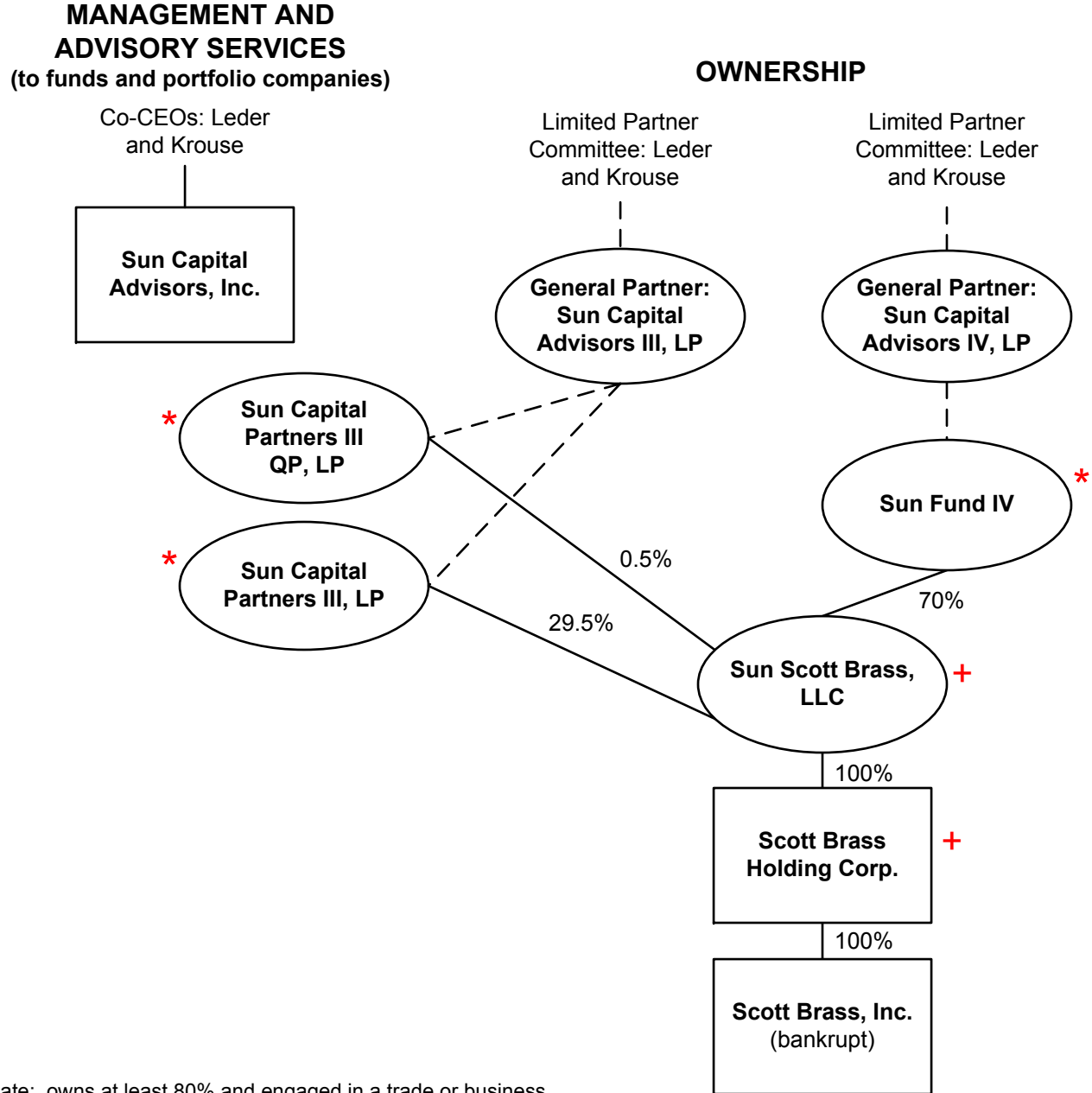


Chart 1 of 2

Adapted from the Chart Prepared by the District Court

SUN CAPITAL: THE DOCUMENTED FORM OF ORGANIZATION



+ ERISA Affiliate: owns at least 80% and engaged in a trade or business.

* Cannot be an ERISA affiliate (<80%) and so no controlled group liability.

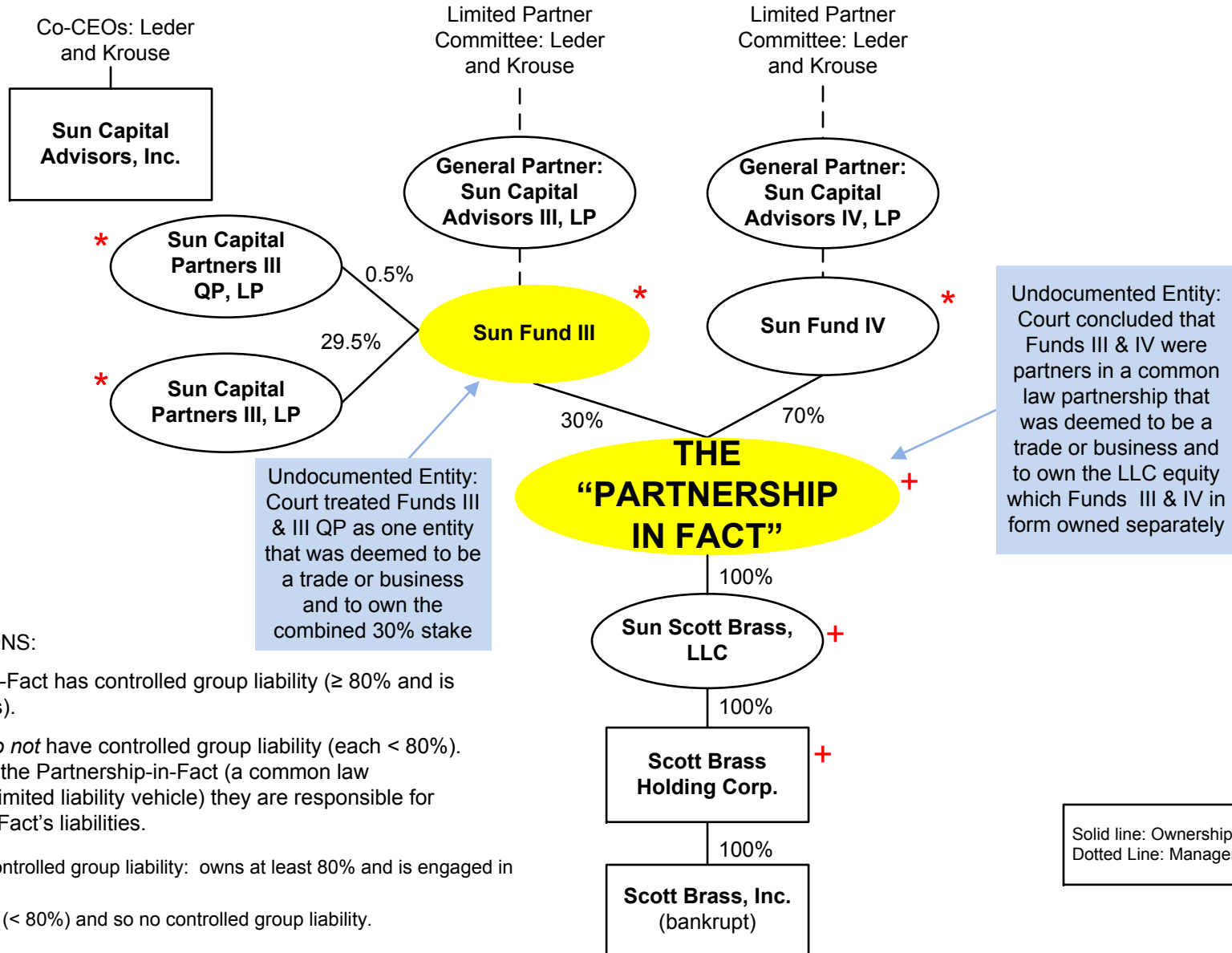
Chart 2 of 2

Adapted from the Chart Prepared by the District Court

SUN CAPITAL: WHAT THE COURT SAW

MANAGEMENT AND ADVISORY SERVICES (to funds and portfolio companies)

OWNERSHIP



COURT'S CONCLUSIONS:

- The Partnership-in-Fact has controlled group liability ($\geq 80\%$ and is a trade or business).
- Funds III and IV *do not* have controlled group liability (each $< 80\%$). But, as partners in the Partnership-in-Fact (a common law partnership, not a limited liability vehicle) they are responsible for the Partnership-in-Fact's liabilities.
- + ERISA Affiliate with controlled group liability: owns at least 80% and is engaged in a trade or business.
- * Not an ERISA affiliate ($< 80\%$) and so no controlled group liability.