

**FIRST AMENDMENT TO MEGA TAX CREDIT AGREEMENT
Brembo North America Homer, Inc.**

This Amendment (the "Amendment") is to the MEGA Tax Credit Agreement, dated August 15, 2008 between the Michigan Economic Growth Authority ("MEGA"), whose address is 300 North Washington Square, Lansing , Michigan 48913 and Brembo North America Homer, Inc. (the "Company"), a Delaware corporation, whose address is 15300 Centennial Drive, Northville, Michigan 48168. All capitalized terms used in this Amendment shall have the same meaning as in the Agreement.

WHEREAS, by Resolution 2008-57, the MEGA Board authorized a MEGA Tax Credit for the Company for Qualified New Jobs and Retained Jobs;

WHEREAS, on August 15, 2008, the Parties executed the Agreement, as required under the Act;

WHEREAS, the Company informed the MEGA Board that it modified the Project to change the location of its proposed new headquarters and R&D center to a Facility in Plymouth Township, Wayne County, Michigan and requested that the description of the Project and the conditions underlying its eligibility for the MEGA Tax Credit be revised to reflect the changes to the Project;

WHEREAS, the Company and its parent corporation, Brembo North America, Inc. ("BNA"), whose federal employer identification number is [REDACTED] intend to create Qualified New Jobs as part of the Job Creation Project;

WHEREAS, by Resolution 2008-143, the MEGA Board approved of the changes requested by the Company;

WHEREAS, the Company and MEGA wish to amend and modify certain terms and conditions of the Agreement to reflect the above facts and circumstances, and certain other requirements of the Agreement.

NOW, THEREFORE, the parties agree as follows:

1. Section 1.0(u) is deleted in its entirety and replaced with the following:
 - (a) "Qualified New Job" means a Full-time Job at the Project held by a Michigan resident employed by the Company or BNA, that:
 - 1) pays a minimum of 150 percent of the federal minimum wage on each and every employee;
 - 2) is in excess of the Base Employment Level;
 - 3) is created by the Company or BNA on or after the effective date of this Agreement or within 90 days prior to the effective date of this Agreement (i.e. a Look-back Job);
2. Section 2.2(e) of the Agreement is deleted and replaced in its entirety with the following:
 - (e) Project Description. The Company will retain jobs and make investment at the Homer facility in Albion Township, Calhoun County for the production of

various components for Original Equipment Manufacturers in the automotive market and for the aftermarket (the "Retention Project"). The Company also will expand and create jobs at the Homer facility as part of the expansion of the above described manufacturing operations. In addition, the Company and BNA will create jobs when it consolidates its corporate and technical groups at a new headquarters and technical center in the Township of Plymouth, Wayne County (the "Job Creation Project"). The Retention Project and the Job Creation Project will result in the minimum statutory requirements of at least 50 Qualified New Jobs and at least 50 Retained Jobs. The Retained Jobs will pay an Average Weekly Wage of at least \$811 and the Qualified New Jobs will pay an Average Weekly Wage of \$874. At no time will the wages paid for these Retained Jobs or Qualified New Jobs be less than 150 percent of the federal minimum wage which shall, from time to time, be in effect.

2. In Section 3.1(a), delete the second sentence and replace with the following:

"For the Job Creation Project, the Employment Credit is authorized for ten consecutive tax years beginning with the Company's tax year ending December 31, 2010."

3. In Section 3.2, delete the second sentence and replace with the following:

"If this option is elected for the Job Creation Credit, the last year of the credits will be 2018, not 2019, as provided in Schedule A; if this option is elected for the Retention Project, the last year of the credits will be 2012 and not 2013, as provided in Schedule A."

4. Section 4.1(b) is deleted and replaced with the following:

"The Average Weekly Wage paid to all employees performing Retained Jobs is at least \$811."

5. Add the following to Section 4.1(d):

"provided, that if the New Capital Investment is less than \$100,000, but more than \$50,000, per Retained Job, the Company shall be entitled to receive a 50 percent credit in connection with such Retained Jobs;"

6. Amend Section 4.1 to add a new subsection (g), as follows:

"(g) Plymouth Township provides a tax abatement under 1974 PA 198 in connection with new property related to the Project."

7. Amend Section 4.2 to add a new subsection (f), as follows:

"(f) Plymouth Township provides a tax abatement under 1974 PA 198 in connection with new property related to the Project."

8. Schedule A to the Agreement is deleted in its entirety and replaced with Schedule A attached to this Amendment.

9. Except as modified by this Amendment, the Agreement shall remain in full force and effect.

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The Company and MEGA have executed and accepted this Amendment as of this 30 day of NOVEMBER, 2008.

Michigan Economic Growth Authority



Peter Anastor
Secretary to the MEGA Board

Brembo North America Homer, Inc.


Daniel M. Sundberg
President

Brembo North America, Inc.

Schedule A: Minimum Employment and Wage Levels

to Qualify for the MEGA Tax Credits for the Retention Project

Year of Credit	Company's Tax Year Ending December 31	Minimum Number of Retained Jobs	Minimum Average Weekly Wage for Retained Jobs	Maximum Number of Retained Jobs
1	2009*	50	\$811	107
2	2010	50	\$811	107
3	2011	50	\$811	107
4	2012	50	\$811	107
5	2013	50	\$811	107

*Should the Company elect to advance the scheduled years of the MEGA Tax Credit, as permitted under Section 3.0(b) of the Agreement, the Company's Tax Year Ending years listed on this table shall be considered advanced, accordingly.

Brembo North America, Inc.
Schedule A: Minimum Employment and Wage Levels
to Qualify for the MEGA Tax Credits

Year of Credit	Company's Tax Year Ending December 31	Minimum Number Of Qualified New Jobs	Minimum Average Weekly Wage for Qualified New Jobs	Minimum Base Employment Level
1	2010*	50	\$874	129
2	2011	50	\$874	129
3	2012	50	\$874	129
4	2013	50	\$874	129
5	2014	50	\$874	129
6	2015	50	\$874	129
7	2016	50	\$874	129
8	2017	50	\$874	129
9	2018	50	\$874	129
10	2019	50	\$874	129

*Should the Company elect to advance the scheduled years of the MEGA Tax Credit, as permitted under Section 3.0(b) of the Agreement, the Company's Tax Year Ending years listed on this table shall be considered advanced, accordingly.

**MEGA TAX CREDIT AGREEMENT: High-Tech Agreement
AMENDMENT #1
Attwood Corporation**

This Amendment #1 (the "Amendment") is to the MEGA Tax Credit Agreement (the "Agreement"), with an effective date of September 15, 2008, between the Michigan Economic Growth Authority and Attwood Corporation. All capitalized terms in this Amendment shall have the meaning assigned to them in the Agreement.

WHEREAS, by Resolution #2008-62, the MEGA awarded a credit against the tax imposed by the Michigan Business Tax Act, 2007 PA 36, as amended, to the Company for its location of its advanced manufacturing of various marine components in the City of Lowell, Kent County;

WHEREAS, the base employment level required by Resolution #2008-62 included employees of the Company's parent corporation;

WHEREAS, as part of the initial packaging of the project, the Company demonstrated that its operations are fundamentally distinct from those of its parent and, therefore, the employment numbers of the parent are unconnected with the Project;

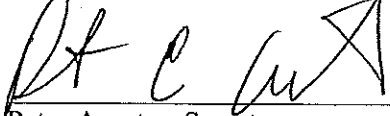
WHEREAS, the MEGA determined that the Company's base employment level of 114 full-time jobs is a more appropriate benchmark for evaluating the Company's eligibility for the Tax Credits and will provide a more effective incentive for the Project;

NOW, THEREFORE, BE IT RESOLVED, under Section 10(e) of the Agreement, the Parties agree to amend the Agreement to reduce Attwood Corporation's Base Employment Level, as follows:

1. Amend Schedule A of the Agreement to delete "414" from the column titled "Minimum Base Employment Level" and replace with "114".


Except as provided in this Amendment, the terms of the Agreement shall remain in full force and effect.

MICHIGAN ECONOMIC GROWTH AUTHORITY



Peter Anastor, Secretary

ATTWOOD CORPORATION



Chris Drees, President

Attwood Corporation
Amended Schedule A: Minimum Employment and Wage Levels
to Qualify for the MEGA Tax Credits

Year of Credit	Company's Tax Year Ending December 31	Minimum # of Qualified New Jobs	Minimum Average Weekly Wage	Minimum Base Employment Level
1	2009	5	\$571	114
2	2010	5	\$571	114
3	2011	5	\$571	114
4	2012	5	\$571	114
5	2013	25	\$571	114
6	2014	25	\$571	114
7	2015	25	\$571	114

*Should the Company elect to advance the scheduled years of the MEGA Tax Credit, as permitted under Section 3.0(b) of the Agreement, the Company's Tax Year Ending years listed on this table shall be considered advanced, accordingly.