corporation
 Comerica Bank
 Commerzbank AG
 Commonwealth Edison Company
 Compact Power Systems, Inc.
 Compagnie Generale Des Establishments
 Compaq Computer Corporation
 Computershare Trust Company, Inc.
 Connecticut National Bank
 ConocoPhillips Company
 Consolidated Edison Co of New York, Inc
 Continental AG
 Continental Tire North America, Inc.
 Cooper-Standard Automotive Inc.
 Credit Suisse
 Cuna Mutual Insurance Society
 Daewoo Motor Co Ltd
 Daifuku Co., Ltd.
 Daimler AG
 Daiwa Europe
 Dana Corporation
 Dana Holding Corporation
 Davis Polk & Wardwell
 Deloitte & Touche
 Delta Air Lines Inc.
 Denso Corporation
 Denso International America, Inc.
 Department of Finance and Administration
 Deutsche Bank
 Digitas Asia Limited
 Discover Financial Services Inc.
 Dodge & Cox
 Dominion-Virginia Power
 Dresdner Bank
 DTE Energy Services Inc
 Duke Energy Corporation
 Dupont Performance Coatings
 Eastman Kodak Company
 Eaton Corporation
 Edison Electric Institute
 Electric Power Research Institute
 Electronic Data Systems
 Eli Lilly & Company
 Elliott International, Inc.
 Embarq Communications, Inc.
 Emcon Technologies LLC
 Employers Ins Company Of Wausau
 Englishtown, Inc.
 Entergy Corporation
 Enterprise Rent-A-Car Company, Inc.
 Equitable Resources Inc. a/k/a Equitable
 Gas Company
 Ericsson Inc.
 Ericsson Telecomunicacoes S.A
 Ernst & Young
 ESIS Inc.
 Essex Woodlands Health Ventures
 Euroclear Bank SA
 European Bank for Reconstruction and
 Development
 European Federation of Pharmaceutical
 Industries and Associations
 Exxonmobil Oil Corp
 Fannie Mae
 Faurecia Automotive Seating, Inc.
 Federal-Mogul Corporation
 Fiat Auto S.p.A.
 Fiat Spa
 Fidelity Investments
 Fidelity Management & Research
 Fifth Third Bank
 First Data Corporation
 First Union Corporation
 Ford Motor
 Forstmann Little
 Fortis Bank N.V.
 Franklin Mutual Advisors LLC
 Frontier Corp

GE Asset Management Incorporated
 GE Capital Corporation
 GE Commercial Finance
 GE Financial Services
 GE Fleet Services
 GE Insurance Solutions
 General Electric Capital Corporation
 General Electric Company
 General Motors – Egypt
 General Motors (China) Investment
 Company Ltd.
 General Motors Acceptance Corporation
 General Motors Asia Pacific Pte Ltd
 General Motors Canada Limited
 General Motors China Inc.
 General Motors Colmotores S.A.
 General Motors Corp: Taiwan
 General Motors Corporation
 General Motors Corporation - Hong Kong
 General Motors De Mexico
 General Motors Europe AG
 General Motors Europe Holding SL
 General Motors Europe Holdings S.L.
 General Motors India Private Limited
 General Motors Italia S.R.L.
 General Motors Japan Ltd.
 General Motors of Canada Limited
 General Motors Thailand Ltd.
 General Motors Venezolana C.A.
 Geocapital LLC
 Getrag Corporation
 GKN Plc
 GM (China) Investment Co Ltd
 GM Daewoo Auto & Technology
 GM Holden Ltd.
 GM LAAM
 GMAC
 GMAC Commerical Credit, L.L.C.
 GMAC LLC
 Goldman Sachs
 Goodyear Tire & Rubber Company
 Goss International Corporation
 Granite
 Great American Health Plans, Inc.
 Greenwich Capital Markets
 Grocery Manufacturers of America
 GSI Lumonics
 Guardian Industries Corporation
 Harris Corp.
 Hayes Lemmerz International Inc.
 Haynes & Boone LLP
 Hec Holdings, Inc.
 Heidrick & Struggles International Inc.
 Helaba Landesbank Hessen-Thuringen
 Hella KGaA Hueck & Co.
 Henry Schein Inc.
 Hertz
 Hess Corporation
 Hewlett Packard
 Hicom Holdings Berhad
 Highbridge Capital Management, LLC
 Hitachi
 Hitachi Data Systems Corporation
 Hli Operating Company, Inc.
 Home Depot (The)
 Houlihan Lokey Howard & Zukin
 HP-Pelzer Beteiligungsholding GmbH
 HSB Engineering Insurance Ltd.
 HSBC
 Hughes Aircraft Company
 Hughes Electronics Corporation
 Hutchings Automotive Products Inc.
 IBC Vehicles Limited
 Icahn Enterprises Holdings L.P.
 Illinois Tool Works, Inc.
 Infomedia Ltd.
 ING Bank
 Intelsat Corporation
 International Automotive Components
 Inteva Products LLC
 Isuzu Motors
 J.P. Morgan Securities Inc.
 Jenner & Block
 Johnson Controls
 Johnson Industries Pty Ltd.
 Jones Day USA
 JPMorgan Chase Bank, N.A.
 Kautex Textron de Mexico
 KBC Bank
 Key Safety Systems de Mexico
 King Street Capital Management, L.P.
 Kirkland & Ellis LLP
 Kohlberg Kravis Roberts & Co.
 Korea Development Bank
 KPMG
 Krispy Kreme Doughnuts Inc

Lear Corporation
Lehman Brothers
Lehman Brothers Asset Management LLC
Leucadia National Corporation
Lexington Insurance Company
Lincoln National Life Insurance Company
Lio Ho Machine Works Ltd.
Lloyd's
M&T Bank
Mackay Shields LLC USA
Magna International Inc.
Mallesons Stephen Jaques
Maritz Inc.
Marsh USA Inc
Martinrea International Inc.
MCI
MCI WorldCom
Mellon Bank
Mellon Capital Management Corporation
Merck & Co. Inc.
Merrill Lynch
Metiom Inc.
Minnesota Mining & Manufacturing
Mitsubishi Electric Corporation
Mizuho Corporate Bank
Mold-Masters Limited
Morgan Stanley and Co.
Morgan, Lewis & Bockius
Motorola Inc.
MX Energy
Mxenergy Inc
National Car Rental Systems, Inc.
National City Bank
National Grid Holdings Limited
National Safety Council
National Union Fire Insurance Company of
Pittsburgh, Pa.
National Union Insurance Company
New Cure, Inc.
New York Life Insurance
Nicholas Applegate Capital Management
Nippon Sheet Glass Company
Noble International Limited
Nordea Bank
Nordic Capital
North Carolina Mutual Life Insurance
Northern Trust Company
Northrop Grumman Corporation

Novem Interior Design
Oaktree Capital Management, L.P.
Oklahoma Natural Gas
Omnibus Bb Transportes S.A.
OnStar Corporation
Oppenheimer & Co. Inc.
Osler, Hoskin & Harcourt LLP
P.T. General Motors Indonesia
Pacific Asset Management
Pacific Gas & Electric Company
Pacific Investment Management Company
PanAmSat Corporation
Panasonic Corporation
Panhandle Eastern Pipe Line Co
Penske Automotive Group, Inc.
Penske Corporation
Peugeot SA
Pfizer
Pharmaceutical Research and Manufacturers
Association of America
Plastic Omnium Auto Exterior
Portland General Electric Company
PPG Industries International Inc.
Price Waterhouse Coopers
Progressive Corp.
Prostep AG
PT General Motors Indonesia
PTT Chemical Public Company
Publicis Groupe SA
Putnam Investments
Quaker Oats Company
Qwest Communications, Inc.
Rbc Dexia Investor Services Trust
RBS
Remy International Inc.
Republic of Uzbekistan
Research Triangle Institute
RGA Reinsurance Company
Riversource Investments LLC
Robert Bosch Corporation
Robotic Vision Systems, Inc.
Rockwood Specialties Group Inc.
Royal Bank of Scotland
Ruedas De Aluminio
Rush Enterprises, Inc.
Saab
SAIC Motor UK Holdings Limited
Sanford C. Bernstein & Co., Inc.

Sanluis Corporacion S.A.B. de C.V.
 Sara Lee Corporation
 Saturn Corporation (UK) Limited
 Saudi Basic Industries Corporation
 SBC
 Schaeffler KG
 Scottish & Newcastle PLC
 Shanghai Automotive Industry
 Silverado Management Group, L.P.
 Simpson Thacher & Bartlett
 SK Telecom Co. Ltd.
 Skadden, Arps, Slate, Meagher & Flom LLP
 Skandivaviska Enskilda Banken
 SMBC
 Societe Française de Radio SA (SFR SA)
 Societe Generale
 Sonnenschein Nath & Rosenthal LLP
 Southeastern Asset Management, Inc
 Southern California Edison
 Southern California Gas Co
 Southwestern Bell Corporation
 Southwestern Bell Telecom
 Sprint Corporation
 Standard Chartered Bank
 Starcom MediaVest Group, Inc.
 State Grid Corporation of China
 State Street Bank & Trust Co.
 Stewart McKelvey Stirling Scales
 Sumitomo Electric Industries Ltd.
 SunTrust Banks Inc.
 Super Group Automotive Limited
 Superior Industries International
 Suzuki Motor Corporation
 T Rowe Price Associates, Inc.
 TCW Group, Inc.
 Teachers Insurance and Annuity
 Association-College Retirement Equities
 Fund
 Temic Automotive of North America Inc
 Tenneco Inc
 Tennessee Valley Authority
 Texas Instruments, Inc
 Textron Inc.
 The DIRECTV Group
 The First National Bank of Chicago
 The University of Chicago
 The University of North Carolina
 The Vanguard Group Inc

The Warranty Group Inc
 Thor Industries Inc.
 TI Automotive Ltd.
 Time Warner Telecom, Inc.
 Tk Holdings, Inc.
 Total SA
 Toyota
 Trust Company of The West
 TRW Automotive
 TRW Vehicle Safety Systems, S.A. de C.V.
 Tunas Ridean TBK PT
 U.S. Bank N.A.
 UBS
 Union Pacific Railroad Company Inc
 United Online, Inc.
 United Solar Ovonic Corp.
 US Federal Trade Commission
 Valeo
 Vanguard Car Rental USA Inc
 Veolia Environment
 Verizon
 Vestar Capital Partners Europe
 VF Corporation
 Visteon Corporation
 Vitesse Semiconductor Corporation
 VM Holdings B.V.
 VM Motori S.p.A
 Wachovia Corporation
 WBL Corp. Ltd.
 Webasto Ag
 Weil, Gotshal & Manges LLP
 Wellington Management Co. LLP
 Wells Fargo Bank - Various Regs.
 Western Asset Management Co.
 WestLB
 White & Case, L.L.P.
 Wilmington Trust Company
 Wind Point Partners
 Winn-Dixie Stores Inc.
 Winnebago Industries Inc.
 Woodward Governor Company
 Xcel Energy
 Xerox Corporation
 XM Satellite Radio Inc.
 Yazaki Corporation
 Yazaki North America Inc
 ZF Electronics Corporation
 Zurich Insurance Company