

In the  
**Supreme Court of Ohio**

DIRECTOR, OHIO DEPARTMENT OF	:	Case No. 2017-0553
JOB AND FAMILY SERVICES,	:	
Appellee,	:	On Appeal from the
v.	:	Franklin County
DELPHI AUTOMOTIVE SYSTEMS, LLC,	:	Court of Appeals,
Appellant.	:	Tenth Appellate District
	:	
	:	Court of Appeals
	:	Case No. 14-AP-971

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**SUPPLEMENT TO MERIT BRIEF OF APPELLEE  
OHIO DEPARTMENT OF JOB AND FAMILY SERVICES**

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## CERTIFICATE OF SERVICE

I certify that a copy of the foregoing Supplement to Merit Brief of Appellee Ohio Department of Job and Family Services was served by regular U.S. mail this 24th day of July, 2019 upon the following:

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APPEALS DOCKET NO. T-2012025432

UNEMPLOYMENT COMPENSATION

REVIEW COMMISSION

TRANSCRIPT OF TESTIMONY

In Re claim of: Delphi Automotive Systems, LLC

Hearing date: November 6, 2013

Place: Telephone hearing

Appearances: Michael Ball, attorney from Vorys, Sater, Seymour and Pease LLP, represented Delphi Automotive Systems, LLC. Mark Rozycki, Director of Tax Administration for Delphi Automotive Systems, LLC, testified as a witness for Delphi Automotive Systems, LLC, and Stephen Avromov observed the hearing. Megan Robinson, attorney of the Ohio Department of Job and Family Services, represented the Ohio Department of Job and Family Services. No witnesses testified on behalf of the Ohio Department of Job and Family Services.

Hearing Officer: Tim Gates

<u>1</u>	<u>WITNESSES</u>	<u>DIRECT</u>	<u>CROSS</u>	<u>REDIRECT</u>	<u>RE-CROSS</u>
<u>2</u>	<u>EMPLOYER</u>				
<u>3</u>	Mr. Mark Rozycki				
<u>4</u>	(By Hearing Officer)	8		30	
<u>5</u>	(By Mr. Ball)	13		29	
<u>6</u>	(By Ms. Robinson)		26		
<u>7</u>					
<u>8</u>	<u>CLAIMANT'S</u>				
<u>9</u>					
<u>10</u>			<u>EXHIBITS</u>		
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1 Hearing Officer: We're on the record. This is docket T2011025432. The  
2 employer is Delphi Automotive Systems, LLC. On June 20, 2011, a  
3 successorship determination was issued which found that Delphi  
4 Automotive Systems, LLC, was a successor in interest to Delphi  
5 Automotive System Services, LLC. The determination found the transfer  
6 to be effective October 6, 2009. Contribution rates of 6.80% for 2009  
7 and 8.70% for 2010 were assigned as a result of this transfer. On July  
8 19, 2011, Timothy Caymer (phonetic), Executive Director Tax Operations  
9 of tax (inaudible) for Delphi Automotive Systems, LLC, filed a request  
10 for reconsideration of the successorship determination on September 7,  
11 2012. The Ohio Department of Job and Family Services issued a  
12 director's reconsidered in which the successorship determination was  
13 affirmed. On October 4, 2012, Mr. Caymer appealed the reconsidered  
14 decision and requested an administrative hearing pursuant to section  
15 4141.26(D)(2) of the Ohio Revised Code. The case is now uh before the  
16 Review Commission upon the timely appeal to the reconsidered uh  
17 decision. Uh my name is Tim Gates. I'm a Hearing Officer for the  
18 Unemployment Compensation Review Commission. I'll be holding this  
19 hearing on behalf of the board of the Unemployment Compensation Review  
20 Commission. Today's date is November 6, 2013, time is 8:50 a.m. and the  
21 hearing is being held by telephone. Representing Delphi Automotive  
22 Systems, LLC, is Attorney Michael Ball from Vozys, Sater, Seymour and  
23 Pease. Mark Rozycki is a witness for Delphi Automotive Systems, LLC.  
24 Stephen Avromov is observing today's hearing. Uh Attorney Megan  
25 Robinson is representing the Ohio Department of Job and Family  
26 Services. Uh before I describe the procedure generally in hearings

1 involving tax liability we start by taking testimony from the wi,  
2 witness or witnesses from the Ohio Department of Job and Family  
3 Services. Uh Ms. Robinson do you have any witnesses this morning?

4 Ms. Robinson: No, no witnesses.

5 Hearing Officer: The documents uh that you submitted uh Ms. Robison  
6 were sent to the Review Commission and I have documents in front of me  
7 marked exhibit, exhibits A through G. It appears I do not have an  
8 exhibit F so I have A through E and exhibit G.

9 Ms. Robinson: Yes I um mismarked the exhibits so if we could um  
10 reference exhibit G as exhibit F. There, there is no uh additional  
11 exhibit there.

12 Hearing Officer: And uh did, Mr. Ball did you receive these documents  
13 that were originally marked A through G (inaudible)?

14 Mr. Ball: I did sir.

15 Hearing Officer: Ms. Robinson has indicated that there's not a witness  
16 for the Ohio Department of Job and Family Services. Uh Mr. Ball: do you  
17 object to the admission of, of these uh documents into evidence?

18 Mr. Ball: Um I just, get on the record an objection of, of hearsay with  
19 regard to any press releases or documents not um authenticated by the  
20 state.

21 Hearing Officer: Uh Ms. Robinson would you like to respond to that?

22 Ms. Robinson: Uh yes hearsay is admissible in uh proceedings before the  
23 UCRC um and as to authentication I don't know if there's anything uh  
24 specifically that's at issue um but since the general objection um I, I  
25 don't have a response beyond the documents speak for themselves.

1 Hearing Officer: I'm going to admit exhibits A through F uh into  
2 evidence. Now given that Ms. Robinson does not have a witness I'm going  
3 to then start with Mr. uh Rozycki's testimony and from Delphi  
4 Automotive Systems I also received documents for the hearing and I have  
5 (inaudible) questions about the exhibits that were submitted but I have  
6 exhibits A, B, C, D, E, F, G and H. It looks like H is the last exhibit  
7 here. Is that right Mr. Ball?

8 Mr. Ball: Um A through H.

9 Hearing Officer: A through H is what I have, yes.

10 Mr. Ball: That is correct.

11 Hearing Officer: And uh Ms. Robinson did you receive those documents  
12 from uh Mr. Ball?

13 Ms. Robinson: Yes I did.

14 Hearing Officer: Okay I'm going to get started with Mr. Rozycki's  
15 testimony and I'll describe the procedure in more detail. Mr. Rozycki  
16 I'm going to start uh with questions for you related to this issue of  
17 whether Delphi Automotive System Services, pardon me, let, let me start  
18 that again. I'll ask you questions about the issue of whether Delphi  
19 Automotive Systems, LLC, was a successor in interest to Delphi  
20 Automotive System Services, LLC. I'll ask you some questions related to  
21 that issue. Then when I'm finished with my questions for you uh Mr.  
22 Ball you'll have an opportunity to ask Mr. Rozycki questions. Uh then  
23 uh Ms. Robinson you'll also have an opportunity to ask Mr. Rozycki  
24 questions. Uh when I'm finished taking testimony then each side will  
25 have an oppor, opportunity to make a closing statement. Mr. Ball you'll  
26 have an opportunity to make a closing statement summarizing Delphi



1 Automotive Systems, LLC's, position in this case and Ms. Robinson  
2 you'll have the opportunity to make a closing statement summarizing the  
3 Ohio Department of Job and Family Services' position in this case. Then  
4 after the case hearing I'll consider the evidence and I'll send a  
5 written decision to both parties and both parties will have a right to  
6 appeal the decision if they disagree with it and the appeal rights will  
7 be described at the end of the written decision. Are there any  
8 questions about the procedure for the hearing?

9 Mr. Ball: Um I just have one question Mr. Gates. Um for purposes of  
10 efficiency um because the ODJFS is not providing the witness to testify  
11 as to the basis of the determination and the reasoning behind the  
12 determination um before we get started could we just get the basis of  
13 the determination from Ms. Robinson in terms of you know what sections  
14 of 4141.24 triggered the successorship determination?

15 Hearing Officer: Sure I, I believe this comes from the reconsidered  
16 decision. From my reading of that it appears that the department is  
17 relying on section 4141.24(G)(1) of the Ohio Revised Code and in  
18 particular the language which indicates that both employers were under  
19 substantiality common ownership um but I'll let Ms. Robinson speak to  
20 that. Uh Ms. Robinson can you address that?

21 Ms. Robinson: Uh yes that's correct. The basis for the uh transfer was  
22 the uh 4141.24 Ohio Revised Code provs, uh provision um and then  
23 further under the Ohio Administrative Code um 4141-17-05 provides for a  
24 mandatory partial transfer of experience for those employers under  
25 substantially common ownership, management or control.

1 Mr. Ball: Okay I aprec, so we're all clear the hearing today is limited  
2 to a determination based on the provision of 4141.24(G)(1).

3 Hearing Officer: That's my understanding and it sounds like Ms.  
4 Robinson that's the department's position.

5 Ms. Robinson: Uh yes that's correct although I believe that the, the  
6 UCRC is allowed to consider other statutory reasons for the transfer if  
7 those a, arise during the course of the hearing.

8 Mr. Ball: I understand that. I appreciate the clarification.

9 Hearing Officer: And there is, I can understand why there would be some  
10 confusion. I looked at our hearing notice that was sent out and the  
11 issues that we put on the hearing notice and I, and I'll have to check  
12 with uh our clerical staff, the issues that we put on the hearing  
13 notice do not talk about uh substantial common ownership.

14 Mr. Ball: Yeah I just didn't want to waste two hours, two hours of your  
15 time going through you know whether or not there was a full transfer or  
16 whether, whether there was you know sufficient administrative filing to  
17 trigger the voluntary successorship under F um so I appreciate the  
18 clarification.

19 Hearing Officer: Any other questions about the procedure?

20 Mr. Ball: None from me sir.

21 Ms. Robinson: No, thank you.

22 Hearing Officer: Then I'll get started with uh Mr. Rozycki's testimony.

23 Uh Mr. Rozycki before I take your testimony I need to administer an  
24 oath. Mr. Rozycki.

1 DO YOU SWEAR OR AFFIRM THAT THE TESTIMONY YOU'RE ABOUT TO  
2 GIVE SHALL BE THE TRUTH, THE WHOLE TRUTH AND NOTHING BUT  
3 THE TRUTH.

4 Mr. Rozycki: I do.

5 DIRECT EXAMINATION OF MR. ROZYCKI BY HEARING OFFICER:

6 Q: Please spell your first and last names for the record.

7 A: My first name is M-A-R-K. The last name is R-O-Z-Y-C-K-I.

8 Q: And are you an employee of Delphi Automotive Systems, LLC?

9 A: I am.

10 Q: What is your position with Delphi Automotive Systems, LLC?

11 A: I title as Director of Tax Administration.

12 Q: And how long have you been in that position?

13 A: Since uh the emergence, October 6, 2009.

14 Q: And prior to October 6, 2009, were you employed by Delphi Automotive  
15 System Services, LLC?

16 A: Um technically I was employed by Delphi Human Resources which is the  
17 other determination of transfer liability and Delphi Automotive Systems  
18 Human Resources, LLC.

19 Q: I have uh in front of me documents that were submitted uh, uh on  
20 behalf of Delphi Automotive Systems, LLC, for today's hearing and I  
21 want to start with what is marked as exhibit C, the Master Disposition  
22 Agreement among Delphi Corporation, GM, Components Holdings, LLC,  
23 General Motors company. (inaudible) appears to have been filed, appears  
24 in the bankruptcy court but I'll let you address that. Uh Mr. Rozycki  
25 do you have exhibit C?

26 A: I do.

1 Q: It looks like it's fairly lengthy. Uh the agreement itself I recall  
2 being well over 100 pages. The agreement its right up to page number  
3 118 then I have attachments to this agreement. I have schedule 2,  
4 Detail of Sellers and Company Buyer. That's uh 10 number pages. Then I  
5 have schedule 2.1.5F, Excluded Facilities and that schedule consists of  
6 three pages. Then I have schedule 2.1.5K, Other Excluded Assets,  
7 appears to be seven pages. Then I have schedule 9.12.E DIP letters of  
8 credit remaining with Remain Co (phonetic) and that's one page. Can you  
9 give some background Mr. Rozycki on why this agreement uh was entered  
10 into?

11 A: The Master Disposition Agreement was um the agreement that allowed  
12 old Delphi, I refer to old Delphi our DPH holdings company to dispose  
13 of certain of its assets and emerge from bankruptcy.

14 Q: And exhibit B appears to be a document that was filed with the  
15 bankruptcy court, a notice of order approving modifications to first  
16 amended joint plan of reorganiz, organization of Delphi Corporation and  
17 certain affiliates, debtors and debtors in position, the occurrence of  
18 effective date. And if you know, what was the effect of this uh order  
19 Mr. Rozycki?

20 A: Um it's specifically I'm not sure other than I know there was a  
21 number of changes in negotiations between the purchases and the sellers  
22 and this, modification, there was an original bankruptcy order that was  
23 originally adopted in January of that, of 2009 that did not come to  
24 fruition and then the ultimate purchasers of the majority of the assets  
25 of DPH modified and changed and um adop, ad, ad, adjusted the original

1 agreement for their purposes and I think this was the order that just  
2 approved all those changes.

3 Q: Exhibit E first page of that is a certificate of formation of new  
4 Delphi Automotive Systems One, LLC. Uh do you know why new Delphi  
5 Automotive System One, LLC, was formed?

6 A: That was formed as um part of the, to be the acquirer of certain of  
7 the assets of DPH Holdings and, and I, can I, I want to just clarify  
8 there was, this was one entity of several entities that were formed to  
9 facilitate the acquisition. I believe um new Delphi Automotive Systems  
10 One, LLC, uh was the entity that was going to be um the payroll entity.

11 Q: I apo, apologize of the delay between questions. I just re, I  
12 received these documents late in the afternoon yesterday after they  
13 were copied by our staff. I received them at about 3:00 yesterday  
14 afternoon and I can't say that I've been able to go through each page  
15 of all the documents. Uh exhibit E, can you tell me what exhibit F is?

16 A: Um exhibit F is the election of the officers of Delphi Automotive  
17 Systems, LLC, after the new Delphi acquired certain of the assets of  
18 DPH Holdings.

19 Q: And the first page is the names of officers. it says that the  
20 following persons are hereby elected to the office, directly opposite  
21 his name, to serve as an officer of the company until his successor is  
22 duly elected and qualified or until his early death, resignation or  
23 removal and the name is Rodney O'Neal, Chief Executive Officer and  
24 President.

25 A: Correct.

1 Q: And he became Chief Executive Officer and President of Delphi  
2 Automotive Systems, LLC.

3 A: That is correct.

4 Q: Alright did he have any affiliation with the, the predecessor, or  
5 strike predecessor, the company uh, uh by the name?

6 A: DPH Holdings the old Delphi, yes, yes he held the same position.

7 Q: And what about James Bertran (phonetic)? It indicates here he was to  
8 be the, to become the Vice President and President of Thermal Systems.  
9 Did you have any affiliation with the former uh company?

10 A: Yes he held the same position with the former company.

11 Q: And looking at the list of individuals here uh at the bottom of page  
12 one going over to page two does any of those individuals uh hold  
13 different uh positions with the former company or did any of those  
14 individuals?

15 A: I believe the, all the individuals held the same position at the  
16 former company.

17 Q: Attachment B is listed the Board of Directors, gives the name of the  
18 members of the board (inaudible). Were new members elected upon this  
19 transfer?

20 A: Yes the entire uh board of the new company was different than the  
21 old board.

22 Q: Any individuals listed there starting with Oscar Depala (phonetic),  
23 Bernados Nato (phonetic).

24 A: I'm sorry what exhibit are you looking at again? I'm sorry, cur  
25 exhibit B or is it the attorney's exhibit?

1 A: Exhibit E and it's attachment B, the board of directors list. It's  
2 part of exhibit E.

3 A: Okay, got you.

4 Q: Attachment B within exhibit E.

5 A: I got you, yes.

6 Q: (inaudible).

7 A: Okay the first page is the um, wh, beginning with Os.

8 Q: I, I'm actually in exhibit F, I apologize. That's, what I'm looking  
9 at attachment B, the board of director's list is part of exhibit F.

10 A: Yes I'm there. Okay attachment B the first page board of directors  
11 list beginning with Oscar Depala, Bernados Nato, this is the list of  
12 the directors of the, the um old company.

13 Q: And where new board members elected upon the transfer of ownership?

14 A: Uh yes and I don't, I don't think at the date of transfer I think  
15 these were elected subsequent to that but the old board members  
16 resigned from old Delphi on the date of transfer and subsequently the  
17 new board was appointed and I think it was in the same month and the  
18 sec, the page after the first page that's listed as attachment B is a  
19 list of the new directors.

20 Q: Yes I see what you're referring to. So one of them being John Crowl  
21 (phonetic).

22 A: Right and below that it lists the old Delphi directors who were on  
23 the previous board.

24 Q: Moving on to exhibit G, to the exhibits submitted on behalf of  
25 Delphi Automotive Systems, LLC, uh exhibit G, can you tell me what that  
26 is?

1 A: Um it's a press release announcing the um Master Disposition  
2 Agreement or del, old Delphi's plan of emergence from bankruptcy.

3 Q: What was the date of the press release?

4 A: Uh it's dated July 30, 2009.

5 Q: Now I'm going to go back to exhibit B um, (inaudible) pages A Report  
6 to Determine Liability Transfer of Business. Do you know who prepared  
7 the first page of exhibit B?

8 A: It was a company we employ called Barnet and Associates.

9 Q: And its, the second page, was that also prepared by Barnet  
10 Associates?

11 A: Uh (inaudible).

12 Q: It appears that the third and fourth and fifth pages were prepared  
13 by uh Barnet Associates and then the next page says at the top new  
14 requirements when part of the a business transfers between common  
15 owners and there's a signature at the bottom titled President. Do you  
16 know who signed this?

17 A: His name is John Brooks. The last name is spelled B-R-O-O-K-S.

18 Q: And what company was he affiliated with at the time?

19 A: At the time of emergence he was appointed president of the old  
20 Delphi Corporation.

21 Hearing Officer: Give me just a moment. I think I'm about finished with  
22 my questions. I don't have any other questions at this point. Uh Mr.  
23 Ball do you have questions for Mr. Rozycki?

24 Mr. Ball: I do, thank you Mr. Gates.

25 **DIRECT EXAMINATION OF MR. ROZYCKI BY MR. BALL:**

26 Q: Just kind of for the record what's your current position?



1 A: Director of Tax Administration.

2 Q: Okay and did you provide the kind of relevant history in addition to  
3 what you just testified um with regard to the bankruptcy and sale of  
4 certain assets from old Delphi?

5 A: Sure um old Delphi was in bankruptcy for a number of years and at  
6 the emergence they had an agreement with new Delphi, I'll refer to it  
7 as new Delphi just because it's simpler, and General Motors to sell  
8 certain assets to each party. The Master Disposition Agreement was the  
9 agreement that dictated who purchased what and what remained with old  
10 Delphi.

11 Q: And so you refer to a new Delphi.

12 A: Right.

13 Q: Um just so we're all clear um what is the entity you're referring to  
14 when you say new Delphi?

15 A: Um that would be new Delphi Automotive Systems One, LLC. Uh during  
16 the, the acquisition um the, the other parties to the purchase other  
17 than GM were primarily Elliott and Silver Point which were two hedge  
18 funds who uh formed the new acquisition entity to acquire certain  
19 assets of old Delphi.

20 Q: And that acquisition entity was DIP Hold Co., LLP.

21 A: Yes that, that, I'm sorry yes that's the correct name.

22 Q: Okay um just so we're all clear if I could refer you to um Delphi's  
23 exhibit E and specifically the last two pages of exhibit E. Um the  
24 first page being the Certificate of Incorporation of a Limited  
25 Liability Partnership.

26 A: Okay.

1 Q: Okay um are you familiar with this document?

2 A: Yes I am.

3 Q: Okay and could you describe this document?

4 A: Uh upon formation of the acquisition entity it had um the de, DIP  
5 Hold Co., LLP, name, it was incorporated in uh England and the name was  
6 subsequently changed to Delphi Automotive, LLP, which it remains today.

7 Q: And the, the company, the limited liability partnership was formed  
8 August 19, 2009.

9 A: Correct.

10 Q: And you previously testified it was formed for the purch, for the  
11 purpose of acquiring select assets of old Delphi, correct?

12 A: Correct Silver Point and Elliott had formed the entity to acquire  
13 the assets.

14 Q: Okay and um you just testified about a name change, that is the last  
15 page of exhibit E that you were referring to.

16 A: Yeah I'm sorry I was looking at, I was looking at the name change  
17 originally, yes.

18 Q: Okay.

19 A: Originally it was formed as DIP Hold Co., LLP, and then it changed,  
20 subsequently changed its name.

21 Q: Okay and that name change occurred on October 8, 2009.

22 A: Correct.

23 Q: Okay and the new name is Delphi Automotive, LLP.

24 A: Correct.

25 Q: Okay and that's the entity that we've uh you know referred to as new  
26 Delphi.

1 A: Right (inaudible).

2 Q: Thank you and you mentioned Elliott Management Corporation and  
3 Silver Point Capital, LLP.

4 A: Correct.

5 Q: Um could you get a little more context or information about those  
6 entities?

7 A: Um they're two hedge fund entities out of New York that um formed or  
8 came in and um basically formed an agreement with General Motors on how  
9 to purchase and divide up the assets of old Delphi so they were the,  
10 the entities that were the acquiring entities. Um they controlled the,  
11 the, the entity that was purchasing the asset.

12 Q: Okay so.

13 A: And, alright go ahead.

14 Q: No I apologize, they controlled, they, were they the majority  
15 shareholders or stakeholders in new Delphi?

16 A: As far as I know they didn't own any sto, the, they were, yes they  
17 were the majority. They owned 100% of the new de, entity.

18 Q: Okay so the new entity, and we're talking about ownership, was  
19 entirely owned at the time of purchase by Elliott Management  
20 Corporation and Silver Point Capital.

21 A: That's correct.

22 Q: Okay and so they owned and controlled new Delphi at the time of the  
23 asset purchase.

24 A: Right um.

25 Q: Did they designate any individuals to manage the new entity?

1 A: There were um managers assigned, one from Elliott and one from  
2 Silver Point. David Miller (phonetic) from Elliott and Associates was  
3 appointed as uh one manager and Michael Gato (phonetic) uh from Silver  
4 Point Capital was assigned as the other manager.

5 Q: Okay and if I could direct your attention to exhibit G that um you  
6 just discussed with Mr. Gates that is the July 30, 2009, press release.  
7 If you see the fourth paragraph from the bottom, the last sentence  
8 states "the lenders led by hedge funds like Elliott Management and  
9 Silver Point Capital plan to forgive their loans in exchange for taking  
10 control of the company, a process known as credit bidding". Do you see  
11 that?

12 A: Yes.

13 Q: Okay and is that accurate in your understanding?

14 A: Um somewhat. Elliott Management and Silver Point Capital at  
15 emergence were actually uh DIP creditors in three different tranches of  
16 debt. They were paid off 100% in tranche A and tranche B, and tranche C  
17 they received I think uh 16 cents on the, or 26 cents on the dollar as  
18 did the rest of the DIP lenders were who tranche C.

19 Q: But they took control of the company.

20 A: Yes (inaudible) the entities that took control of the company were  
21 the DIP, debtor in possession lenders.

22 Q: Okay and who were also the 100% owners of the company.

23 A: Right.

24 Q: Thank you then moving along um if we could go back to exhibit E,  
25 just again so everyone's clear on the specific entities, if you look at

1 the first page of exhibit E, certificate of formation of new Delphi  
2 Automotive Systems One, LLC.

3 A: Yes.

4 Q: (inaudible).

5 A: I'm there.

6 Q: Okay um does this document from Delaware (inaudible) that new Delphi  
7 Automotive Systems One, LLC, was formed as a limited liability company  
8 in the state of Delaware on August 20, 2009, correct?

9 A: Correct.

10 Q: Okay and this new Delphi Automotive Systems, LLC, um was that a  
11 wholly owned subsidiary of new Delphi?

12 A: Yes it was.

13 Q: Okay thank you and now if we could go back to the Master Disposition  
14 Agreement. You previously testified that old Delphi transferred select  
15 assets to new Delphi.

16 A: Correct.

17 Q: Um what about assets in Ohio?

18 A: Um certain assets were transferred to new Delphi that new Delphi  
19 wanted to, there were certain product lines we wanted to continue and  
20 we purchased the assets related to those product lines.

21 Q: Okay did new Delphi, or did old Delphi transfer all its trade or  
22 business in the state of Ohio to new Delphi?

23 A: No it did not.

24 Q: Okay um if I could direct your attention to page 33.

25 A: Okay.

26 Q: Do you see where there's a subparagraph F?

1 A: Yes I do.

2 Q: Top, okay and that states that all real property including any  
3 improvements located thereon listed in schedule 2.1.5F, the excluded  
4 facilities and personal property and other assets located at the  
5 excluded facilities, correct?

6 A: Correct.

7 Q: Okay so any facilities listed on schedule 2.1.5F were expressly  
8 excluded from the transfer of assets from old Delphi to new Delphi.

9 A: That's correct.

10 Q: Okay and were some of those excluded assets assets of Delphi  
11 Automotive System Services, LLC, used in their trade or business in the  
12 state of Ohio?

13 A: Yes.

14 Q: Okay um could you please turn to schedule 2.1.5F at the end of  
15 exhibit C, okay.

16 A: Okay.

17 Q: Are you familiar with these facilities?

18 A: Yes.

19 Q: Okay and are certain facilities exclu, expressly excluded from the  
20 Master Disposition Agreement located in the state of Ohio?

21 A: Uh yes there's a number of them.

22 Q: Okay um it appears that site TD 323 located in Columbus, Ohio was  
23 excluded.

24 A: Yes I have 323, 691, 272, site 310, 286 and on the continuing page  
25 site 697, 901, 278 and 694 were excluded.

26 Q: Okay and then I think there might be one more on the.

1 A: Oh yeah one more on the third page, site 307.

2 Q: Okay so those facilities were not transferred to Delphi Automotive  
3 Systems, LLC.

4 A: That's correct.

5 Q: Okay I'd like to discuss the employees of Delphi Automotive System  
6 Services, LLC. Did all of Delphi Automotive System Services, LLC's,  
7 employees in the state of Ohio transfer to Delphi Automotive Systems,  
8 LLC?

9 A: No they did not.

10 Q: Okay do you know approximately how many employees transferred versus  
11 th, that did not transfer?

12 A: Well I think if you refer back to, I'm not sure what exhibit it is,  
13 um on the application it shows that 882 of the 1,266 employees  
14 transferred.

15 Q: So approximately 30% of the employees did not transfer to the new  
16 entity.

17 A: Right.

18 Q: Okay and um, and just to kind of cover all the names um if you could  
19 refer back to exhibit E um, I apologize we'll go to exhibit C first.

20 A: Okay C is the Master Disposition Agreement.

21 Q: Correct.

22 A: Okay.

23 Q: And if we go to the end, the schedule, Detail of Sellers and Company  
24 Buyer. It, it's schedule two.

25 A: Okay.

1 Q: Okay bottom of the first page it indicates that Delphi Automotive  
2 System Services, LLC, the company buyer for those acquired assets is  
3 new Delphi Automotive Systems One, LLC.

4 A: That's correct.

5 Q: okay is that the same entity as Delphi Automotive Systems, LLC?

6 A: Yes it changed its name subsequent to the acquisition.

7 Q: Okay and now if we could refer to exhibit E, the name change you  
8 referenced, the, the certificate of amendment of certificate of  
9 formation of new Delphi Automotive Systems One, LLC.

10 A: Yes I do.

11 Q: Okay and um what does it indicate it changed its name to?

12 A: Delphi Automotive Systems, LLC.

13 Q: Okay so the certain assets, but not all, located in the state of  
14 Ohio of Delphi Automotive System Services, LLC, transferred to new  
15 Delphi Automotive Systems One, LLC, which subsequently changed it's  
16 name to Delphi Automotive Systems, LLC.

17 A: That's correct.

18 Q: Okay was Delphi Automotive Systems, LLC, an employer at the time  
19 that it acquired select assets of old Delphi?

20 A: I believe it, it was not um however we do not form that entity and  
21 other than Gato and Miller I have no id, I, I don't know of anybody  
22 else who worked for that company.

23 Q: Okay so you're not aware of having any employees in the state of  
24 Ohio.

25 A: Right.

26 Q: Prior to the transfer of assets to new Delphi.



1 A: That's correct.

2 Q: Okay now I'd like to discuss the, further discuss the common  
3 ownership, management and control issue. Um you previously testified  
4 that at the time of transfer Elliott Associates and Silver Point  
5 Capital wholly owned and controlled the new Delphi entity.

6 A: That's correct.

7 Q: Okay and you also testified that David Miller and Michael Gato were  
8 assigned as managers of new Delphi and authorized to represent the co,  
9 the new Delphi entity.

10 A: That's correct.

11 Q: Okay Elliott Associates have any ownership, management or control  
12 over old Delphi at the time of the transfer?

13 A: No it did not.

14 Q: Okay did Silver Point Capital have any ownership, management or  
15 control over old Delphi at the time of the transfer?

16 A: Um no it did not but I need to clarify that. Old Delphi was a  
17 publicly traded company and if they owned public shares I was not aware  
18 of it but all the shares of old Delphi were cancelled under this  
19 transaction. Any shares, previous shareholders were not, were gone at the  
20 date of the transfer.

21 Q: Thank you um what about David Miller?

22 A: Same answer, I'm not aware of him being an owner, manager or  
23 anything of old Delphi.

24 Q: Okay and he certainly wasn't a manager or had control over the  
25 entity.

26 A: Right he was not employee of old Delphi.

- 1 Q: Okay.
- 2 A: I was referring to if he owned stock I had no knowledge.
- 3 Q: Of course, of course, and um the same would apply to Michael Gato.
- 4 A: That's correct.
- 5 Q: And ODJFS um provided some exhibits. If I could direct your  
6 attention to ODJFS exhibit A we have Rodney O'Neal.
- 7 A: Uh huh.
- 8 Q: Previously testified that he was President and CEO of old Delphi  
9 leading up to the transfer.
- 10 A: That's correct.
- 11 Q: At the time of the transfer did Rodney O'Neal have any ownership of  
12 new Delphi?
- 13 A: No he did not.
- 14 Q: Okay did he have any control over new Delphi?
- 15 A: No he did not.
- 16 Q: Okay and did he have any control over any, or any management role in  
17 Delphi Automotive Systems, LLC?
- 18 A: Before the emergence, no.
- 19 Q: Okay what about David B. Wooleen (phonetic)?
- 20 A: Um David B. Wooleen I don't believe was here at the date of  
21 emergence. This is a 2005 press release.
- 22 Q: Right um okay so Mr. Wooleen to your knowledge didn't have any  
23 ownership, management or control of Delphi Automotive Systems, LLC, at  
24 the time of the transfer.
- 25 A: That's correct.
- 26 Q: Okay and what about Donald L. Kunckle (phonetic)?

1 A: The same, he had no management or control.

2 Q: Or ownership of the new.

3 A: Or ownership, I'm sorry.

4 Q: Thank you, um what about Alan S. Daws (phonetic)?

5 A: The same as uh Runkle and Woolcon.

6 Q: Okay so Mr. Daws had no management, ownership or control of Delphi  
7 Automotive Systems, LLC, at the time of the transfer.

8 A: That's correct.

9 Q: Okay um same questions for Mark Weber (phonetic), Logan Robinson  
10 (phonetic).

11 A: And the answer would be the same. Neither one gentlemen had  
12 ownership, control or management of Delphi Automotive Systems, LLC.

13 Q: At the time of transfer.

14 A: At the time of transfer.

15 Q: Thank you. Now if we could go to the board of, the list of directors  
16 that you previously discussed with Mr. Gates, um exhibit F.

17 A: Is that our exhibit F?

18 Q: Our exhibit F, I apologize.

19 A: Okay.

20 Q: Okay the officers of Delphi Automotive Systems, LLC, were appointed  
21 by written consent in the first document of exhibit F, correct?

22 A: Correct.

23 Q: Okay and when did the, that appointment become effective?

24 A: October 23, 2009.

25 Q: Okay so these officers became officers of Delphi Automotive Systems,  
26 LLC, on October 23, 2009.

- 1 A: That's correct.
- 2 Q: Okay, okay now if we could move to the next page. It shows the board  
3 of directors of old Delphi, correct?
- 4 A: Correct.
- 5 Q: Okay did any of these individuals have any ownership, management or  
6 control of Delphi Automotive Systems, LLC, at the time of the transfer?
- 7 A: No they did not.
- 8 Q: Now if we could move onto the following page, in addition to  
9 identifying the directors of old Delphi that we just spoke of, this  
10 document also identifies the directors appointed by new Delphi.
- 11 A: That's correct.
- 12 Q: Okay were any of these individuals managers or in control of old  
13 Delphi?
- 14 A: No they were not.
- 15 Q: Okay and I understand that as a public company with a lot of shares  
16 but, to your knowledge, were any of these individuals owners of old  
17 Delphi?
- 18 A: To my knowledge no.
- 19 Q: And continuing with exhibit G, if you would move to the second press  
20 release or the second document in exhibit G.
- 21 A: Okay.
- 22 Q: Okay in the first paragraph it says "Delphi Corp. a bankrupt auto  
23 parts supplier spun off by General Motors in 1999 has announced that a  
24 group of lenders has successfully bid to take control of the company".
- 25 A: Correct, okay.
- 26 Q: Is that correct?

1 A: Uh yes.

2 Q: Okay I think that's everything I have Mr. Gates I'm just going  
3 through one second um make sure everything got covered between his  
4 testimony with me and you and then I think we can go on. Okay just uh  
5 just (inaudible) we'll go back to exhibit A of the state. Um on page  
6 two of exhibit A it indicates certain individuals were reporting to  
7 O'Neal. Um not all of these are identified on the first page of any,  
8 any of these individuals owners, managers or in control of new Delphi  
9 at the time of the asset transfer?

10 A: No they were not.

11 Mr. Ball: Okay I have no further questions at this time Mr. Gates.

12 Hearing Officer: Uh Ms. Robinson do you have questions for Mr. Rozycki?

13 Ms. Robinson: Uh yes I do.

14 **CROSS EXAMINATION OF MR. ROZYCKI BY MS. ROBINSON:**

15 Q: Uh Mr. Rozycki um on, on October 7th who was the President and CEO  
16 of new Delphi, October 7, 2009?

17 A: Yes.

18 Q: I'm sorry did you hear my question?

19 A: Uh you broke up a little bit. Could you repeat it please?

20 Q: On October 7, 2009, who was the President and CEO of new Delphi?

21 A: Um I, I don't technically know that. I, according to the board  
22 minutes they were elected on October 23rd.

23 Q: Okay and, and the officers who were um working for old Delphi were  
24 they, did they resign?

25 A: Uh all the officers of old Delphi did resign, yes.

26 Q: Okay um can you turn to the states exhibit C?

1 A: Okay I'm there.

2 Q: Okay and are you familiar with the press releases issued on the  
3 delphi.com website?

4 A: Uh I have read this press release, yes.

5 Q: Okay and are you fa, familiar with it as being from the delphi.com  
6 website?

7 A: I can't, no I can't testify to that but it appears to be.

8 Q: Okay um there's a statement in the second paragraph of the press  
9 release. It says "Rodney O'Neal will remain President and CEO and the  
10 current leadership will continue to manage the company's global  
11 operation". Do you have evid, any evidence that that's incorrect?

12 A: Um the only evidence I have that they were elected officers were,  
13 was the first members meeting where they were elected. They were  
14 employed on day one.

15 Q: Okay do, do you have any evidence that they resigned from their  
16 position?

17 A: From old Delphi.

18 Q: Yes during the transfer.

19 A: Um I would, I don't have personal knowledge of it. I understood they  
20 all resigned though.

21 Q: But you have no documentary evidence to suggest that they stopped  
22 working for the company or released their position.

23 A: Well they uh it's two different federal ID numbers and um all  
24 employees of the new company were given letters of offer of employment  
25 with the new company that they had to either accept or reject.

26 Q: What position was Rodney O'Neal working in on October 7th?

- 1 A: Uh I believe his letter of uh offer just said as a, uh an executive.
- 2 Q: Okay and uh as far as you know was that the case for all of the  
3 individuals who were previously listed as officers?
- 4 A: I have no knowledge of that.
- 5 Q: Okay is there a copy of the, of the letter that was provided to Mr.  
6 O'Neal in the evidence provided from uh, from your company?
- 7 A: Uh in the evidence submitted, no.
- 8 Mr. Ball: No we can provide it. I didn't see the (inaudible) relevance  
9 (inaudible) but we can provide that, if have it if necessary.
- 10 **CROSS EXAMINATION OF MR. ROZYCKI BY MS. ROBINSON RESUMES:**
- 11 Q: Okay so Mr. Rozycki according to your understanding then all of the  
12 officers moved over from the old company but you have no idea what  
13 position they were working in.
- 14 A: Other than executive uh as stated in Rodney's uh I don't think a, a  
15 position was specified.
- 16 Q: Alright and um do you have any reason to believe that this press  
17 release is false?
- 18 A: No I believe they may have been acting in those positions but they  
19 weren't actually elected to those positions as of that date.
- 20 Q: Okay so they may have been carrying out the duties of uh um  
21 corporate officers but perhaps were not officially so.
- 22 A: That, yes that's my understanding.
- 23 Q: Alright and within those duties of, of corporate officers would  
24 those have uh contained any elements of management or control or  
25 leadership of the company?

1 A: Anything that required approval on an officer level was signed by  
2 Mike uh Mr. Miller and Mr. Gato during that time period.

3 Q: That wasn't my question.

4 A: I'm sorry what was your question again?

5 Q: Were any of the duties of those officers or anything involving  
6 management or control or leadership of the company?

7 A: Um you know I have no personal knowledge of that.

8 Q: But you do have personal knowledge of them being paid to work as  
9 employees directly after the transfer.

10 A: Yes I do.

11 Ms. Robinson: Alright I have no further questions.

12 Hearing Officer: Uh Mr. Ball do you have any follow up questions for  
13 Mr. Rozycki?

14 Mr. Ball: i do, thank you.

15 **REDIRECT EXAMINATION OF MR. ROZYCKI BY MR. BALL:**

16 Q: Um so at the time of the asset transfer, uh new Delp, Delphi  
17 Automotive Systems, LLC, who was in control of that entity?

18 A: That would've been the members, Mr. Miller and Mr. Gato.

19 Q: Okay whoever they may have employed was not an officer of the  
20 company at that time.

21 A: Officially no.

22 Q: Okay whoever they may have employed did not own the company.

23 A: That's correct.

24 Q: And whoever they may have employed was not in control of the company  
25 at that time.

26 A: That's correct.



1 Mr. Ball: Okay I have no, I have no further questions for Mr. Rozycki.

2 Hearing Officer: Okay just a moment I'm, I have a follow up along the  
3 lines of Ms. Robinson's uh question.

4 **REDIRECT EXAMINATION OF MR. ROZYCKI BY HEARING OFFICER:**

5 Q: Uh and there seems to be in my mind some vagueness here in who had  
6 control during the period from October 6th through October 22nd. You  
7 indicated that the officers were formally elected on October 23, 2009,  
8 so during the period between October 6th through October 22, 2009, uh  
9 who had the authority to enter into binding agreements on behalf of uh  
10 the new company? Transfer show it being effective October 6, 2009, so  
11 from the date of the transfer through October 22nd who had the  
12 authority to enter into agreements on behalf of uh new Delphi?

13 Mr. Ball: Um Mr. Gates just one quick point in the extent that those  
14 people may have changed during that period are you asking at the time  
15 of the transfer or do you want everybody during that period that may  
16 have.

17 Hearing Officer: Well Mr. Ro, Rozycki had mentioned the names Miller  
18 and Gato (inaudible).

19 **REDIRECT EXAMINATION OF MR. ROZYCKI BY HEARING OFFICER RESUMES:**

20 A: Well I can only.

21 Q: (inaudible).

22 A: (inaudible).

23 Q: That those individuals had authority between October 6th and October  
24 22, 2009, to enter into binding agreements on behalf of.

25 A: That, that's.

26 Q: Delphi.

1 A: That's my understanding. My only, I can only speak to my personal  
2 experience and during that time period if any uh tax documents needed  
3 to be signed we had to send them to those two individuals.

4 Q: Even during the period from October 6, 2009, uh up to October 23,  
5 2009.

6 A: That's correct.

7 Hearing Officer: I don't have any other questions. Mr. Ball do you have  
8 any follow up questions along those lines, what, what I've asked?

9 Mr. Ball: Um.

10 Hearing Officer: Or any other questions. Mr. Ball is there anything  
11 else you'd like to ask Mr. Rozycki?

12 Mr. Ball: Nothing that, nothing new, no.

13 Hearing Officer: Uh Ms. Robinson do you have any follow up questions  
14 for Mr. Rozycki?

15 Ms. Robinson: No thank you.

16 Hearing Officer: That concludes the testimony portion of the hearing.  
17 I've already admitted uh the ODJFS exhibits A through F and I'll now  
18 consider admission into evidence the documents submitted on behalf of  
19 Delphi Automotive Systems, LLC. Uh those documents are marked as  
20 exhibits A through H. Uh Ms. Robinson do you have any objection to the  
21 admission of uh any of the exhibits submitted on behalf of Delphi  
22 Automotive Systems, LLC?

23 Ms. Robinson: No thank you.

24 Hearing Officer: I will also admit into evidence uh Delphi's Exhibits A  
25 through H. At this time I will give each side an opportunity to make a  
26 closing statement. Uh Mr. Ball I'll start with you. Would you like to

1 make a statement summarizing Delphi Automotive Systems, LLC's,  
2 position?

3 Mr. Ball: I would, thank you sir. Um it is clear as a matter of law  
4 that Delphi Automotive Systems, LLC, is not a successor in interest to  
5 Delphi Automotive System Services, LLC, under the relevant provisions  
6 of Ohio Revised Code of 4141.24. Um I understand it may not be at issue  
7 in the hearing today but to be thorough both the testimony of Mr.  
8 Rozycki and the express language of the Master Disposition Agreement  
9 clearly establish that Delphi Automotive System Services, LLC, did not  
10 transfer all of its trade or business to Delphi Automotive Services,  
11 LLC. Accordingly there cannot be automatic successorship under  
12 4141.24(F) given the numerous excluded facilities used in Delphi  
13 Automotive System Services trade or business in the state of Ohio as  
14 Automotive the exclusion of approximately 30% of Delphi Automotive  
15 System Services, LLC's, employees in the state of Ohio. Again just so  
16 that the record is full likewise there can be no voluntary succession  
17 under Ohio Revised Code section 4141.24(F) because the administrative  
18 requirements, um specifically the director's approval of a properly  
19 completed application for se, sec, successorship were not met. So  
20 accordingly you know there cannot be successorship as a matter of law  
21 under 4141.24(F). That takes us to 4141.24(G) and again as a matter of  
22 law there cannot be successorship under G1. First G1 states "if an  
23 employer transfers it's trade or business or a portion thereof to  
24 another employer and at the time of the transfer both employers are  
25 under substantial common ownership, management or control then the  
26 unemployment experience attributable to the transfer trade or business

1 or a portion thereof shall be transferred to the employer to whom the  
2 business is so transferred". The evidence and the testimony of Mr.  
3 Rozycki establish that while old Delphi or Delphi Automotive System  
4 Services, LLC, was an employer as that term is defined under Revised  
5 Code section 4141 Delphi Automotive Systems, LLC, was not an employer  
6 at the time of the transfer, and I'll draw your attention to the fact  
7 that in numerous instances in Revised Code section 4141.24(F) the  
8 legislature understood and acknowledged the important distinction  
9 between an employer and a person. You note 4141.24(F) states "if an  
10 employer transfers all of its trade or business to another employer or  
11 person", likewise it states, in the next paragraph, "the employer or  
12 person acquiring the trade or business". Delphi Automotive Systems,  
13 LLC, was a person as that term is defined at the time of the transfer.  
14 It did not employ any employees in the state of Ohio and never had  
15 employed any employees in the state of Ohio. Accordingly G1 is entirely  
16 inapplicable to the transfer of certain assets between Delphi  
17 Automotive System Services, LLC, and Delphi Automotive Systems, LLC.  
18 That part is further underscored when we move to paragraph two of  
19 subsection G which deals directly with the exact situation before us  
20 today. It states "whenever a person is not an employer under this  
21 chapter at the time the person acquires the trade or business of an  
22 employer the unemployed ex, the unemployment experience of the acquired  
23 trade or business shall not be transferred to the person if the  
24 director finds that the person acquired the trade or business solely or  
25 primarily for the purpose of obtaining a lower rate of contributions,  
26 instead that person shall be assigned the applicable new employer rate

1 under division A1 of section 4141.25 of the Ohio re, Revised Code". So  
2 clearly the legislature understood, contemplated and specifically  
3 addressed the important distinction between an employer at the time of  
4 a transfer of assets versus a person who is not an employer at the time  
5 of the transfer of the assets. Therefore, the Ohio Department of Job  
6 and Family Services' reliance on 4141.24(G)(1) as stated in the  
7 determination is entirely improper and contrary to law. Furthermore,  
8 subsection G2 does not, is irrelevant and does not apply here. Under  
9 that subsection that deals with where an employer (inaudible) assets or  
10 a trade or business to a person solely for the purpose of obtaining a  
11 rate which is below the new employer rate. Also you know that does not  
12 exist here and it doesn't exist because Delphi Automotive System  
13 Services, LLC's, experience rating is higher than the new employer rate  
14 and Delphi Automotive Systems, LLC, is simply seeking the new employer  
15 rate which is exactly what subsection G2 calls for. So in closing, you  
16 know Delphi Automotive Systems, LLC, did not acquire all of the tra,  
17 trade or business of Delphi Automotive System Services, LLC. Similarly  
18 the parties do not meet the administrative requirements for voluntary  
19 successorship and furthermore, most importantly in our hearing here  
20 today, as a matter of law G, subsection G1 does not apply because the  
21 undisputed facts establish that Delphi Automotive Systems, LLC, was not  
22 an employer at the time that it acquired the select assets of Delphi  
23 Automotive System Services, LLC, therefore, G1 does not apply.  
24 Furthermore, even assuming that the Hearing Officer does not find that  
25 to be dispositive on the issue the evidence likewise establishes that  
26 Delphi Automotive System Services, LLC, and Delphi Automotive Systems,

1 LLC, were not under substantially common ownership, management or  
2 control at the time of the transfer. At the time of the transfer the  
3 undisputed evidence establishes that Elliott Associates and Silver  
4 Point Capital were the s, sole owners of De, new Delphi, likewise they  
5 were in control of new Delphi. They appointed representatives of the  
6 hedge funds to act as the management of the new entity. Who they  
7 subsequently elect as officers and directors is irrelevant to establish  
8 that there was not common management, ownership or control at the time  
9 of the purchase. To ho, I mean almost every transfer of assets  
10 includes the transfer of some employees, inevitably some who held some  
11 type of supervisory or management role to hold that a purchaser of  
12 certain assets of a restaurant falls within the provisions of  
13 subsection G! if in the transfer the night manager of the restaurant  
14 you know continues his job under the new employer, you know is entirely  
15 inconsistent with the intent of G!. At the time of the transfer there  
16 was not common management. The appointment of certain managers or  
17 officers of old Delphi as managers or officers of Delphi Automotive  
18 System Services, LL, sorry, Delphi Automotive Systems, LLC, at a later  
19 date is entirely irrelevant to the inquiry before the Hearing Officer  
20 today. So therefore, uh in summation G! does not apply and the Hearing  
21 Officer cannot find successorship under G! because one, Delphi  
22 Automotive Systems, LLC, was not an employer at the time it acquired  
23 certain assets of Delphi Automotive System Services, LLC, and number  
24 two, because there was not substantially common ownership, management  
25 or control at the time of the transfer. Thank you.

1 Hearing Officer: Thank you Mr. Ball and Ms. Robinson would you like to  
2 make a closing statement summarizing the Department of Job and Family  
3 Services position?

4 Ms. Robinson: Uh yes um in regards to the employer's arguments uh that  
5 the conduct of the employer does not apply then prior to the transfer,  
6 the definition of successor in interest in these situations is defined  
7 by 4141-17-01. Uh section A states "successor in interest of any person  
8 or employer as defined in division A1 of section 4141.01 of the Revised  
9 Code that is or becomes an employer and it acquired the trade or  
10 business under rules 4141-17-02 to 4141-17-05 of the administrative  
11 code". Clearly the Ohio Administrative Code and the Ohio Revised Code  
12 both contemplate situations where non-liable uh business, employer or  
13 entity uh engages in transaction and as a result becomes a successor in  
14 interest. Uh there is no grounds for excluding the transfer in this  
15 case based upon uh the notion that uh the uh department suddenly had no  
16 jurisdiction over the uh successor entity because it was in the Ohio  
17 employer prior to that time. I'd also direct the Hearing Officer's  
18 attention to the Revised Code sections 4141.18 and 4141.20. Um both of  
19 these contemplate the idea of employers including those not otherwise  
20 subject to 4141 uh as a chapter. Um in this case uh the company that  
21 we've been referring to as new Delphi and the company which the  
22 department has found to be a successor in this matter uh was clearly an  
23 employer um at the time of the transfer and the issue of the, the  
24 definition at the time of the transfer uh bears uh some further of  
25 argument in this case. Uh Mr. Ball as argued that uh essentially that  
26 the issues that were in play prior to the transfer are the only things

1 that should be considered. Um the uh lack of ownership common between  
2 new Delphi and old Delphi prior to the transfer has been a primary  
3 focus but the fact of the matter and the evidence has demonstrated that  
4 as of October 6th uh when the transferred occurred and as of the next  
5 day, October 7th, the entire um group of corporate officers remained in  
6 place and they continued with their duties. Um this is based on the  
7 employer's own statement in the press releases that were sent  
8 explaining that the uh leadership would stay in place and um Mr.  
9 O'Neal's own statement as of the day of the transfer um on behalf of  
10 his company. Um the witness has repeatedly stated uh that um you know  
11 officially uh the ownership, management and control was being handled  
12 by somebody different than the previous company's uh owners, leaders  
13 and controllers um but there's truly been no evidence of that  
14 presented. There's been no evidence of resignation by the officers.  
15 There's been no evidence that um that Mr. O'Neal was acting in a  
16 position other than that of CEO and President uh and in fact um Mr. uh  
17 Rozycki has indicated several times that this is truly based on his own  
18 personal knowledge and, and uh frankly he doesn't know what their  
19 duties were, what they were controlling, what they were managing. Um to  
20 argue that maintaining a um uh group of corporate officers in their  
21 identical positions before and after transfer is the equivalent of hir,  
22 hiring a single night manager to a restaurant um is, is ludicrous. Um  
23 in this case the control and management of this company stayed the  
24 same. Um the only evidence provided to us by both uh the department and  
25 the employer uh demonstrates that repeatedly. Now the October 22nd or  
26 23th election of the, of the new officers uh had no indication anywhere



1 that this is uh anything beyond a reelection of the individuals who  
2 were employees before. There's no evidence of resignation. There's no  
3 evidence of a different group of officer being present prior to that  
4 who were fulfilling the same duties as these individuals. This is  
5 essentially the same company and as a result uh with that and the  
6 admissions by Mr. Rozycki that portions of the assets and employees  
7 were transferred to the new company uh the successorship must be  
8 upheld. Thank you.

9 Hearing Officer: Uh Mr. Ball uh would you like to uh make an additional  
10 statement responding to Ms. Robinson's points that she made in her  
11 closing statement?

12 Mr. Ball: I would, thank you. Um as to the issue of management um, you  
13 know it may go to control as well, it seems pretty clear from the  
14 testimony that at the time of the transfer the ownership and control  
15 lied with the hedge funds who owned and controlled the entity. With  
16 regard to management um Ms. Robinson's arguments are unfounded and  
17 contrary to the evidence that Mr. Rozycki provided. I mean he expressly  
18 stated that between October the 6th and October the 23rd he said  
19 someone needed to sign off on something as a representative of the  
20 company he needed to get that signature from Mr. Miller or Mr. Gato,  
21 the only managers of the company at that time. Um you know there is no  
22 evidence that any of the officers were acting in their capacity as  
23 officer at any time prior to the election of those officers  
24 approximately 16 days after the transfer of certain assets. Under  
25 corporate law there requires a meeting and minutes to appoint officers.  
26 I mean there were no officers of the new entity prior to the

1 appointment of those officers by the new board of directors and that,  
2 that much is not in dispute. I mean that, there were no officers of the  
3 company during that period. The only people who were in control and  
4 managing the company at the time of the transfer which is the only  
5 relevant time pursuant to code section 51 the only people who owned,  
6 managed or controlled the entity at the time of the transfer were the  
7 hedge funds who owned 100% of the entity and therefore were in control  
8 of the entity and the representatives that they appointed to manage the  
9 company at the time of the transfer. Accordingly, there is no common  
10 ownership, management or control between Delphi Automotive System  
11 Services, LLC, and Delphi Automotive Systems, LLC, at the only relevant  
12 time which is the time of the transfer. Thank you.

13 Hearing Officer: And uh Ms. Robinson is there anything that you'd like  
14 to add in closing?

15 Ms. Robinson: I'd just redirect the Hearing Officer's attention to  
16 Delphi's press release as of October 6, 2009, which was presented as  
17 exhibit C.

18 Hearing Officer: That concludes the hearing in this case. I'll consider  
19 the evidence.

20 Ms. Robinson: Um I need to apologize but uh the employer's exhibits, uh  
21 were they admitted?

22 Hearing Officer: I thought I did uh admit those into evidence.

23 Ms. Robinson: Oh you know what I apologize (inaudible) earlier, sorry.

24 Hearing Officer: I did ask.

25 Mr. Ball: Yeah I have that as well, thank you.

26 Hearing Officer: To admission (inaudible) employer's exhibits.

1 Ms. Robinson: That's correct, I apologize.

2 Hearing Officer: Okay uh so I did admit those into evidence. Any,  
3 anything else Ms. Robinson?

4 Ms. Robinson: No, I apologize, thank you.

5 Hearing Officer: That's fine, and Mr. Ball anything else?

6 Mr. Ball: No, thank you.

7 Hearing Officer: Uh that concludes today's hearing. I'll consider the  
8 evidence and I'll send a written decision to both parties. Thank you  
9 and have a good day.

10 Ms. Robinson: Thank you.

11 Hearing Officer: Bye now.

12 Mr. Ball: Thank you.

13

14

15

16

17

HEARING CONCLUDED:

18

The foregoing transcript of testimony

19

is true and correct to the best of my

20

knowledge.

21

*Christy Brucken* \_\_\_\_\_

22

Christy Brucken, Authorized Representative

23

Annette Bitton, Transcriber

24

25

Ohio Department of Job and Family Services  
 Attention: Contribution Section  
 P.O. Box 182404  
 Columbus, Ohio 43218-2404  
 (614) 466-2319  
 www.jfs.ohio.gov  
**DISPOSITION OF BUSINESS**

1.a. Employer Name <b>DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC</b>	1.b. Employer Trade Name
1.c. Employer ODJFS Account # <b>1405051-00-8</b>	1.d. Telephone # <b>248-813-8025</b>
	1.e. E-mail Address <b>mark.rozycki@delphi.com</b>

2. How did you dispose of your business?

Discontinuance     Foreclosure     Sale     Incorporation     Partner Addition  
 Dissolution     Formed LLC     Lease     Merger     Partner Withdrawal  
 Court Order: (Name of Court)  
 Leasing Employees: (Name of Company) (Effective Date)

Other (explain): **30.33% REORGANIZATION**

3. Attach a copy of any agreement or contract related to the disposition of your business.

4.a. On what date did you dispose of your trade or business? <b>10/06/2009</b>	4.b. Was the trade or business being operated in Ohio at the time of disposition? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
4.c. If no, when did your trade or business cease operation?	4.d. When did you last employ any workers in Ohio?

5. If a new owner is operating the trade or business, provide:

NEW OWNER'S NAME: <b>DPH HOLDINGS CORPORATION</b>	BUSINESS: (trade name)
(street address) <b>P.O. BOX 5086</b>	(city) <b>TROY</b> (state) <b>MI</b> (ZIP) <b>48007-5086</b> (telephone #) <b>248-813-8025</b>

6.a. Did the new owner acquire all of your trade or business locations in Ohio?  Yes  No

6.b. If no, list the trade or business locations you still operate in Ohio (if not sufficient space, attach supplemental sheet):  
 (trade or business name) (city) (state) (ZIP) (date operation began)

7.a. Did the new owner acquire all of your trade or business in Ohio?  Yes  No

7.b. If no, list the parts of the trade or business in Ohio which you retained.  
**RETAINED 69.67% OF THE BUSINESS**

8. Person in charge of payroll records and address where payroll records are kept.

(name) <b>AFFILIATED COMPUTER SERVICES INC.</b>	(city) <b>DALLAS</b>	(state) <b>TX</b>	(ZIP) <b>75204-2954</b>	(telephone #) <b>313-401-6686</b>
---	----------------------	-------------------	-------------------------	-----------------------------------

CERTIFICATION: I hereby certify that the information given in this report is true to the best of my knowledge and belief.

(employer signature)	(title) <b>PRESIDENT</b>	(date) <b>12 Oct 09</b>
(street address) <b>P.O. BOX 5086</b>	(city) <b>TROY</b> (state) <b>MI</b> (ZIP) <b>48007-5086</b>	(telephone #) <b>248-813-8025</b>

INFORMATION FURNISHED ON THIS REPORT WILL BE USED TO DETERMINE LIABILITY FOR CONTRIBUTIONS UNDER THE OHIO UNEMPLOYMENT COMPENSATION LAW.

Prepared by: **BARNETT ASSOCIATES, INC.** (name) **516-877-2860** (telephone #) (date)

**PLEASE SEE PAGE 2 FOR LAW AND RULES APPLICABLE TO THIS FORM AND THE TOTAL AND PARTIAL TRANSFER OF EMPLOYMENT EXPERIENCE.**

Contributor White - ODJFS Yellow - Employer Files

ODJFS EXHIBIT B

**OHIO DEPARTMENT OF JOB AND FAMILY SERVICES**

Attention: Contribution Section  
 P.O. 182404  
 Columbus, Ohio 43218-2404  
 (614) 466-2319  
 www.jfs.ohio.gov

**REPORT TO DETERMINE LIABILITY  
 TRANSFER OF BUSINESS**

1.a. Former Owner's Name <b>DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC</b>	1.b. Former Owner's ODJFS Account # (if known) <b>1405051-00-8</b>
---	---

1.c. Former Owner's Current Address (if known) <b>5725 DELPHI DRIVE, TROY, MI 48098</b>	1.d. Former Owner's Telephone # (if known) <b>248-813-8025</b>
--	---

1.e. Physical address of business acquired (street) (city) (state) (ZIP)

2. How did you acquire the business?

<input type="checkbox"/> Purchase	<input type="checkbox"/> Lease	<input type="checkbox"/> Incorporation	<input type="checkbox"/> Partner Addition
<input type="checkbox"/> Formed LLC	<input type="checkbox"/> Foreclosure	<input type="checkbox"/> Merger	<input type="checkbox"/> Partner Withdrawal
<input type="checkbox"/> Court order. (Name of Court) (Case #) (Title)			
<input type="checkbox"/> Leasing Employees (Name of company) Effective Date			

Other (explain): **30.33% REORGANIZATION**

3. Attach a copy of the agreement or contract related to the acquisition of the business.

4.a. On what date did you acquire the trade or business? <b>10/06/2009</b>	4.b. Was the trade or business being operated in Ohio at the time of acquisition? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
---	---

4.c. If no, when did the former owner cease operation:	5.a. Did you acquire all of the former owner's trade or business locations in Ohio? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
--	---

5.b. If no, list the trade or business locations the former owner still operates in Ohio (if not sufficient space, attach supplemental sheet):  
 (trade name) (street) (city) (state) (ZIP)

6.a. Did you acquire all of the former owner's trade or business in Ohio? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6.b. If no, list the parts of the former owner's trade or business in Ohio you did not acquire? <b>DID NOT ACQUIRE 69.67% OF BUSINESS</b>
--	--

7. Person in charge of payroll records and address where payroll records are kept.  
 (trade name) AFFILIATED (street) (city) (state) (ZIP) (telephone #)  
**COMPUTER SERVICES INC. 2028 N RASKELL AVE DALLAS TX 75204-2954 313-401-6686**

CERTIFICATION: I hereby certify that the information given in this report is true to the best of my knowledge and belief.

(acquiring employer's name) <b>DPH HOLDINGS CORPORATION</b>	(ODJFS account no., if any) <b>1219798-00-6</b>	(telephone #) <b>248-813-8025</b>
--	--	--------------------------------------

(employer signature) 	(title) <b>PRESIDENT</b>	(date) <b>12/05/09</b>
--------------------------	-----------------------------	---------------------------

(street) <b>P.O. BOX 5086</b>	(city) <b>TROY</b>	(state) <b>MI</b>	(ZIP) <b>48007-5086</b>
----------------------------------	-----------------------	----------------------	----------------------------

INFORMATION FURNISHED ON THIS REPORT WILL BE USED TO DETERMINE LIABILITY FOR CONTRIBUTIONS UNDER THE OHIO UNEMPLOYMENT COMPENSATION LAW.

Prepared by: **BARNETT ASSOCIATES, INC.** (name) **516-877-2860** (telephone #) (date)

**PLEASE SEE NEXT PAGE FOR LAW AND RULES APPLICABLE TO THE TOTAL AND PARTIAL TRANSFER OF EMPLOYMENT EXPERIENCE.**

Ohio Department of Job and Family Services  
**NEW REQUIREMENTS WHEN PART OF A BUSINESS TRANSFERS BETWEEN COMMON OWNERS**

The Ohio Unemployment Compensation Law now requires that if part of a trade or business transfers between employers who are under "substantially common ownership, management, or control," then the unemployment experience attributable to the transferred portion must be transferred to the acquiring employer(s). The transferred experience will be used in determining the acquiring employer's subsequent contribution rates.

1. Did you acquire a portion (less than 100%) of a trade or business from an employer with which your business has common ownership, management, or control?  Yes  No

If yes, you must complete items 2 through 7 below, and sign & return this form to: ODJFS, Contribution Section, P.O. Box 182404, Columbus, Ohio 43218-2404.

2.

Transferor's Name Delphi Automotive Systems Services LLC	Transferor's Current Address 5725 Delphi Drive, Troy, MI 48098
Transferor's ODJFS Account Number 1405051-00-8	Transferor's Telephone Number 248-813-8025
Acquiring Employer's Name DPH Holdings Corporation	Acquiring Employer's Current Address P.O. Box 5086, Troy, MI 48007-5086
Acquiring Employer's ODJFS Account Number 1219798-00-6	Acquiring Employer's Telephone Number 248-813-8025

3. Provide the address, location, and a description of the transferred portion as it existed before the transfer:
- 
- 

4. Provide the date of the transfer: 10/06/2009


5. Provide the date of first employment subject to the Ohio unemployment compensation law for the transferred portion before it was transferred: \_\_\_\_\_

6. Provide the gross and taxable payroll totals attributable to the transferred portion for the four calendar quarters immediately preceding the quarter in which the transfer occurred:

Quarter / Year	Gross Wages	Taxable Wages
3/08	35,751.56	35,751.56
4/08	67,445.11	67,445.11
1/09	12,338.53	12,338.53
2/09	8,445.62	8,445.62

7. Provide on a separate sheet the names and social security numbers of the employees transferred. If more than 20 employees transferred, please provide this information via cd or other electronic media.

I hereby certify that the information given above is true and correct to the best of my knowledge and belief:

Signature 	Title PRESIDENT	Date 12/09 CJ
--	--------------------	------------------



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Time Accepted 4:21 PM	<input checked="" type="checkbox"/> 1 AM <input type="checkbox"/> 1 PM <input type="checkbox"/> 2 AM <input type="checkbox"/> 3 PM <input type="checkbox"/> 4 PM <input type="checkbox"/> 5 PM <input type="checkbox"/> 6 PM <input type="checkbox"/> 7 PM <input type="checkbox"/> 8 PM <input type="checkbox"/> 9 PM <input type="checkbox"/> 10 PM <input type="checkbox"/> 11 PM <input type="checkbox"/> Midnight	COD Fee \$	Insurance Fee \$
Time of Day PM	<input type="checkbox"/> 1st Day <input type="checkbox"/> 2nd Day <input type="checkbox"/> 3rd Day Int'l Africa Country Code	Total Postage & Fees \$ 17.50	
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Mo. Day			
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Mo. Day			

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Federal Agency Acct. No. or Postal Service Acct. No.	
<input type="checkbox"/> NO DELIVERY Weekend <input type="checkbox"/> Holiday <input type="checkbox"/> Meter Signature	

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DELPHI CORP.  
PO Box 5086  
TROY MI 48007-5086

TO: (PLEASE PRINT) PHONE

OHIO DEPT. OF JOB & FAMILY SERVICES  
CONTRIBUTION SECTION  
PO Box 182404  
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OHIO DEPARTMENT OF JOB AND FAMILY SERVICES

Attention: Contribution Section  
 P.O. 182404  
 Columbus, Ohio 43218-2404  
 (614) 468-2319  
 www.jfs.ohio.gov

REPORT TO DETERMINE LIABILITY  
 TRANSFER OF BUSINESS

1.a. Former Owner's Name <b>DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC</b>		1.b. Former Owner's ODJFS Account # (if known) <b>1405051-00-8</b>	
1.c. Former Owner's Current Address (if known) <b>5725 DELPHI DRIVE, TROY, MI 48098</b>		1.d. Former Owner's Telephone # (if known) <b>248-813-8025</b>	
1.e. Physical address of business acquired (street) (city) (state) (ZIP) <b>PREVIOUSLY FILED UNDER PREDECESSOR</b>			
2. How did you acquire the business? <input type="checkbox"/> Purchase <input type="checkbox"/> Lease <input type="checkbox"/> Incorporation <input type="checkbox"/> Partner Addition <input type="checkbox"/> Formed LLC <input type="checkbox"/> Foreclosure <input type="checkbox"/> Merger <input type="checkbox"/> Partner Withdrawal <input type="checkbox"/> Court order: (Name of Court) (Case #) (Title) <input type="checkbox"/> Leasing Employees (Name of company) Effective Date <input checked="" type="checkbox"/> Other (explain): <b>69.67% PARTIAL REORGANIZATION</b>			
3. Attach a copy of the agreement or contract related to the acquisition of the business.			
4.a. On what date did you acquire the trade or business? <b>10/05/2009</b>		4.b. Was the trade or business being operated in Ohio at the time of acquisition? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
4.c. If no, when did the former owner cease operation:		5.a. Did you acquire all of the former owner's trade or business locations in Ohio? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
5.b. If no, list the trade or business locations the former owner still operates in Ohio (if not sufficient space, attach supplemental sheet): (trade name) (street) (city) (state) (ZIP) <b>1265 N. RIVER RD WARREN OH 44483</b>			
6.a. Did you acquire all of the former owner's trade or business in Ohio? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		6.b. If no, list the parts of the former owner's trade or business in Ohio you did not acquire? <b>ACQUIRED 882 OF 1266 EMPLOYEES, 69.67%</b>	
7. Person in charge of payroll records and address where payroll records are kept. (trade name) (street) (city) (state) (ZIP) (telephone #) <b>ACS, CARLA SARTI 2828 N. BASKELL AVE DALLAS TX 75204-2954 313-401-6686</b>			
CERTIFICATION: I hereby certify that the information given in this report is true to the best of my knowledge and belief. (acquiring employer's name) (ODJFS account no., if any) (telephone #) <b>NEW DELPHI AUTOMOTIVE SYSTEMS I, LLC 248-813-8025</b>			
(employer signature) 		(title) <b>AUTHORIZED SIGNATORY</b>	(date) <b>25 Sept 2009</b>
(street) <b>PO BOX 5086</b>		(city) <b>TROY</b>	(state) (ZIP) <b>MI 48007</b>
INFORMATION FURNISHED ON THIS REPORT WILL BE USED TO DETERMINE LIABILITY FOR CONTRIBUTIONS UNDER THE OHIO UNEMPLOYMENT COMPENSATION LAW.			
Prepared by: <b>BARNETT ASSOCIATES, INC.</b>		<b>516-877-2860</b>	
(name)		(telephone #) (date)	

PLEASE SEE NEXT PAGE FOR LAW AND RULES APPLICABLE TO THE TOTAL AND PARTIAL TRANSFER OF EMPLOYMENT EXPERIENCE.



OHIO DEPARTMENT OF JOB AND FAMILY SERVICES

Attention: Contribution Section  
 P.O. 1824C4  
 Columbus, Ohio 43218-24C4  
 (514) 488-2319  
 www.jfs.ohio.gov

REPORT TO DETERMINE LIABILITY  
 TRANSFER OF BUSINESS

1.a. Former Owner's Name <b>DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC</b>	1.b. Former Owner's ODJFS Account # (if known) <b>1405050-00-6</b>
1.c. Former Owner's Current Address (if known) <b>5725 DELPHI DRIVE, TROY, MI 48098</b>	1.d. Former Owner's Telephone # (if known) <b>248-813-8025</b>

1.e. Physical address of business acquired (street) (city) (state) (ZIP)  
**PREVIOUSLY FILED UNDER PREDECESSOR**

2. How did you acquire the business?

<input type="checkbox"/> Purchase	<input type="checkbox"/> Lease	<input type="checkbox"/> Incorporation	<input type="checkbox"/> Partner Addition
<input type="checkbox"/> Formed LLC	<input type="checkbox"/> Foreclosure	<input type="checkbox"/> Merger	<input type="checkbox"/> Partner Withdrawal
<input type="checkbox"/> Court order: (Name of Court)	(Case #)	(Title)	
<input type="checkbox"/> Leasing Employees (Name of company)		Effective Date	

Other (explain): **100% REORGANIZATION**

3. Attach a copy of the agreement or contract related to the acquisition of the business.

4.a. On what date did you acquire the trade or business? <b>10/06/2009</b>	4.b. Was the trade or business being operated in Ohio at the time of acquisition? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
4.c. If no, when did the former owner cease operation:	5.a. Did you acquire all of the former owner's trade or business locations in Ohio? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
5.b. If no, list the trade or business locations the former owner still operates in Ohio (if not sufficient space, attach supplemental sheet): (trade name) (street) (city) (state) (ZIP)	

6.a. Did you acquire all of the former owner's trade or business in Ohio? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6.b. If no, list the parts of the former owner's trade or business in Ohio you did not acquire?
--	---

7. Person in charge of payroll records and address where payroll records are kept:  
 (trade name) (street) (city) (state) (ZIP) (telephone #)  
**ACS, CARLA SARTI 2828 S. HASKELL AVE DALLAS TX 75204-2954 313-401-6686**

CERTIFICATION: I hereby certify that the information given in this report is true to the best of my knowledge and belief.  
 (acquiring employer's name) (ODJFS account no., if any) (telephone #)  
**NEW DELPHI AUTOMOTIVE SYSTEMS I, LLC 248-813-8025**

(employer signature) <b>X</b>	(title) <b>JAMES P. WHITSON CHIEF TAX OFFICER</b>	(date) <b>10-6-2009</b>
(street) <b>PO BOX 5086</b>	(city) <b>TROY</b>	(state) (ZIP) <b>MI 48007</b>

INFORMATION FURNISHED ON THIS REPORT WILL BE USED TO DETERMINE LIABILITY FOR CONTRIBUTIONS UNDER THE OHIO UNEMPLOYMENT COMPENSATION LAW.

Prepared by: **BARNETT ASSOCIATES, INC.** 516-877-2860  
 (name) (telephone #) (date)

PLEASE SEE NEXT PAGE FOR LAW AND RULES APPLICABLE TO THE TOTAL AND PARTIAL TRANSFER OF EMPLOYMENT EXPERIENCE.

Ohio Department of Job and Family Services  
 Attention: Contribution Section  
 P.O. Box 182404  
 Columbus, Ohio 43218-2404  
 (614) 488-2319  
 www.jfs.ohio.gov

**DISPOSITION OF BUSINESS**

1.a. Employer Name <b>DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC</b>	1.b. Employer Trade Name
1.c. Employer ODFB Account # <b>1405051-00-8</b>	1.d. Telephone # <b>248-813-8025</b>
	1.e. E-mail Address

2. How did you dispose of your business?

Discontinuance     Foreclosure     Sale     Incorporation     Partner Addition  
 Dissolution     Forfeited LLC     Lease     Merger     Partner Withdrawal  
 Court Order: (Name of Court) \_\_\_\_\_  
 Leasing Employees: (Name of Company) \_\_\_\_\_ (Effective Date) \_\_\_\_\_

Other (explain): **COMMONLY OWNED REORGANIZATION**

3. Attach a copy of any agreement or contract related to the disposition of your business.

4.a. On what date did you dispose of your trade or business? <b>10/06/09</b>	4.b. Was the trade or business being operated in Ohio at the time of disposition? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
4.c. If no, when did your trade or business cease operation?	4.d. When did you last employ any workers in Ohio? <b>10/06/09</b>

5. If a new owner is operating the trade or business, provide:

NEW OWNERS NAME: **NEW DELPHI AUTOMOTIVE SYSTEMS I, LLC** BUSINESS: (trade name)

(street address) (city) (state) (ZIP) (telephone #)

**PO BOX 5086 TROY MI 48007 248-813-8025**

6.a. Did the new owner acquire all of your trade or business locations in Ohio?  Yes  No

6.b. If no, list the trade or business locations you still operate in Ohio (if not sufficient space, attach supplemental sheet):

(trade or business name) (city) (state) (ZIP) (date operation began)

**1265 N. RIVER RD WARREN OH 44483 PREV. FILED**

7.a. Did the new owner acquire all of your trade or business in Ohio?  Yes  No

7.b. If no, list the parts of the trade or business in Ohio which you retained.  
**ACQUIRED 882 OF 1266 EMPLOYEES, 69.6%**

8. Person in charge of payroll records and address where payroll records are kept.

(name) (city) (state) (ZIP) (telephone #)

**ACS, CARLA SARTI DALLAS TX 75204 313-401-6686**

CERTIFICATION: I hereby certify that the information given in this report is true to the best of my knowledge and belief.

(employer signature) (date) **10-6-2009**

**Mark Rozycki**  
 (street address) (city) (state) (ZIP) (phone #) **248-813-8025**

INFORMATION FURNISHED ON THIS REPORT WILL BE USED TO DETERMINE LIABILITY FOR CONTRIBUTIONS UNDER THE OHIO UNEMPLOYMENT COMPENSATION LAW.

Prepared by: **BARNETT ASSOCIATES, INC.** 516-877-2860

(name) (telephone #) (date)

**PLEASE SEE PAGE 2 FOR LAW AND RULES APPLICABLE TO THIS FORM AND THE TOTAL AND PARTIAL TRANSFER OF EMPLOYMENT EXPERIENCE.**

Distributor White - ODFB Yellow - Employer File



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## Biography

<< Back



**Rodney O'Neal**

**Rodney O'Neal** has been a Director as of May 2011. Mr. O'Neal also serves as our President and Chief Executive Officer, and became President and Chief Executive Officer of Delphi Automotive LLP effective October 6, 2009. Mr. O'Neal was President and Chief Executive Officer of Old Delphi from January 2007. He was President and Chief Operating Officer of Old Delphi from January 1, 2005. Prior to that position, Mr. O'Neal served as President of Old Delphi's former Dynamics, Propulsion and Thermal sector from January 2003 and as Executive Vice President and President of Old Delphi's former Safety, Thermal and Electrical Architecture sector from January 2000. Previously, he had been Vice President and President of Delphi Interior Systems since November 1998 and General Manager of the former Delphi Interior & Lighting Systems since May 1997. Mr. O'Neal earned a B.S. from Kettering University and a Master's Degree from Stanford University. Through his 40 years of experience at Delphi and its predecessor companies, Mr. O'Neal brings extensive management and industry expertise and a comprehensive understanding of Delphi's business and operations.

Other Directorships: Sprint Nextel Corporation (2007-2013) and Goodyear Tire & Rubber Company (2004-2012)

ODJFS  
EXHIBIT 5

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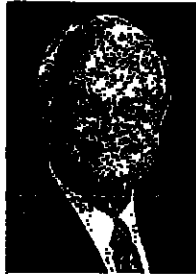
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## Senior Leadership

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- Kevin M. Butler
- Kevin P. Clark
- Lutz R. Corrallo
- John Fuerst
- Michael Gassen
- Jessica L. Holscow
- Sidney Johnson
- Eleanor E. Mascheroni
- Timothy C. McCabe
- Lucia V. Moretti
- Rodney O'Neal
- Jeffrey J. Owens
- David M. Sheridan
- James A. Spencer
- Keith D. Stipp
- Jugal Vajjargiya

## Senior Leadership



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**Kevin M. Butler**  
**Senior Vice President**  
**Human Resource Management & Global Business Services**

Kevin M. Butler is senior vice president of Human Resource Management & Global Business Services, a position he has held since November 2009.

Mr. Butler joined Delphi in 1997 as general director of human resources. In 2000, he became vice president, Human Resources Management and an officer of Delphi Automotive Systems.

Mr. Butler began his career in the General Motors (GM) Chevrolet Motor Division in 1976. He held a series of assignments including production supervisor, plant personnel manager, senior health care administrator, senior administrator of classified employee compensation and manager of executive compensation. In 1989, he became director of human resources for GM's former Hydro-matic Division Ypsilanti operations and rose up the ranks to become general director of GM's Health Care Initiatives staff in February 1995.

Mr. Butler has both a bachelor's degree and master's degree in psychology from the University of Notre Dame.

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## Leadership

### Senior Leadership



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#### Karen L. Healy

#### Vice President Corporate Affairs and Marketing Delphi

Karen L. Healy, 57, is vice president of Delphi, corporate affairs and marketing. Additionally, Healy serves as the executive champion for Delphi's Corporate Affairs & Marketing Task Team and is the chairman of the Delphi Foundation.

Healy joined General Motors (GM) in June 1976 at the former Fisher Body Division General Offices. She held a variety of assignments in personnel, labor relations and training at the division's central office and several plant operations.

In 1985, Healy joined the public relations staff for Fisher Guide Division. She was promoted in January 1986 to manager of employee communications for the former Buick-Oldsmobile-Cadillac (B-O-C) Group and later to senior administrator of public affairs for B-O-C. In 1993, Healy was named to director of media communications for the former GM Automotive Components Group (ACG) Worldwide. In January 1995, she was promoted to director of communications for the group, renamed Delphi Corporation. She was promoted to executive director of corporate communications at GM's Central Office in June 1995.

Healy returned to the plant environment in July 1996, when she was named manufacturing manager for Delphi's Flint East Operations, Plants 6 and 7. She was named executive director of communications for Delphi in June 1997 and elected a Delphi vice president in charge of corporate affairs in November 1998. She was named vice president of Corporate Affairs, Marketing Communications, and Operations Support in 2000 and to her current position in late 2009.

Healy earned a bachelor's degree in journalism from Michigan State University in 1976. She serves on the Board of Trustees for the Music Hall Center for the Performing Arts in Detroit, on the Board of Directors of Real Life 101, and the Centennial Committee for MSU's School of Journalism. Healy was named one of Automotive News "100 Leading Women in the Automotive Industry" in both 2000 and 2005; "The Detroit News Businesswoman of the Year" for 2000; and a member of Crain's Detroit Business list of the most influential Women in Southeast Michigan for 2001.

## Senior Leadership

Majid R. Abu'oban

Kevin M. Butler

Kevin P. Clark

Luiz R. Corralio

John Fuerst

Michael Gossen

Jessica L. Holscott

Sidney Johnson

Eleanor E. Mascheroni

Timothy C. McCabe

Luca V. Maratti

Radney O'Neil

Jeffrey J. Owens

David M. Sherbin

James A. Spencer

Kevin D. Stupp

Jugat Vjayvargiya

## Senior Leadership



Download Photo

**Sidney Johnson**  
Senior Vice President, Global Supply Management  
Delphi

Sidney Johnson is senior vice president of Delphi Global Supply Management, a position he has held since February 2006.

Based in Luxembourg, Mr. Johnson began his career in the automotive industry in 1988 with General Motors at Allison Transmission Division in Indianapolis. He moved up the ranks of General Motors and later joined the Delphi team in 2002 as director, Global Supply Management for Delphi Electrical/Electronic Architecture.

Mr. Johnson has a bachelor's degree in industrial engineering and technology from Central State University in Wilberforce, Ohio, and a master's degree in industrial management from Wesleyan University in Indianapolis. He is a Certified Professional in Supply Management® (CPSM®). Mr. Johnson serves on the Board of Directors of the National Minority Supplier Development Committee and the Michigan Minority Supplier Development Council. He is chair of the Institute for Supply Management Board of Directors and serves as an advisory board member for Michigan State University's Department of Supply Chain Management.

## Senior Leadership

Majdi B. Abulaban

Kevin M. Butler

Kevin P. Clark

Luiz R. Corrallo

John Fuerst

Michael Gassen

Jessica L. Holscott

Sidney Johnson

Eleanor E. Mascheroni

Timothy C. McCabe

Lucia V. Morelli

Rodney O'Neal

Jeffrey J. Owens

David M. Sherbin

James A. Spencer

Kevin D. Stupp

Jugal Vijayvargaya

## Senior Leadership



**Jeffrey J. Owens**  
Chief Technology Officer and  
Executive Vice President

Jeffrey J. Owens is chief technology officer and executive vice president of Delphi.

Mr. Owens is responsible for Delphi's enterprise information technology function and Delphi's global engineering organization. He leads the company's innovation strategies while driving advanced technologies supporting the global megatrends of safe, green and connected.

[Download Photo](#)

Over the course of his automotive career, Mr. Owens has served in a variety of engineering, manufacturing, finance and product line assignments. He began his automotive career in 1973 as an engineering student at General Motors Institute (now Kettering University). He later joined a GM division in Kokomo, Indiana as an associate manufacturing engineer.

In 1990, he was named managing director and moved to Tucson, Arizona, to establish HE Microwave, a joint venture with Hughes Aircraft for the design and manufacture of automotive active safety systems and military radar components. He returned to the Midwest five years later, taking the position of executive director of Emerging Products & Systems with a GM division.

In 2001, Mr. Owens became president of Delphi's Electronics & Safety division, and from 2006 to 2009, he also served as president of Delphi Asia Pacific. He became chief technology officer and senior vice president in 2012 and was named executive vice president a year later.

Mr. Owens has a bachelor's degree in engineering from Kettering University and a master's degree in business administration from Ball State University. He has completed the Global Executive Program at Duke University.

## Senior Leadership

[Mojib Abuloban](#)

[Kevin M. Butler](#)

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[Lucia V. Moretti](#)

[Rodney O'Neal](#)

[Jeffrey J. Owens](#)

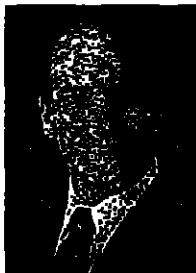
[David M. Sherbin](#)

[James A. Spencer](#)

[Keith D. Sopp](#)

[Jugal Vijayvargiya](#)

### Senior Leadership



[Download Photo](#)

**David M. Sherbin**  
**Senior Vice President, General Counsel,**  
**Secretary and Chief Compliance Officer**  
**Delphi**

David M. Sherbin is senior vice president, general counsel, secretary and chief compliance officer for Delphi, positions he has held since October 2009.

Mr. Sherbin began his legal career in 1987 as an associate at the Chicago law firm of Katten Muchin & Zavis. Five years later, he joined Heller Financial, Inc. as counsel in the corporate finance group, and in 1994 became senior counsel for corporate affairs.

In 1997, he joined Federal-Mogul Corporation as assistant general counsel and steadily moved up the ranks until 2003, when he was named senior vice president, general counsel, secretary and chief compliance officer, with responsibilities that included managing the worldwide legal affairs for Federal-Mogul and its financial restructuring in the United States and the UK.

He left Federal Mogul two years later and joined Pulte Group, Inc. as vice president, general counsel and secretary.

Mr. Sherbin joined Delphi in October 2005 as vice president and general counsel. He became chief compliance officer in January 2006 and secretary in October 2009.

Mr. Sherbin has a bachelor's degree in political science and history from Oberlin College and earned his law degree from Cornell University Law School.



## Senior Leadership

- Majid B. Abulcban
- Kevin M. Butler
- Kevin P. Clark
- Luiz R. Corrallo
- John Fuerst
- Michael Gassen
- Jessica L. Hotscott
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- Keith D. Stupp
- Jugal Vijayvargiya

### Senior Leadership



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**James A. Spencer**  
Executive Vice President, Operations and President, Latin America

James A. Spencer is executive vice president of operations for Delphi and president of Delphi Latin America.

Mr. Spencer oversees all five of Delphi's Divisions - Electronics & Safety (E&S), Electrical/Electronic Architecture (E/EA), Thermal Systems, Powertrain Systems and Delphi Product and Service Solutions (DPSS). In addition, as president of Delphi Latin America, he is responsible for operations in Mexico, Argentina, Honduras and Brazil.

Mr. Spencer began his automotive career in 1976 as a college-graduate-in-training with a General Motors (GM) division in Anderson, Indiana. He held numerous engineering and operations assignments at various GM facilities before being named executive vice president of the General Motors Korean joint venture, Daewoo-HMS Industries in 1989, based in Taegu, Korea.

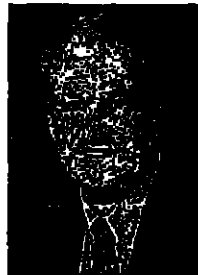
He returned to the United States in 1991 and held a number of positions that included customer director at the Chevrolet-Pontiac-GM of Canada Group and plant manager in Athens, Alabama. In February 2000, he was named president of Delphi Asia Pacific, based in Tokyo, Japan. He was named president of the Electrical/Electronic Architecture (E/EA) division in November 2000. In 2012, he became president of the Electrical and Electronics sector, with the responsibility for E/EA as well as the Electronics and Safety division (E&S). He was named executive vice president for operations in February 2013.

Mr. Spencer has a bachelor's degree in business administration from Hanover College and a master's degree in business administration from Ball State University. He is a member of the Motor & Equipment Manufacturers Association (MEMA) board of directors.

## Senior Leadership

- Majid B. Abulaban
- Kevin M. Butler
- Kevin P. Clark
- Luis R. Corallo
- John Fuerst
- Michael Gossen
- Jessica L. Holscott
- Sidney Johnson
- Eleanor E. Mascheroni
- Timothy C. McCabe
- Lucia V. Moretti
- Rodney O'Neal
- Jeffrey J. Owens
- David M. Sherbin
- James A. Spencer
- Keith D. Stipp
- Jugal Vijayvargiya

### Senior Leadership



**Keith D. Stipp**  
President, Thermal Systems

Keith Stipp is president of Thermal Systems, a position he has held since August 2013.

Mr. Stipp began his automotive career in 1984 on the financial staff with General Motors (GM) in Dayton, Ohio. Over the next several years, he held a variety of financial assignments, venture development, and business planning roles.

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In 1992, Mr. Stipp moved to GM's component operation headquarters in Pontiac, Michigan where he was a member of the financial staff. In 1998, Mr. Stipp was placed on special assignment to assist in the separation of Delphi from General Motors through an IPO. The following year, he became the company's first director of investor relations. In 2003, he was named divisional chief financial officer of the Automotive Holdings Group, and later, became the executive director of restructuring during Delphi's transformation efforts which were completed in 2009. He became treasurer for the company in November 2009, with responsibility for Delphi's global treasury and cash management operations.

Mr. Stipp has a bachelor's degree in finance and a master's degree in business administration from Miami University.

## Senior Leadership

Majid B. Abuabon

Kevin M. Butler

Kevin P. Clark

Luiz R. Corralo

John Fuerst

Michael Gassen

Jessica L. Halscott

Stdney Johnson

Eleanor E. Moscheros

Timothy C. McCabe

Lucia V. Moretti

Rodney O'Neal

Jeffrey J. Owens

David M. Sheibin

James A. Spencer

Kelth D. Stipp

Jugal V. Vargava

## Senior Leadership



**Timothy C. McCabe**  
Senior Vice President and  
Chief Information Officer

Tim McCabe is chief information officer and senior vice president of Delphi, a position he has held since October 2009.

Mr. McCabe has been with Delphi since 2006, when he joined as Director of Strategy and Sourcing within the Information Technology division. In this role, he led restructuring activities as well as the deployment of the global supplier management organization.

Download Photo

Prior to joining Delphi, Mr. McCabe worked at General Motors where he served in a variety of leadership positions, including lead director of global outsourcing. Before joining GM, Mr. McCabe also worked in the insurance industry focusing on commercial risk and litigation.

He has a bachelor's degree in philosophy from Oakland University and a master's degree in management from Walsh College.

Mr. McCabe has served on The Conference Board's Executive Council on Outsourcing and Offshoring. He is recognized as an expert in the subject of IT sourcing and outsourcing and is a frequent speaker in Business and Information Technology related forums. Mr. McCabe also serves on the Finance Committee for the City Council in his community.

OHIO DEPARTMENT OF JOB AND FAMILY SERVICES

Attention: Contribution Section  
 P.O. 193404  
 Columbus, Ohio 43219-3404  
 (614) 468-2310  
 www.jfs.ohio.gov

REPORT TO DETERMINE LIABILITY  
 TRANSFER OF BUSINESS

1.a. Former Owner's Name <b>DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC</b>		1.b. Former Owner's ODJFS Account # (if known) <b>1405051-00-8</b>	
1.c. Former Owner's Current Address (if known) <b>5725 DELPHI DRIVE, TROY, MI 48098</b>		1.d. Former Owner's Telephone # (if known) <b>248-813-8025</b>	
1.e. Physical address of business acquired (street) (city) (state) (ZIP) <b>PREVIOUSLY FILED UNDER PREDECESSOR</b>			
2. How did you acquire the business? <input type="checkbox"/> Purchase <input type="checkbox"/> Lease <input type="checkbox"/> Incorporation <input type="checkbox"/> Partner Addition <input type="checkbox"/> Former LLC <input type="checkbox"/> Foreclosure <input type="checkbox"/> Merger <input type="checkbox"/> Partner Withdrawal <input type="checkbox"/> Court order: (Name of Court) (Case #) (Title) <input type="checkbox"/> Leasing Employees (Name of company) Effective Date <input checked="" type="checkbox"/> Other (explain): <b>69.67% PARTIAL REORGANIZATION</b>			
3. Attach a copy of the agreement or contract related to the acquisition of the business.			
4.a. On what date did you acquire the trade or business? <b>10/05/2009</b>		4.b. Was the trade or business being operated in Ohio at the time of acquisition? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
4.c. If no, when did the former owner cease operation:		4.d. Did you acquire all of the former owner's trade or business locations in Ohio? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
5.b. If no, list the trade or business locations the former owner still operates in Ohio (if not sufficient space, attach supplemental sheet): (trade name) (street) (city) (state) (ZIP) <b>1266 N. RIVER RD WARREN OH 44483</b>			
5.a. Did you acquire all of the former owner's trade or business in Ohio? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		5.c. If no, list the parts of the former owner's trade or business in Ohio you did not acquire? <b>ACQUIRED 882 OF 1266 EMPLOYEES, 69.67%</b>	
7. Person in charge of payroll records and address where payroll records are kept. (trade name) (street) (city) (state) (ZIP) (telephone #) <b>ACS, CARLA SARTI 2858 W. KASSELL AVE DALLAS TX 75204-2954 313-401-6686</b>			
CERTIFICATION: I hereby certify that the information given in this report is true to the best of my knowledge and belief. (acquiring employer's name) (ODJFS account no., if any) (telephone #) <b>NEW DELPHI AUTOMOTIVE SYSTEMS I, LLC 248-813-8025</b>			
(employer signature) <i>[Signature]</i>		(date) <b>25 Sept 2009</b>	
(signature) <i>[Signature]</i>		(city) (state) (ZIP) <b>TROY MI 48007</b>	
AUTHORIZED SIGNATORY			
PO BOX 5086 TROY MI 48007			

INFORMATION FURNISHED ON THIS REPORT WILL BE USED TO DETERMINE LIABILITY FOR CONTRIBUTIONS UNDER THE OHIO UNEMPLOYMENT COMPENSATION LAW.  
 Prepared by: **BARNETT ASSOCIATES, INC.** 516-877-2860  
 (name) (telephone #) (date)

PLEASE SEE NEXT PAGE FOR LAW AND RULES APPLICABLE TO THE TOTAL AND PARTIAL TRANSFER OF EMPLOYMENT EXPERIENCE.

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OHIO DEPARTMENT OF JOB AND FAMILY SERVICES

Advisory Certification Section  
 P.O. 18844  
 Columbus, Ohio 43218-2404  
 (614) 488-3219  
 www.ojdts.gov

REPORT TO DETERMINE LIABILITY  
 TRANSFER OF BUSINESS

1.a. Former Owner's Name <b>DELPHI AUTOMOTIVE SYSTEMS BURN RESOURCES LLC</b>	1.b. Former Owner's ODJFS Account # (if known) <b>1405050-00-6</b>
---	---

1.c. Former Owner's Current Address (if known) <b>5725 DELPHI DRIVE, TROY, MI 48098</b>	1.d. Former Owner's Telephone # (if known) <b>248-813-8025</b>
--	---

1.A. Physical address of business acquired (street) (city) (state) (ZIP)  
**PREVIOUSLY FILED UNDER PREDECESSOR**

2. How did you acquire the business?

<input type="checkbox"/> Purchase	<input type="checkbox"/> Lease	<input type="checkbox"/> Incorporation	<input type="checkbox"/> Partner Addition
<input type="checkbox"/> Formed LLC	<input type="checkbox"/> Foreclosure	<input type="checkbox"/> Merger	<input type="checkbox"/> Partner Withdrawal
<input type="checkbox"/> Court order: (Name of Court) (Case #) (Title)			
<input type="checkbox"/> Lending Employee (Name of company) Effective Date			

Other (specify): **100% REORGANIZATION**

3. Attach a copy of the agreement or contract related to the acquisition of the business.

4.a. On what date did you acquire the trade or business? <b>10/06/2009</b>	4.b. Was the trade or business being operated in Ohio at the time of acquisition? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
---	---

4.c. If no, when did the former owner cease operation?	4.d. Did you acquire all of the former owner's trade or business locations in Ohio? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
--	---

4.e. If no, list the trade or business locations the former owner still operates in Ohio (if not sufficient space, attach supplemental sheet).  
 (trade name) (street) (city) (state) (ZIP)

5.a. Did you acquire all of the former owner's trade or business in Ohio? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	5.b. If no, list the parts of the former owner's trade or business in Ohio you did not acquire?
---	---

7. Person in charge of payroll records and address where payroll records are kept.  
 (trade name) (street) (city) (state) (ZIP) (telephone #)  
**ACS, CARLA SARTI 2828 S. BASKELL AVE DALLAS TX 75204-2954 313-401-6686**

CERTIFICATION: I hereby certify that the information given in this report is true to the best of my knowledge and belief.  
 (acquiring employer's name) (ODJFS account no., if any) (telephone #)  
**NEW DELPHI AUTOMOTIVE SYSTEMS I, LLC 248-813-8025**

(employer signature) (date) <b>[Signature] 10-6-2009</b>	(name) (title) (state) (ZIP) <b>JAMES P. WHITSON CHIEF TAX OFFICER MI 48007</b>
(street) (city) (state) (ZIP) <b>PO BOX 5086 TROY MI 48007</b>	

INFORMATION FURNISHED ON THIS REPORT WILL BE USED TO DETERMINE LIABILITY FOR CONTRIBUTIONS UNDER THE OHIO UNEMPLOYMENT COMPENSATION LAW.

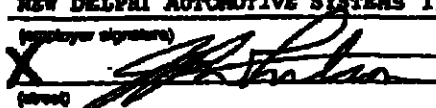
Prepared by: **BARNETT ASSOCIATES, INC.** 516-877-2860  
 (name) (telephone #) (date)

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OHIO DEPARTMENT OF JOB AND FAMILY SERVICES

Attention: Contribution Section  
 P.O. 183404  
 Columbus, Ohio 43218-3404  
 (614) 466-3719  
 www.jfs.state.oh.us

REPORT TO DETERMINE LIABILITY  
 TRANSFER OF BUSINESS

1.a. Former Owner's Name <b>DELPHI DIESEL SYSTEMS CORPORATION</b>		1.b. Former Owner's ODJFS Account # (if known) <b>1405052-00-0</b>	
1.c. Former Owner's Current Address (if known) <b>5725 DELPHI DRIVE, TROY, MI 48098</b>		1.d. Former Owner's Telephone # (if known) <b>248-813-1187</b>	
1.e. Physical address of business acquired (street) (city) (state) (ZIP) <b>PREVIOUSLY FILED UNDER PREDECESSOR</b>			
2. How did you acquire the business? <input type="checkbox"/> Purchase <input type="checkbox"/> Lease <input type="checkbox"/> Incorporation <input type="checkbox"/> Partner Addition <input type="checkbox"/> Formed LLC <input type="checkbox"/> Foreclosure <input type="checkbox"/> Merger <input type="checkbox"/> Partner Withdrawal <input type="checkbox"/> Court order (Name of Court) (Case #) (Title) <input type="checkbox"/> Leasing Employees (Name of company) Effective Date <input checked="" type="checkbox"/> Other (explain): <b>100% REORGANIZATION</b>			
3. Attach a copy of the agreement or contract related to the acquisition of the business.			
4.a. On what date did you acquire the trade or business? <b>10/6/2009</b>		4.b. Was the trade or business being operated in Ohio at the time of acquisition? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
4.c. If no, when did the former owner cease operation?		4.d. Did you acquire all of the former owner's trade or business locations in Ohio? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
4.e. If no, list the trade or business locations the former owner still operates in Ohio (if not sufficient space, attach supplemental sheet): (trade name) (street) (city) (state) (ZIP)			
4.f. Did you acquire all of the former owner's trade or business in Ohio? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		4.g. If no, list the parts of the former owner's trade or business in Ohio you did not acquire?	
7. Person in charge of payroll records and address where payroll records are kept. (trade name) (street) (city) (state) (ZIP) (telephone #) <b>ACS, CARLA SARTI 2828 W. MARSHALL AVE DALLAS TX 75204-2954 313-401-6686</b>			
CERTIFICATION: I hereby certify that the information given in this report is true to the best of my knowledge and belief. (acquiring employer's name) (ODJFS account no., if any) (telephone #) <b>NEW DELPHI AUTOMOTIVE SYSTEMS 1, LLC 248-813-1187</b>			
(employer signature)  (date) <b>10-6-2009</b>		AUTHORIZED SIGNATURE <b>10-6-2009</b> (city) (state) (ZIP)	
<b>PO. BOX 5086 TROY MI 48007</b>			
INFORMATION FURNISHED ON THIS REPORT WILL BE USED TO DETERMINE LIABILITY FOR CONTRIBUTIONS UNDER THE OHIO UNEMPLOYMENT COMPENSATION LAW.			
Prepared by: <b>BARNETT ASSOCIATES, INC.</b> (name)		<b>516-877-2860</b> (telephone #) (date)	

PLEASE SEE NEXT PAGE FOR LAW AND RULES APPLICABLE TO THE TOTAL AND PARTIAL TRANSFER OF EMPLOYMENT EXPERIENCE.

OHIO DEPARTMENT OF JOB AND FAMILY SERVICES

Attention: Contribution Section  
 P.O. 182404  
 Columbus, Ohio 43218-8404  
 (614) 466-2319  
 www.jfs.ohio.gov

REPORT TO DETERMINE LIABILITY  
 TRANSFER OF BUSINESS

1.a. Former Owner's Name <b>DELPHI AUTOMOTIVE SYSTEMS SERVICES LLC</b>	1.b. Former Owner's ODJFS Account # (if known) <b>1405051-00-8</b>
1.c. Former Owner's Current Address (if known) <b>5725 DELPHI DRIVE, TROY, MI 48098</b>	1.d. Former Owner's Telephone # (if known) <b>248-813-8025</b>
1.e. Physical address of business acquired (street) (city) (state) (ZIP)	

2. How did you acquire the business?

<input type="checkbox"/> Purchase	<input type="checkbox"/> Lease	<input type="checkbox"/> Incorporation	<input type="checkbox"/> Partner Addition
<input type="checkbox"/> Formed LLC	<input type="checkbox"/> Foreclosure	<input type="checkbox"/> Merger	<input type="checkbox"/> Partner Withdrawal
<input type="checkbox"/> Court order: (Name of Court) (Case #) (Title)			
<input type="checkbox"/> Lending Employee (Name of company) (Effective Date)			

Other (explain): **30.33% REORGANIZATION**

3. Attach a copy of the agreement or contract related to the acquisition of the business.

4.a. On what date did you acquire the trade or business? <b>10/06/2009</b>	4.b. Was the trade or business being operated in Ohio at the time of acquisition? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
4.c. If no, when did the former owner cease operation?	4.d. Did you acquire all of the former owner's trade or business locations in Ohio? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
4.e. If no, list the trade or business locations the former owner still operates in Ohio (if not sufficient space, attach supplemental sheet): (trade name) (street) (city) (state) (ZIP)	
4.f. Did you acquire all of the former owner's trade or business in Ohio? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	4.g. If no, list the parts of the former owner's trade or business in Ohio you did not acquire? <b>DID NOT ACQUIRE 69.67% OF BUSINESS</b>

7. Person in charge of payroll records and address where payroll records are kept.  
 (trade name) **AFFILIATED** (street) (city) (state) (ZIP) (telephone #)  
**COMPUTER SERVICES INC. 2828 W HASKELL AVE DALLAS TX 75204-2954 313-401-6686**

CERTIFICATION: I hereby certify that the information given in this report is true to the best of my knowledge and belief.  
 (acquiring employer's name) (ODJFS account no., if any) (telephone #)  
**DPH HOLDINGS CORPORATION 1219798-00-6 248-813-8025**  
 (employer signature) (title) (date)  
**[Signature] PRESIDENT 12/08/09**  
 (street) (city) (state) (ZIP)  
**P.O. BOX 5086 TROY MI 48007-5086**

INFORMATION FURNISHED ON THIS REPORT WILL BE USED TO DETERMINE LIABILITY FOR CONTRIBUTIONS UNDER THE OHIO UNEMPLOYMENT COMPENSATION LAW.

Prepared by: **BARNETT ASSOCIATES, INC.** **516-877-2860**  
 (name) (telephone #) (date)

PLEASE SEE NEXT PAGE FOR LAW AND RULES APPLICABLE TO THE TOTAL AND PARTIAL TRANSFER OF EMPLOYMENT EXPERIENCE.

Ohio Department of Job and Family Services  
**NEW REQUIREMENTS WHEN PART OF A BUSINESS TRANSFERS BETWEEN COMMON OWNERS**

The Ohio Unemployment Compensation Law now requires that if part of a trade or business transfers between employers who are under "substantially common ownership, management, or control," then the unemployment experience attributable to the transferred portion must be transferred to the acquiring employer(s). This transferred experience will be used in determining the acquiring employer's subsequent contribution rate.

1. Did you acquire a portion (less than 100%) of a trade or business from an employer with which your business has common ownership, management, or control?  Yes  No

If yes, you must complete lines 2 through 7 below, and sign & return this form to: ODJFS, Contribution Section, P.O. Box 182404, Columbus, Ohio 43218-2404.

2.

Transferor's Name Delphi Automotive Systems Services LLC	Transferor's Current Address 5725 Delphi Drive, Troy, MI 48066
Transferor's ODJFS Account Number 1405051-00-8	Transferor's Telephone Number 248-813-8025
Acquiring Employer's Name DPH Holdings Corporation	Acquiring Employer's Current Address P.O. Box 5086, Troy, MI 48007-5086
Acquiring Employer's ODJFS Account Number 1219708-00-6	Acquiring Employer's Telephone Number 248-813-8025

3. Provide the address, location, and a description of the transferred portion as it existed before the transfer:
- \_\_\_\_\_
- \_\_\_\_\_

4. Provide the date of the transfer: 10/06/2009

5. Provide the date of first employment subject to the Ohio unemployment compensation law for the transferred portion before it was transferred: \_\_\_\_\_

6. Provide the gross and taxable payroll totals attributable to the transferred portion for the four calendar quarters immediately preceding the quarter in which the transfer occurred:

Quarter / Year	Gross Payroll	Taxable Payroll
3/09	35,751.56	35,751.56
4/09	67,448.11	67,448.11
1/09	12,338.53	12,338.53
2/09	5,445.62	5,445.62

7. Provide on a separate sheet the names and social security numbers of the employees transferred. If more than 20 employees transferred, please provide this information via cd or other electronic media.

I hereby certify that the information given above is true and correct to the best of my knowledge and belief.

Signature 	Title <b>PRESIDENT</b>	Date 12.09.09
--	---------------------------	------------------





Office of the Ohio Attorney General  
Collections Enforcement Section  
150 E. Gay Street  
Columbus, OH 43215-3181



March 19, 2011

Delphi Automotive Systems, Llc  
Po Box 5086  
Troy MI 48007-5086

Re: UNEMPLOYMENT COMPENSATION  
OHIO DEPT OF JOB & FAM SVCS

Account No: 9783842  
DRL: 1491973008

Dear Sir or Madam:

The above account(s) has been certified to the Ohio Attorney General's Office. Full payment of \$ 1,018,623.44 must be received within 10 days. You may have other accounts with this office.

If you have not yet done so, payment can be made by one of the following methods:

1. The Internet at <http://www.ohioattorneygeneral.gov/business/pay>
2. Make a phone payment at (330) 884-7502.
3. Mail a certified check or money order made payable to the Ohio Treasurer of State with the account number written on the check, attach the voucher, mail to the address on the voucher.

Interest at an annual rate of 14%, fees, and penalty will apply. Collection efforts may include liens, attachments, foreclosures, garnishments, sheriff's sales, suspended or revoked liquor permits pursuant to 4301.25 of the Ohio Revised Code and your account being turned over to an attorney for litigation, when applicable.

If you have any questions or would like to discuss this matter, please contact MR. HEADLEY at (330) 884-7502. Thank you for your immediate attention to this matter.

Sincerely,

Marcia Macon-Bruce

Chief, Collections Enforcement

LTBES1A  
Attachment



PHONE 614.466.8366 FAX 614.752.9070 [www.ohioattorneygeneral.gov](http://www.ohioattorneygeneral.gov)



**Office of the Ohio Attorney General**  
**Collections Enforcement Section**  
150 E. Gay Street  
Columbus, OH 43215  
Po Box 5086  
Troy MI 48007-5086

Personal banking checks may take up to 14 days to clear the banking deposit process. Any payment check, money order, cashiers check, wire transfer or other form of payment that you send to us for less than full payment due that is marked paid in full or contains a similar notation or that you otherwise tender in full satisfaction of a disputed amount must be sent to Ohio Attorney General, 150 East Gay Street 21st Floor, Columbus, OH 43215. We reserve all our rights regarding these payments (e.g. If it is determined there is no valid dispute or any such check or document is received at any other address, we may accept the check and you will still owe any remaining balance). We may refuse to accept any such payment by returning it to you, not cashing it or cashing and refunding it or destroying it. All other payments that you make should be sent to the regular Payment address shown on the voucher at the bottom of this letter.

---If you are filing a dispute, payment, all correspondence and documents must be mailed within 10 days to Ohio Attorney General, 150 East Gay Street 21st Floor, Columbus, OH 43215. Interest, fees and penalty will continue to accrue until your account is paid in full or the dispute is resolved. Collection efforts will continue and may include, attachments, foreclosures, garnishments, sheriffs sales, cancelled or denied liquor permits and your account being turned over to an attorney for litigation, when applicable.

All other payments should be mailed to Ohio Attorney General, PO Box 89471, Cleveland, OH 44101-6471. It is your responsibility to use the correct mailing address for proper handling of your account.

Please note there can be multiple assessments for a single quarter if you owe multiple obligations for that quarter (e.g. tax, forfeitures, fines, etc).

-----  
PLEASE RETURN THIS PORTION WHEN SUBMITTING YOUR PAYMENT

Delphi Automotive Systems, Llc  
Po Box 5086  
Troy MI 48007-5086

Amount Enclosed \$ \_\_\_\_\_  
Amount Due: \$ 1,018,623.44  
Account No 9783842

03-19-11 9783842

Mail to:

Ohio Attorney General  
PO Box 89471  
Cleveland, OH 44101-6471

\* A 9 7 8 3 8 4 2 C O B E S E 1 0 0 1 \*



Office of the Ohio Attorney General  
 Collections Enforcement Section  
 150 E. Gay Street  
 Columbus, OH 43215-3181

ASSESSMENT	PERIOD	T	BALANCE	LIENID	LSTATUS
WAS00000000032793233	4/2009	C	3,464.09		
WAS00000000034393394	4/2009	I	1,365.57		
WAS00000000032793234	4/2009	M	4,005.69		
QTR-TOT		*	8,835.35		
WAS00000000032793237	1/2010	C	609,639.50		
WAS00000000034393395	1/2010	I	101,168.18		
WAS00000000032793238	1/2010	M	133,540.09		
QTR-TOT		*	844,347.77		
WAS00000000032793241	2/2010	C	75,292.60		
WAS00000000034393396	2/2010	I	8,517.80		
WAS00000000032793242	2/2010	M	12,281.77		
QTR-TOT		*	96,092.17		
WAS00000000033610862	3/2010	C	23,201.90		
WAS00000000034393397	3/2010	I	1,611.85		
WAS00000000033610863	3/2010	M	3,784.70		
QTR-TOT		*	28,598.45		
WAS00000000034082861	4/2010	C	34,231.19		
WAS00000000034082863	4/2010	I	934.70		
WAS00000000034082862	4/2010	M	5,583.81		
QTR-TOT		*	40,749.70		
TOTAL			1,018,623.44		

OHIO DEPT. OF JOB & FAMILY SERVICES  
 OFFICE OF UNEMPLOYMENT COMPENSATION  
 P.O. BOX 182404  
 COLUMBUS OH 43218-2404

DELPHI AUTOMOTIVE SYSTEM, LLC  
 PO BOX 5086  
 TROY MI 48007-5086

**Ohio Unemployment Tax Notification**  
**Successorship Determination**

<http://unemployment.ohio.gov>  
 (614) 466-2309

<b>Employer (Transferor):</b> <b>Delphi Automotive Systems, LLC.</b>	<b>Mail Date:</b> <p style="text-align: center;">.. 05/20/2011 ..</p>
	<b>Employer Account Number:</b> <p style="text-align: center;">1491973-00-8</p> <small>Please use this number on all correspondence concerning your account</small>
<b>New Employer (Transferee):</b> <b>Delphi Automotive Systems Services, LLC.</b>	<b>Effective Date of Transfer:</b> <p style="text-align: center;">10/6/2009</p>
	<b>Effective Date of Liability:</b> <p style="text-align: center;">10/6/2009</p>

In accordance with your letter dated February 18, 2010, your request to rescind the Disposition of Business and the Report to Determine Liability, Transfer of Business forms dated October 12, 2009 is approved. The Ohio Unemployment Tax Notification, Voluntary Successorship Determination with a mail date of March 14, 2011 approving a voluntary successorship of a transfer of a clearly segregable and identifiable portion under Section 4141.24(F) of the Ohio Revised Code and Section 4141-17-02 of the Ohio Administrative Code is rescinded.

Please retain this determination letter in your files. This determination becomes final unless the employer files an application with the Director for reconsideration of the Director's determination within thirty days after the mailing date shown above. The application must state the reason(s) for requesting reconsideration. Appeals may be filed by any of the following methods: by mail to UNEMPLOYMENT TAX APPEALS, P.O. BOX 182430, COLUMBUS, OHIO 43218-2430; by fax to (614) 763-4962; or by e-mail to [UITaxAppeals@odjfs.state.oh.us](mailto:UITaxAppeals@odjfs.state.oh.us).

OHIO DEPT. OF JOB & FAMILY SERVICES  
 OFFICE OF UNEMPLOYMENT COMPENSATION  
 P.O. BOX 182404  
 COLUMBUS OH 43218-2404

DELPHI AUTOMOTIVE SYSTEM, LLC  
 PO BOX 5086  
 TROY MI 48007-5086

**Ohio Unemployment Tax Notification**  
**Successorship Determination**

<http://unemployment.ohio.gov>  
 (614) 466-2319

<b>Employer (Transferor):</b> <b>Delphi Automotive Systems, LLC.</b>	<b>Mail Date:</b> <p style="text-align: center;">06/20/2011</p>
<b>New Employer (Transferee):</b> <b>Delphi Automotive Systems Services, LLC.</b>	<b>Employer Account Number:</b> <p style="text-align: center;">1481973-00-8</p> <small>Please use this number on all correspondence concerning your account.</small> <b>Effective Date of Transfer:</b> <p style="text-align: center;">10/06/2009</p> <b>Effective Date of Liability:</b> <p style="text-align: center;">10/06/2009</p>

The Director has determined that in accordance with Section 4141.24(G)(1) of the Ohio Revised Code and Section 4141-17-05 of the Ohio Administrative Code, the transferee and the transferor were under substantially common ownership, management, or control and determined to be successor in interest.

A Revised Contribution Rate Determination(s) showing the factors used to determine the contribution rate for the partial transfer of employment experience has been sent under separate cover.

~~Please retain this determination letter in your files. This determination becomes final unless the employer files an application with the Director for reconsideration of the Director's determination within thirty days after the mailing date shown above. The application must state the reason(s) for requesting reconsideration. Appeals may be filed by any of the following methods: by mail to UNEMPLOYMENT TAX APPEALS, P.O. BOX 162830, COLUMBUS, OHIO 43218-2830; by fax to (614) 782-4862; or by e-mail to [UTTaxAppeals@odjfs.state.oh.us](mailto:UTTaxAppeals@odjfs.state.oh.us).~~

**OHIO DEPARTMENT OF JOB AND FAMILY SERVICES**

P.O. BOX 182404  
 Columbus, Ohio 43218-2404  
 (614) 466-2319  
<http://unemployment.ohio.gov>

**Ohio Unemployment Tax Notification**  
**Contribution Rate Determination**  
**Calendar Year 2009**

**THIS IS NOT A TAX ASSESSMENT**

This is your official notification of the contribution rate to use when determining the amount of unemployment taxes due to this agency during 2009. The taxable wage base for 2009 will be the first \$9,000 of each employee's annual wages. If you use a third party administrator to prepare your payroll tax returns, please provide them with a copy of this determination.

Employer Account Number: 1491973-00-8

Mailing Date: 07/06/2011

DELPHI AUTOMOTIVE SYSTEMS, LLC

**2009 Revised Contribution Rate: 6.80%**

Your account qualifies for an experience rate. Additional information has been received and/or a voluntary payment has been submitted which requires the revision of your annual rate.

**2009 Rate Computation**

Taxable Wage Information for the last three fiscal years:		Account Balance as of 07/01/2007:	\$0.00
07/01/2005 through 06/30/2006:	\$69,342,028.71	Adjustments to balance:	\$1,074,500.32
07/01/2006 through 06/30/2007:	\$93,136,930.40	Contribution payments for 3rd quarter 2007 through 2nd quarter 2008:	\$0.00
07/01/2007 through 06/30/2008:	\$50,197,734.14	Unallocated credits:	\$0.00
Total reported taxable wages:	\$232,676,693.25	Voluntary payment:	\$0.00
Average Annual Taxable Payroll:	\$77,558,897.75	Net benefit charges 07/01/2007 through 06/30/2008:	\$0.00
		Ending balance as of 06/30/2008:	\$1,074,500.32
Please retain this determination letter in your files. This determination becomes final unless the employer files an application with the Director for reconsideration of the Director's determination within thirty days after the mailing date shown above. The application must state the reason(s) for requesting reconsideration. Appeals may be filed by any of the following methods: by mail to Unemployment Tax Appeals, P.O. Box 162830, Columbus, OH 43218-2830; by fax to (614) 752-4952; and by e-mail to <a href="mailto:UITaxAppeals@odjfs.state.oh.us">UITaxAppeals@odjfs.state.oh.us</a> .		Negative balance adjustment:	\$0.00
		Balance after adjustment:	\$1,074,500.32
		Percent of balance:	1.38%
		Experience rate for 2009:	6.40%
		Mutualized contribution rate for 2009:	0.40%
		<b>TOTAL CONTRIBUTION RATE FOR 2009:</b>	<b>6.80%</b>

**EXPLANATION OF RATE COMPUTATION**

1. The Average Annual Taxable Payroll is determined by dividing the total reported taxable wages by the number of the annual payrolls listed.
2. The Ending Balance in your account is determined starting with:
  - a. The Balance in your account as of 07/01/2007 and to this,
  - b. Adding or subtracting all adjustments made to the account after the computation of the 2008 rate, and
  - c. Adding all contribution payments, exclusive of the mutual tax, made for the third quarter of 2007 through the second quarter of 2008 that were paid by 07/31/2008, and
  - d. Adding all unallocated credits, with a transaction date of 07/01/2007 through 07/31/2008.
  - e. Adding voluntary payment.
  - f. Subtracting all charges for benefits paid from 07/01/2007 through 08/30/2008, less those transferred to the suspense account per section 4141.24(O)(3), Ohio Revised Code; amounting to: \$6.88
  - g. The result is your Ending Balance as of 08/30/2008.
3. For an explanation of the Negative Balance adjustment, please refer to section 4141.24(A)(2), Ohio Revised Code.
4. The Percent of Balance is determined by dividing the Ending Balance by the Average Annual Taxable Payroll.
5. Consult the rate table below for the experience rate applicable to your calculated Percent of Balance.
6. Mutualized contributions will be credited to your account but not used for experience rating purposes.
7. The Total Contribution Rate is the sum of the experience rate, plus the mutualized rate.

**CONTRIBUTION RATE TABLE**

The table below does not include the Mutualized Contribution Rate.

PERCENT OF POSITIVE BALANCE	EXPERIENCE RATE	PERCENT OF NEGATIVE BALANCE	EXPERIENCE RATE
14.0 Percent or more	0.3	Negative under 1.0	6.7
13.0 but under 14.0	0.5	1.0 but under 2.0	6.8
12.5 but under 13.0	0.6	2.0 but under 3.0	7.1
12.0 but under 12.5	0.7	3.0 but under 4.0	7.4
11.5 but under 12.0	0.9	4.0 but under 5.0	7.8
11.0 but under 11.5	1.0	5.0 but under 6.0	7.9
10.5 but under 11.0	1.1	6.0 but under 7.0	8.2
10.0 but under 10.5	1.4	7.0 but under 8.0	8.3
9.5 but under 10.0	1.6	8.0 but under 9.0	8.4
9.0 but under 9.5	1.7	9.0 but under 10.0	8.6
8.5 but under 9.0	2.0	10.0 but under 11.0	8.6
8.0 but under 8.5	2.1	11.0 but under 12.0	8.7
7.5 but under 8.0	2.4	12.0 but under 13.0	8.8
7.0 but under 7.5	2.6	13.0 but under 14.0	8.8
6.5 but under 7.0	2.9	14.0 but under 15.0	9.0
6.0 but under 6.5	3.2	15.0 but under 16.0	
5.5 but under 6.0	3.6	16.0 but under 17.0	
5.0 but under 5.5	4.0	17.0 but under 18.0	
4.5 but under 5.0	4.3	18.0 but under 19.0	
4.0 but under 4.5	4.7	19.0 but under 20.0	
3.5 but under 4.0	4.9	20.0 Percent or more	
3.0 but under 3.5	5.2		
2.5 but under 3.0	5.6		
2.0 but under 2.5	6.0		
1.5 but under 2.0	6.3		
1.0 but under 1.5	6.4		
Positive under 1.0	6.5		

**OHIO DEPARTMENT OF JOB AND FAMILY SERVICES**

P.O. BOX 182404  
Columbus, Ohio 43218-2404  
(614) 466-2319  
<http://unemployment.ohio.gov>

Ohio Unemployment Tax Notification  
Contribution Rate Determination  
Calendar Year 2010

THIS IS NOT A TAX ASSESSMENT

This is your official notification of the contribution rate to use when determining the amount of unemployment taxes due to this agency during 2010. The taxable wage base for 2010 will be the first \$9,000 of each employee's annual wages. If you use a third party administrator to prepare your payroll tax returns, please provide them with a copy of this determination.

Employer Account Number: 1491973-00-8

Mailing Date: 07/08/2011

DELPHI AUTOMOTIVE SYSTEMS, LLC

**2010 Revised Contribution Rate: 8.70%**

Your account qualifies for an experience rate.  
Additional information has been received and/or a voluntary payment has been submitted which requires the revision of your annual rate.

**2010 Rate Computation**

Taxable Wage Information for the last three fiscal years:		Account Balance as of 07/01/2008:	(\$3,398,441.21)
07/01/2006 through 06/30/2007:	\$93,138,830.40	Adjustments to balance:	(\$3,018,418.34)
07/01/2007 through 06/30/2008:	\$50,197,734.15	Contribution payments for 3rd quarter 2008 through 2nd quarter 2009:	\$0.00
07/01/2008 through 06/30/2009:	\$20,044,681.15	Unallocated credits:	\$0.00
Total reported taxable wages:	\$163,379,345.70	Voluntary payment:	\$0.00
Average Annual Taxable Payroll:	align="right">\$54,459,781.90	Net benefit charges 07/01/2008 through 06/30/2009:	\$0.00
		Ending balance as of 06/30/2009:	(\$8,416,857.55)
Please retain this determination letter in your files. This determination becomes final unless the employer files an application with the Director for reconsideration of the Director's determination within thirty days after the mailing date shown above. The application must state the reason(s) for requesting reconsideration. Appeals may be filed by any of the following methods: by mail to Unemployment Tax Appeals, P.O. Box 162830, Columbus, OH 43218-2830; by fax to (614) 752-4952; and by e-mail to <a href="mailto:ULTaxAppeals@dfs.state.oh.us">ULTaxAppeals@dfs.state.oh.us</a> .		Negative balance adjustment:	\$0.00
		Balance after adjustment:	(\$8,416,857.55)
		Percent of balance:	-11.78%
		Experience rate for 2010:	8.50%
		Mutualized contribution rate for 2010:	0.20%
		<b>TOTAL CONTRIBUTION RATE FOR 2010:</b>	<b>8.70%</b>



**EXPLANATION OF RATE COMPUTATION**

1. The Average Annual Taxable Payroll is determined by dividing the total reported taxable wages by the number of the annual payrolls listed.
2. The Ending Balance in your account is determined starting with:
  - a. The Balance in your account as of 07/01/2008 and to this,
  - b. Adding or subtracting all adjustments made to the account after the computation of the 2009 rate, and
  - c. Adding all contribution payments, exclusive of the mutual tax, made for the third quarter of 2008 through the second quarter of 2009 that were paid by 07/31/2009, and
  - d. Adding all unallocated credits, with a transaction date of 07/01/2008 through 07/31/2009.
  - e. Adding voluntary payment.
  - f. Subtracting all charges for benefits paid from 07/01/2008 through 06/30/2009, less those transferred to the suspense account per section 4141.24(D)(3), Ohio Revised Code, amounting to: \$0.00
  - g. The result is your Ending Balance as of 06/30/2009.
3. For an explanation of the Negative Balance adjustment, please refer to section 4141.24(A)(2), Ohio Revised Code.
4. The Percent of Balance is determined by dividing the Ending Balance by the Average Annual Taxable Payroll.
5. Consult the rate table below for the experience rate applicable to your calculated Percent of Balance.
6. Mutualized contributions will be credited to your account but not used for experience rating purposes.
7. The Total Contribution Rate is the sum of the experience rate, plus the mutualized rate.

**CONTRIBUTION RATE TABLE**

The table below does not include the Mutualized Contribution Rate.

PERCENT OF POSITIVE BALANCE	EXPERIENCE RATE	PERCENT OF NEGATIVE BALANCE	EXPERIENCE RATE
14.0 Percent or more	0.3	Negative under 1.0	6.8
13.0 but under 14.0	0.5	1.0 but under 2.0	7.0
12.5 but under 13.0	0.6	2.0 but under 3.0	7.3
12.0 but under 12.5	0.8	3.0 but under 4.0	7.5
11.5 but under 12.0	0.9	4.0 but under 5.0	7.8
11.0 but under 11.5	1.0	5.0 but under 6.0	8.1
10.5 but under 11.0	1.2	6.0 but under 7.0	8.4
10.0 but under 10.5	1.4	7.0 but under 8.0	8.5
9.5 but under 10.0	1.6	8.0 but under 9.0	8.6
9.0 but under 9.5	1.7	9.0 but under 10.0	8.8
8.5 but under 9.0	2.0	10.0 but under 11.0	8.9
8.0 but under 8.5	2.1	11.0 but under 12.0	9.1
7.5 but under 8.0	2.4	12.0 but under 13.0	9.2
7.0 but under 7.5	2.7	13.0 but under 14.0	
6.5 but under 7.0	3.0	14.0 but under 15.0	
6.0 but under 6.5	3.2	15.0 but under 16.0	
5.5 but under 6.0	3.7	16.0 but under 17.0	
5.0 but under 5.5	4.1	17.0 but under 18.0	
4.5 but under 5.0	4.4	18.0 but under 19.0	
4.0 but under 4.5	4.8	19.0 but under 20.0	
3.5 but under 4.0	5.0	20.0 Percent or more	
3.0 but under 3.5	5.5		
2.5 but under 3.0	5.7		
2.0 but under 2.5	6.2		
1.5 but under 2.0	6.4		
1.0 but under 1.5	6.6		
Positive under 1.0	6.7		

**OHIO DEPARTMENT OF JOB AND FAMILY SERVICES**

P.O. BOX 162404  
 Columbus, Ohio 43218-2404  
 (614) 466-2319  
<http://unemployment.ohio.gov>

Ohio Unemployment Tax Notification  
Contribution Rate Determination  
 Calendar Year: 2011

THIS IS NOT A TAX ASSESSMENT

This is your official notification of the contribution rate to use when determining the amount of unemployment taxes due to this agency during 2011. The taxable wage base for 2011 will be the first \$9,000 of each employee's annual wages. If you use a third party administrator to prepare your payroll tax returns, please provide them with a copy of this determination.

Employer Account Number: 1491973-00-8

Mailing Date: 07/08/2011

DELPHI AUTOMOTIVE SYSTEMS, LLC

**2011 Revised Contribution Rate: 9.60%**

Your account qualifies for an experience rate. Additional information has been received and/or a voluntary payment has been submitted which requires the revision of your annual rate.

**2011 Rate Computation**

Taxable Wage information for the last three fiscal years:		Account Balance as of 07/01/2008:	(\$9,591,728.70)
07/01/2007 through 06/30/2008:	\$50,197,734.15	Adjustments to balance:	\$907,804.61
07/01/2008 through 06/30/2009:	\$20,044,681.15	Contribution payments for 3rd quarter 2009 through 2nd quarter 2010:	\$0.00
07/01/2009 through 06/30/2010:	\$13,519,106.31	Unallocated credits:	\$0.00
Total reported taxable wages:	\$83,761,521.61	Voluntary payment:	\$0.00
Average Annual Taxable Payroll:	\$27,920,507.20	Net benefit charges 07/01/2008 through 06/30/2010:	(\$1,274,408.42)
		Ending balance as of 06/30/2010:	(\$9,958,330.51)
Please retain this determination letter in your files. This determination becomes final unless the employer files an application with the Director for reconsideration of the Director's determination within thirty days after the mailing date shown above. The application must state the reason(s) for requesting reconsideration. Appeals may be filed by any of the following methods: by mail to Unemployment Tax Appeals, P.O. Box 182830, Columbus, OH 43218-2830; by fax to (614) 752-4952; and by e-mail to <a href="mailto:UITaxAppeals@odfhs.state.oh.us">UITaxAppeals@odfhs.state.oh.us</a> .	Negative balance adjustment:		\$0.00
	Balance after adjustment:		(\$9,958,330.51)
	Percent of balance:		-35.66%
	Experience rate for 2011:		9.20%
	Mutualized contribution rate for 2011:		0.40%
<b>TOTAL CONTRIBUTION RATE FOR 2011:</b>			<b>9.60%</b>

**EXPLANATION OF RATE COMPUTATION**

1. The Average Annual Taxable Payroll is determined by dividing the total reported taxable wages by the number of the annual payrolls listed.
2. The Ending Balance in your account is determined starting with:
  - a. The Balance in your account as of 07/01/2009 and to this,
  - b. Adding or subtracting all adjustments made to the account after the computation of the 2010 rate, and
  - c. Adding all contribution payments, exclusive of the mutual tax, made for the third quarter of 2009 through the second quarter of 2010 that were paid by 07/31/2010, and
  - d. Adding all unallocated credits, with a transaction date of 07/01/2009 through 07/31/2010.
  - e. Adding voluntary payment.
  - f. Subtracting all charges for benefits paid from 07/01/2009 through 06/30/2010, less those transferred to the suspense account per section 4141.24(D)(3), Ohio Revised Code, amounting to: \$0.00
  - g. The result is your Ending Balance as of 06/30/2010.
3. For an explanation of the Negative Balance adjustment, please refer to section 4141.24(A)(2), Ohio Revised Code.
4. The Percent of Balance is determined by dividing the Ending Balance by the Average Annual Taxable Payroll.
5. Consult the rate table below for the experience rate applicable to your calculated Percent of Balance.
6. Mutualized contributions will be credited to your account but not used for experience rating purposes.
7. The Total Contribution Rate is the sum of the experience rate, plus the mutualized rate.

**CONTRIBUTION RATE TABLE**

The table below does not include the Mutualized Contribution Rate.

PERCENT OF POSITIVE BALANCE	EXPERIENCE RATE	PERCENT OF NEGATIVE BALANCE	EXPERIENCE RATE
14.0 Percent or more	0.3	Negative under 1.0	6.9
13.0 but under 14.0	0.5	1.0 but under 2.0	7.0
12.5 but under 13.0	0.6	2.0 but under 3.0	7.3
12.0 but under 12.5	0.8	3.0 but under 4.0	7.6
11.5 but under 12.0	0.9	4.0 but under 5.0	7.9
11.0 but under 11.5	1.0	5.0 but under 9.0	8.1
10.5 but under 11.0	1.2	9.0 but under 11.0	8.4
10.0 but under 10.5	1.5	11.0 but under 13.0	8.5
9.5 but under 10.0	1.8	13.0 but under 15.0	8.7
9.0 but under 9.5	1.7	15.0 but under 17.0	8.8
8.5 but under 9.0	2.0	17.0 but under 19.0	9.0
8.0 but under 8.5	2.1	19.0 but under 20.0	9.1
7.5 but under 8.0	2.4	20.0 Percent or more	9.2
7.0 but under 7.5	2.7		
6.5 but under 7.0	3.0		
6.0 but under 6.5	3.3		
5.5 but under 6.0	3.7		
6.0 but under 5.5	4.1	<b>RATED ZERO BALANCES</b>	<b>6.7</b>
4.5 but under 5.0	4.4		
4.0 but under 4.5	4.8		
3.5 but under 4.0	5.1		
3.0 but under 3.5	5.5		
2.5 but under 3.0	5.8		
2.0 but under 2.5	6.2		
1.5 but under 2.0	6.5		
1.0 but under 1.5	6.6		
Positive under 1.0	6.7		

State of Delaware  
Secretary of State  
Division of Corporations  
Delivered 08:08 PM 08/21/2009  
FILED 03:16 PM 08/21/2009  
SRV 090788243 - 4723101 FILE

**CERTIFICATE OF FORMATION**

**OF**

**NEW DELPHI AUTOMOTIVE SYSTEMS 1, LLC**

The undersigned, an authorized natural person, for the purpose of forming a limited liability company, under the provisions and subject to the requirements of the State of Delaware (particularly Chapter 18, Title 6 of the Delaware Code and the acts amendatory thereof and supplemental thereto, and known, identified and referred to as the "Delaware Limited Liability Company Act"), hereby certifies that:

**FIRST:** The name of the limited liability company (hereinafter called the "Company") is New Delphi Automotive Systems 1, LLC.

**SECOND:** The address of the registered office of the Company in the State of Delaware, as required to be maintained by Section 18-104 of the Delaware Limited Liability Company Act, is Corporation Trust Center, 1209 Orange Street, Wilmington, Delaware 19801, County of New Castle. The name of the registered agent of the Company at that address is The Corporation Trust Company.

IN WITNESS WHEREOF, the undersigned has executed this Certificate of Formation of New Delphi Automotive Systems 1, LLC as of the 20th day of August, 2009.

By: /s/ Eleanor Osmanoff  
Eleanor Osmanoff, Authorized Person



# Delaware

PAGE 1

*The First State*


I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF FORMATION OF "NEW DELPHI AUTOMOTIVE SYSTEMS 1, LLC", FILED IN THIS OFFICE ON THE TWENTY-FIRST DAY OF AUGUST; A.D. 2009, AT 5:16 O'CLOCK P.M.



4723101 8100

090799249

You may verify this certificate online at [corp.delaware.gov/authver.shtml](http://corp.delaware.gov/authver.shtml)

  
Jeffrey W. Bullock, Secretary of State  
AUTHENTICATION: 7489724

DATE: 08-24-09

State of Delaware  
Secretary of State  
Division of Corporations  
Delivered 05:00 PM 10/06/2009  
FILED 04:44 PM 10/06/2009  
SRV 090914671 - 4723101 FILE

**CERTIFICATE OF AMENDMENT**

**OF**

**CERTIFICATE OF FORMATION**

**OF**

**New Delphi Automotive Systems I, LLC**

**Under Section 18-202 of the Delaware  
Limited Liability Company Act**

This Certificate of Amendment of Certificate of Formation of New Delphi Automotive Systems I, LLC (the "Company"), dated as of October 6, 2009, is being duly executed and filed by the undersigned, as authorized representatives, to amend the Certificate of Formation of the Company pursuant to Section 18-202 of the Delaware Limited Liability Company Act and shall be effective as of October 7, 2009 at 12:01 a.m.

**FIRST:** The name of the limited liability company is New Delphi Automotive Systems I, LLC.

**SECOND:** The certificate of formation of the Company, filed with the Secretary of State of the State of Delaware on August 21, 2009, is hereby amended by deleting in its entirety "**FIRST:** The name of the limited liability company (hereinafter called the "Company") is New Delphi Automotive Systems I, LLC." and substituting in lieu thereof the following:

"**FIRST.** The name of the limited liability company (hereinafter called the "Company") is Delphi Automotive Systems, LLC."

[Remainder of page intentionally left blank.]

**IN WITNESS WHEREOF**, the undersigned has executed this Certificate of Amendment as of the date first above written.



\_\_\_\_\_  
**Name: Dave Miller**  
**Title: Authorized Representative**

\_\_\_\_\_  
**Name: Michael Gatto**  
**Title: Authorized Representative**

---

[Certificate of Amendment - Name Change]

**IN WITNESS WHEREOF**, the undersigned has executed this Certificate of Amendment as of the date first above written.

\_\_\_\_\_  
Name: Dave Miller  
Title: Authorized Representative

*M. G. G.*  
\_\_\_\_\_  
Name: Michael Gatto  
Title: Authorized Representative

[Certificate of Amendment - Name Change]



# Delaware

PAGE 1

*The First State*

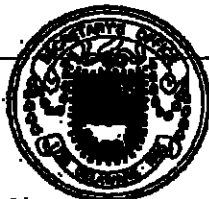
I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AMENDMENT OF "NEW DELPHI AUTOMOTIVE SYSTEMS 1, LLC", CHANGING ITS NAME FROM "NEW DELPHI AUTOMOTIVE SYSTEMS 1, LLC" TO "DELPHI AUTOMOTIVE SYSTEMS, LLC", FILED IN THIS OFFICE ON THE SIXTH DAY OF OCTOBER, A.D. 2009, AT 4:44 O'CLOCK P.M.

AND I DO HEREBY FURTHER CERTIFY THAT THE EFFECTIVE DATE OF THE AFORESAID CERTIFICATE OF AMENDMENT IS THE SEVENTH DAY OF OCTOBER, A.D. 2009, AT 12:01 O'CLOCK A.M.

4723101 8100

090914671

You may verify this certificate online  
at [corp.delaware.gov/authver.shtml](http://corp.delaware.gov/authver.shtml)



  
Jeffrey W. Bullock, Secretary of State  
AUTHENTICATION: 7569124

DATE: 10-06-09



**CERTIFICATE OF INCORPORATION  
OF A  
LIMITED LIABILITY PARTNERSHIP**

**Partnership No. OC348002**

**The Registrar of Companies for England and Wales hereby certifies that**

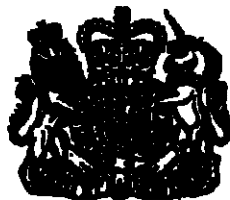
**DIP HOLDCO LLP**

**is this day incorporated under the Limited Liability Partnerships Act 2000 as a limited liability partnership and that the partnership is limited.**

**Given at Companies House on 19th August 2009.**



**THE OFFICIAL SEAL OF THE  
REGISTRAR OF COMPANIES**



**CERTIFICATE OF INCORPORATION  
ON CHANGE OF NAME OF A  
LIMITED LIABILITY PARTNERSHIP**

Partnership No. OC348002.

The Registrar of Companies for England and Wales hereby certifies that

**DIP HOLDCO LLP**

having by notice changed its name, is now incorporated under the name of:

**DELPHI AUTOMOTIVE LLP**

and the situation of the registered office is in England and Wales.

Given at Companies House on 8th October 2009



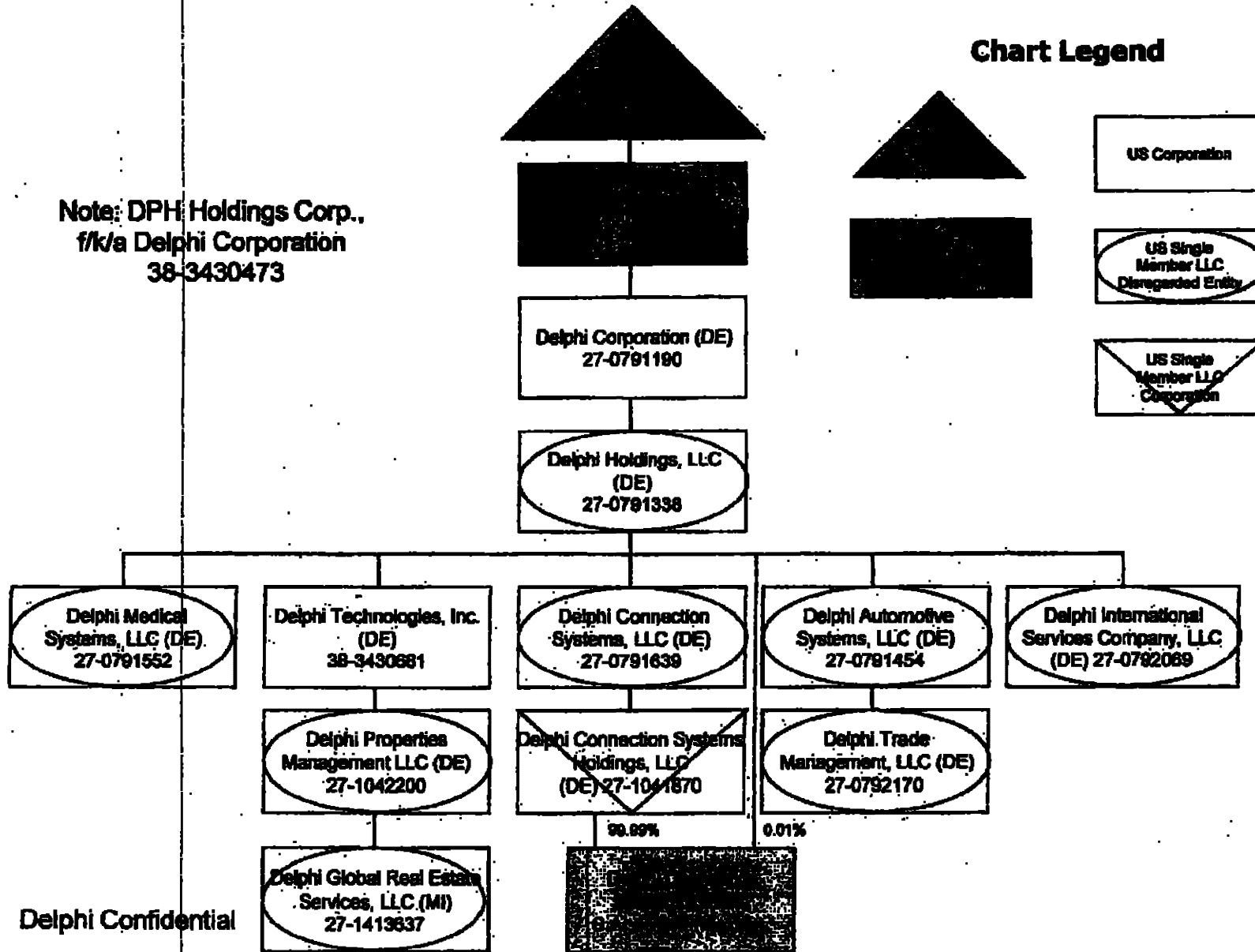
THE OFFICIAL SEAL OF THE  
REGISTRAR OF COMPANIES

# DELPHI

## New Delphi US Structure w/ EIN(s)

### Chart Legend

Note: DPH Holdings Corp.,  
f/k/a Delphi Corporation  
38-3430473



Delphi Confidential

**DELPHI AUTOMOTIVE SYSTEMS, LLC**  
(a Delaware Limited Liability Company)

Action by the Member by Written Consent

The undersigned, being the sole Member of the Company, hereby consents to and adopts the following resolutions by written consent pursuant to the Limited Liability Company Agreement and the Delaware Limited Liability Company Act, 68 Del. Laws 434:

WHEREAS, the Company would operate more effectively, if the day-to-day operations were carried out by officers; and

WHEREAS, the Member believes that it would be in the best interest of the Company to adopt formally the Delegation of Authority adopted by the Company's ultimate parent, Delphi Automotive LLP, and additional resolutions relating to the opening of bank accounts and accounts with banks and trust companies and the designation of signatories and counter signatories for such bank accounts;

NOW, THEREFORE, BE IT RESOLVED, that the following persons are hereby elected to the office directly opposite his name to serve as an officer of the Company until his successor is duly elected and qualified, or until his earlier death, resignation or removal:

Rodney O'Neal	Chief Executive Officer and President
James A. Bertrand	Vice President and President, Thermal Systems
Kevin M. Butler	Vice President, Human Resource Management and Global Business Services
Karen L. Healy	Vice President, Corporate Affairs, Marketing and Operations Support Group
Sidney Johnson	Vice President, Global Supply Management
Francisco A. Ordoñez	Vice President and President, Delphi Products and Service Solutions
Jeffrey J. Owens	Vice President and President, Delphi Electronics & Safety and President, Delphi Asia Pacific
Ronald M. Pirtle	Vice President and President, Delphi Powertrain Systems and President, Delphi Europe, Middle East & Africa
John D. Sheehan	Vice President and Chief Financial Officer
David M. Sherbin	Vice President, General Counsel and Secretary
James A. Spencer	Vice President, Delphi Packard Electrical



Brian Tholan	Electronic Architecture and President,
Thomas S. Timko	Delphi South America & Mexico
	Vice President, Corporate Audit Services
Keith D. Stipp	Chief Accounting Officer and Corporate
Timothy C. McCabe	Controller
	Treasurer
Sean P. Corcoran	Vice President and Chief Information
James P. Whitson	Officer
	Assistant Secretary
	Chief Tax Officer

FURTHER RESOLVED, that the Company approves and adopts the Delegation of Authority of Delphi Automotive, LLP, as such document may be amended from time to time, as the Delegation of Authority of the Company; and

FURTHER RESOLVED, that the Treasurer of the Company be, and hereby is, authorized to designate and appoint (and is authorized to revoke such designation or appointment), any bank or trust company as a depository of the funds of the Company, and is hereby authorized to open, close and maintain accounts at and deposit funds of the Company with any such bank or trust company in the name and on behalf of the Company; and

FURTHER RESOLVED, that the Treasurer of the Company be, and hereby is, authorized to sign checks, drafts or other orders for the payment of money, and that any such check, draft or other order for the payment of money, when so signed shall be the valid and binding order and obligation of the Company, and to endorse or assign and to deliver in any bank or trust company on behalf of the Company any negotiable instrument, bonds or certificates of stock, securities or other property of the Company which shall be presented for transfer, upon the order of said bank or trust company, accompanied by a regular form of endorsement or assignment thereof, executed on behalf of the Company; and

FURTHER RESOLVED, that the Treasurer of the Company be, and hereby is, authorized to designate (and to revoke such designations), signatories and countersignatories for such bank or trust company accounts as he or she may deem appropriate. Such signatories and countersignatories shall have the authority to sign checks, drafts, and other orders for payment of money on behalf of the Company, drawn on any bank or trust company with which the Company maintains a deposit account, and any such check, draft or other order for the payment of money, when so signed by the designated signatory or countersignatory, shall be the valid and binding order and obligation of the Company; and

FURTHER RESOLVED, that the Treasurer of the Company be, and hereby is, authorized to designate (and to revoke such designations) signatories and countersignatories to endorse or assign and to deliver to any bank or trust

FURTHER RESOLVED, that effective immediately the ability of David Gatto and Michael Miller to act as authorized representatives of the Company is hereby revoked.

\*Dated: October 23, 2009\*

DELPHI HOLDINGS, LLC

By: 

David M. Sherbin, General Counsel and Secretary

Delphi Automotive Systems 1, LLC  
FEIN: 27-0791454

**ATTACHMENT "B"**  
**BOARD OF DIRECTORS LIST**

---

<b>Name</b>	<b>Title</b>
Oscar de Paula Bernardes Neto	Director
John D. Engler	Director
David N. Farr	Director
Raymond J. Milchovich	Director
Robert S. Miller Jr.	Chairman
Graig G. Naylor	Director
Rodney O'Neal	Director
John H. Walker	Director
Martin E. Welch	Director

\*As of 10/6/2009



**Attachment A: Director/Independent Board of Managers Listing**

**New Delphi Independent Board of Managers:**

<b>John A. Kool</b>	Former Chairman & CEO DuPont, Former Lead Director, Tyco International Ltd.
<b>Gary L. Cozger</b>	Former Group Vice President of Global Manufacturing and Labor Relations, General Motors
<b>Nicholas M. Donofrio</b>	Former Executive Vice President, Innovation & Technology, IBM
<b>Mark P. Fissora</b>	Chairman and CEO, Herk Global Holdings; former chairman and CEO, Tascoco
<b>Rajiv L. Gupta</b>	Former Chairman and CEO, Rohm and Haas Company
<b>J. Randall MacDonald</b>	Senior Vice President, Human Resources, IBM; formerly former Executive VP of HR and Administration, GTE
<b>Sam O. Mahoney</b>	Private Investor
<b>Michael McManis</b>	CEO, Electronics International Ltd.
<b>Thomas W. Sidak</b>	Formerly of the Delphi/Chrysler AG Board of Management. Formerly Chairman and CEO, Chrysler Financial
<b>Lawrence A. Zimmerman</b>	Vice Chairman and Chief Financial Officer, Xerox Corporation

**Old Delphi Directors:**

<b>Robert S. Miller, Jr.</b>	Executive Chairman of the Board
<b>Oscar de Paula Bernardes Neto</b>	Director
<b>John D. Engler</b>	Director
<b>David N. Farr</b>	Director
<b>Raymond J. Milichovich</b>	Director
<b>Craig G. Naylor</b>	Director
<b>Redney O'Neal</b>	Director
<b>John H. Walker</b>	Director
<b>Martin E. Welch</b>	Director