

laws and regulations (the “Separation Payment”), which amount shall be in full and final satisfaction of any and all administrative payments that may be owing by the Debtors to Wagner other than payments owing, if any, on account of Indemnification Claims (as defined below) and accrued but unpaid wages and vacation pay, if any; and it is further

ORDERED that Wagner shall be entitled to continue his health insurance benefits at his sole cost (plus a 2% administrative fee) for the statutory period required under Section 4980B of the Internal Revenue Code of 1986, as amended; and it is further

ORDERED that except as set forth in the preceding decretal paragraphs, Wagner shall not be required to waive any claims against the Debtors in exchange for the Separation Payment; provided, however, that any claims asserted by Wagner against the Debtors shall be (i) subject to the rights, defenses and limitations that may be asserted by any party in interest, including without limitation that such claims are time barred or otherwise subject to the statutory limitations set forth in section 502(b)(7) of the Bankruptcy Code, and (ii) to the extent allowed, prepetition general unsecured claims against the relevant Debtor whether or not such claims may be characterized appropriately as administrative claims (other than payments owing, if any, on account of Indemnification Claims). Any distribution that Wagner is entitled to receive as a result of an allowed claim pursuant to this paragraph (other than payments owing, if any, on account of Indemnification Claims) shall be reduced in amount, dollar for dollar, by the amount of the Separation Payment; and it is further

ORDERED that Wagner shall be entitled to assert claims for indemnification and reimbursement against the Debtors and under the applicable Debtors’ insurance policies (collectively, the “Indemnification Claims”) and no party in interest shall be entitled to assert that any such Indemnification Claims are time barred without further order of this Court upon


appropriate notice to Wagner; provided, however, that nothing herein shall be deemed to be an admission by the Debtors or a determination by this Court as to the validity, enforceability or characterization of any Indemnification Claim, all rights relating thereto being expressly reserved; provided, further, that this paragraph in no way provides for additional coverage or modifies the Debtors' insurance policies and any limitations found within those policies shall remain in effect and unchanged; and it is further

ORDERED that upon receipt of the Separation Payment, Wagner shall be required to reasonably cooperate with the Debtors and each of the official committees appointed in these cases with respect to any inquiry arising out of or relating to Wagner's past service for the Debtors, it being understood that Wagner shall not be required to incur any out-of-pocket costs in connection with such reasonable cooperation; and it is further

ORDERED that the Debtors shall be authorized to take all actions necessary or appropriate to implement this Order, including, the entry into any agreements the Debtors deem appropriate in connection with the relief provided for herein as a condition precedent to Wagner's receipt of the Separation Payment hereunder; and it is further

ORDERED that the Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or related to the implementation of this Order.

Dated: April 21, 2004



HONORABLE D. MICHAEL LYNN
UNITED STATES BANKRUPTCY JUDGE