PLAINTIFF'S EXHIBIT

MAR-261

October 20, 1986

Andrew Rosenbloom, Esq.
Shearman & Sterling
53 Wall Street
New York, N. Y. 10005

Dear Andy:

As you requested, enclosed please find additional executed certificates and opinion letters in connection with the Arvin transaction. Once again, we would like to thank you, Phil and Rohan for your cooperation throughout this transaction.

Very truly yours,

Jonathan H. Sherr
Corporate Counsel

JHS:ps
Encl.
cc: K. C. Cornelius

MAREMONT CORPORATION

Certificate of Secretary and
Corporate Counsel

I, Jonathan H. Sherr, hereby certify that I am the Secretary and Corporate Counsel of Maremont Corporation, a Delaware corporation, and DO HEREBY FURTHER CERTIFY that:

1. I have reviewed the Stock Purchase Agreement (the "Agreement") dated August 29, 1986 between Alusuisse of America, Inc. and Arvin Industries, Inc., and the Letter, together with the exhibits thereto (the "Letter"), referred to in the Agreement.

2. To the best of my knowledge, at and as of the date hereof the information set forth in the Letter is complete and correct in all material respects and such Letter does not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements therein not misleading.

I call your attention to the event which occurred after the date of the Letter and which is attached as Exhibit A.

IN WITNESS WHEREOF, I have executed this Certificate on this 17th day of October, 1986.

Jonathan H. Sherr

EXHIBIT A

Paragraph 5 of Exhibit 29 to the Letter references a possible environmental issue at Maremont's former leased facility at Paulding, Ohio. In October, 1986, Maremont was notified by the owner of the Paulding, Ohio property (which was leased by Maremont from 1954-1977) that the owner intends to bring a lawsuit against Maremont and Nuturn Corporation, Maremont's successor to the brake business, alleging that Maremont and Nuturn disposed of hazardous waste at the premises in Paulding and are liable for the costs of removal of such waste and other damages. At a meeting on October 14, 1986, both Maremont and Nuturn were given two letters signed by the attorney for the owner which letters purported to give notice under federal environmental statutes that within 60 days and 90 days respectively the owner will bring suit because of the alleged past handling, storage and disposal of hazardous waste.

MAREMONT CORPORATION

Certificate of Vice President and
Chief Financial Officer

I, Kenneth C. Cornelius, hereby certify that I am the Vice President and Chief Financial Officer of Maremont Corporation, a Delaware corporation, and DO HEREBY FURTHER CERTIFY that:

1. I have reviewed the Stock Purchase Agreement (the "Agreement") dated August 29, 1986 between Alusuisse of America, Inc. and Arvin Industries, Inc., and the Letter, together with the exhibits thereto (the "Letter"), referred to in the Agreement.

2. To the best of my knowledge, at and as of the date hereof the information set forth in the Letter is complete and correct in all material respects and such Letter does not contain any untrue statement of a material fact or omit to state any material fact necessary to make the statements therein not misleading.

I call your attention to the event which occurred after the date of the Letter and which is attached as Exhibit A.

IN WITNESS WHEREOF, I have executed this Certificate on this 17th day of October, 1986.

Kenneth C. Cornelius

EXHIBIT A

Paragraph 5 of Exhibit 29 to the Letter references a possible environmental issue at Maremont's former leased facility at Paulding, Ohio. In October, 1986, Maremont was notified by the owner of the Paulding, Ohio property (which was leased by Maremont from 1954-1977) that the owner intends to bring a lawsuit against Maremont and Nuturn Corporation, Maremont's successor to the brake business, alleging that Maremont and Nuturn disposed of hazardous waste at the premises in Paulding and are liable for the costs of removal of such waste and other damages. At a meeting on October 14, 1986, both Maremont and Nuturn were given two letters signed by the attorney for the owner which letters purported to give notice under federal environmental statutes that within 60 days and 90 days respectively the owner will bring suit because of the alleged past handling, storage and disposal of hazardous waste.

Certificate Pursuant to Section 2.1.2
of the Stock Purchase Agreement

The undersigned, Kenneth C. Cornelius, Vice President and Chief Financial Officer of Maremont Corporation, a Delaware corporation (the "Company"), and Ulrich H. Suter, Executive Vice President of Alusuisse of America, Inc., a Delaware corporation (the "Seller"), do hereby certify that, on the date hereof, the amount of the Intercompany Indebtedness, as defined in the Stock Purchase Agreement dated August 29, 1986 between the Seller and Arvin Industries, Inc. (the "Stock Purchase Agreement"), as reflected on the books of the Company and the Subsidiaries on the date hereof is zero.

WITNESS the signatures of the undersigned this 17th day of October, 1986.

Kenneth C. Cornelius
Vice President and Chief
Financial Officer,
Maremont Corporation

Ulrich H. Suter
Executive Vice President,
Alusuisse of America, Inc.

Maremont Corporation
Secretary's Certificate

The undersigned hereby certifies that he is the duly elected, qualified and acting Secretary and Corporate Counsel of Maremont Corporation, a Delaware corporation (the "Company"), and that, as such, he is familiar with the facts herein certified and is duly authorized to certify the same and does hereby further certify as follows:

1. Annexed hereto as Exhibit A is a true and correct copy of the Certificate of Incorporation of the Company (formerly A-M, Inc.) and the Certificate of Ownership and Merger of Maremont Corporation by A-M, Inc., and since December 20, 1979 no amendment to these documents has been filed with the Secretary of State of Delaware and no steps have been taken by the Board of Directors or sole stockholder of the Company to effect or authorize any amendment or other modification to such documents.

2. The Board of Directors and sole stockholder of the Company have taken no steps contemplating a merger, consolidation, liquidation or dissolution of the Company, and no proceeding is pending relating to merger, consolidation, liquidation or dissolution of the Company.

3. Annexed hereto as Exhibit B is a true and correct copy of the by-laws of the Company approved and adopted, effective December 28, 1979, by the Board of Directors of the Company and the by-laws have not been modified or rescinded from said effective date and continue in full force and effect on the date hereof.

4. The following named individual is a duly elected and qualified officer of the Company, holds the offices set forth opposite his name and the signature set forth opposite his name is his genuine signature:

Name	Title	Signature
Kenneth C. Cornelius	Vice President and Chief Financial Officer	

WITNESS the signature of the undersigned this 17th day of October, 1986.

Jonathan H. Sherr
Secretary and Corporate Counsel

I, Kenneth C. Cornelius, the duly elected, qualified and acting Vice President and Chief Financial Officer of the Company, do hereby certify that on the date set forth above Jonathan H. Sherr is the duly elected, qualified and acting Secretary and Corporate Counsel of the Company and the signature set above his name is his genuine signature.

Name: Kenneth C. Cornelius
Title: Vice President and Chief Financial Officer

200 EAST RANDOLPH DRIVE, CHICAGO, ILLINOIS 60601 · 312/861-4000

MAREMONT
CORPORATION

JONATHAN H. SHERR
Secretary and
Corporate Counsel
312/861-4053

October 17, 1986

Arvin Industries, Inc.
1531 Thirteenth Street
Box Number 3002
Columbus, Indiana 47202

Gentlemen:

I am Corporate Counsel of Maremont Corporation (the "Company") and this opinion is given in connection with the sale of the stock of Maremont Corporation to Arvin Industries, Inc.

As counsel for Maremont Corporation, I have made such investigations and I have examined such documents and records as I consider necessary for the purposes of the opinion hereinafter set forth.

1. The Company is a corporation validly existing and in good standing under the laws of the State of Delaware, with corporate power and authority to own its properties and carry on its business in all material respects as presently owned or conducted, and is in good standing as a foreign corporation and licensed or qualified to transact business in each jurisdiction in which the nature of the properties owned by it or the business transacted by it requires it to be so licensed or qualified, except those jurisdictions, if any, in which the failure to so qualify would not have a material adverse effect on the business, operations or financial condition of the Company.

2. The number of shares of authorized and outstanding capital stock of the Company and each of the domestic Subsidiaries referred to in Exhibit 4 to the Letter and all such outstanding shares referred to therein have been duly and validly issued, are fully paid and non-assessable and, other than directors' qualifying shares, are owned of record by the person or persons indicated on said Exhibit 4, and, as to such Subsidiaries, to the extent owned by the Company, directly or indirectly, are owned free and clear of any lien, charge, encumbrance or other security interest, and there are not outstanding any securities of the Company or any such Subsidiary convertible into or exchangeable for any shares of capital stock or other securities of the Company or other rights entitling any third party to acquire from the Company or any such Subsidiary shares of capital stock or other securities of the Company or such Subsidiary except as set forth in Exhibit 24 to the Letter.

Very truly yours,

Jonathan H. Sherr
Corporate Counsel

JHS:ps