

EXHIBIT A

IMPLEMENTATION STEP PLAN

I. Funding of the Asbestos Personal Injury Trust

- A. Pursuant to the confirmed *Modified Joint Prepackaged Plan of Reorganization of Maremont Corporation and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* (the “Plan”)¹, the Asbestos Personal Injury Trust established pursuant to the Plan is to be funded on the Effective Date by the Maremont Contribution.
- B. In accordance with the Plan, this Implementation Step Plan sets forth the restructurings, transfers, and other transactions that the Plan Proponents have determined to be appropriate to effectuate the Plan, including, without limitation, the Maremont Contribution to the Asbestos Personal Injury Trust.

II. Sequence of Meritor Contribution to Maremont and Maremont Funding of the Asbestos Personal Injury Trust and Contribution of Intercompany Receivables

- A. On or prior to the Effective Date, Meritor will contribute, or cause to be contributed, to Maremont the: (i) Intercompany Receivables, (ii) Intercompany Loan Payment, and (iii) Settlement Payment pursuant to the terms set forth in a letter to be executed between Maremont, Meritor, and the Asbestos Personal Injury Trust (the “Settlement Letter”).
- B. After receipt of the Intercompany Receivables from Meritor, on or prior to the Effective Date, Maremont will contribute the Intercompany Receivables to AVM, FRCOC, and MEP, respectively, as the Entities from which such receivables are owed, thereby cancelling them.
- C. On the Effective Date, Maremont will transfer, or cause to be transferred, to the Asbestos Personal Injury Trust, the Maremont Insurance, the Maremont Contributed Cash, the Intercompany Loan Payment, and the Settlement Payment to the Asbestos Personal Injury Trust pursuant to the Settlement Letter.

III. Corporate Transactions Occurring on the Effective Date

- A. On the Effective Date, all outstanding shares of Maremont will be cancelled. Simultaneously with the cancellation of such shares, 100% of the shares of Reorganized Maremont Stock will be issued to the Asbestos Personal Injury Trust, which shares shall be and be deemed to be authorized and issued as of the Effective Date. Each of AVM, FRCOC, and MEP shall remain wholly owned subsidiaries of Reorganized Maremont.
- B. On the Effective Date, Reorganized Maremont will file Reorganized Maremont’s Certificate of Incorporation with the Secretary of State of the State of Delaware and will adopt Reorganized Maremont’s Bylaws pursuant to Section IV.I of the

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Plan.

Plan. The share certificate evidencing the Asbestos Personal Injury Trust's equity interests in Reorganized Maremont shall be delivered to the Maremont Asbestos Personal Injury Trust, c/o Stutzman, Bromberg, Esserman & Plifka, P.C., Attn: Sander L. Esserman, 2323 Bryan Street, Suite 2200, Dallas, Texas 75201, by overnight mail as soon as reasonably practicable after the Effective Date.

- C. On the Effective Date, the current officer and directors of Maremont will be deemed to resign from their respective positions by operation of the Plan. Upon such resignation, Sherman K. Edmiston III will be simultaneously appointed as the sole officer and director of Reorganized Maremont. As the sole director and officer of Reorganized Maremont on the Effective Date, Mr. Edmiston will be authorized to establish and maintain bank accounts on behalf of Reorganized Maremont.
- D. The following documents shall be executed on or prior to the Effective Date and will be in full force and effect as of the date thereof: (i) Asbestos Personal Injury Trust Agreement; (ii) Environmental Assumption and Indemnification Agreement; (iii) Asbestos Records Cooperation Agreement; (iv) Asbestos Claims Indemnification Agreement.
- E. On the Effective Date, that certain Lease, dated as of May 19, 2017 by and between Dolgencorp, LLC and Maremont Corporation, as successor to Grand Blanc BTS Retail, LLC, shall be assumed and assigned to Reorganized Maremont in accordance with Article V of the Plan.
- F. On or prior to the Effective Date, the Paulding Site and Zion Site properties shall be conveyed, transferred, and assigned to Arvin Environmental Management, LLC, a Delaware limited liability company and affiliate of Meritor Heavy Vehicle Systems, LLC, a Delaware limited liability company, pursuant to the Environmental Assumption and Indemnification Agreement.

IV. Status of the Asbestos Personal Injury Trust on the Effective Date

- A. The Asbestos Personal Injury Trust shall constitute a "qualified settlement fund" under section 468B of the Internal Revenue Code.