

TRADEMARK ASSIGNMENT

Electronic Version v1.1
 Stylesheet Version v1.1

SUBMISSION TYPE:	CORRECTIVE ASSIGNMENT
NATURE OF CONVEYANCE:	Corrective Assignment to correct the Assignee address. previously recorded on Reel 003406 Frame 0152. Assignor(s) hereby confirms the Assigns the entire interest and goodwill..

CONVEYING PARTY DATA

Name	Formerly	Execution Date	Entity Type
Parmalat S.p.A.		10/01/2005	CORPORATION: ITALY

RECEIVING PARTY DATA

Name:	Parmalat S.p.A.
Street Address:	Via Oreste Grassi 26
City:	Collecchio (Parma)
State/Country:	ITALY
Postal Code:	43044
Entity Type:	CORPORATION: ITALY

PROPERTY NUMBERS Total: 12

Property Type	Number	Word Mark
Registration Number:	2839731	AQUA PARMALAT
Registration Number:	2699695	
Registration Number:	2177851	GELATERIA PARMALAT
Registration Number:	2682172	GELATERIA PARMALAT
Registration Number:	2625785	OMEGA3 PARMALAT
Registration Number:	1141495	PARMALAT
Registration Number:	2685542	PARMALAT
Serial Number:	78609749	PARMALAT ACTIVE DRINK
Registration Number:	1296585	POMI
Registration Number:	1676957	SANTAL
Serial Number:	78582480	SANTAL ACTIVE DRINK
Registration Number:	2726901	ZYMIL

CH \$315.00 2839731

CORRESPONDENCE DATA

Fax Number: (202)887-0336
Correspondence will be sent via US Mail when the fax attempt is unsuccessful.
Phone: 202-261-1000
Email: sbenson@mdslaw.com
Correspondent Name: Stuart E. Benson
Address Line 1: 2000 M Street, N.W.
Address Line 2: Suite 700
Address Line 4: Washington, DISTRICT OF COLUMBIA 20036

ATTORNEY DOCKET NUMBER:	95237
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DOMESTIC REPRESENTATIVE

Name:
Address Line 1:
Address Line 2:
Address Line 3:
Address Line 4:

NAME OF SUBMITTER:	Stuart E. Benson
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Signature:	/StuartEBenson/
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Date:	10/12/2006
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Total Attachments: 45
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TRADEMARK ASSIGNMENT

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10/10/2006
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SUBMISSION TYPE:	NEW ASSIGNMENT
NATURE OF CONVEYANCE:	ASSIGNS THE ENTIRE INTEREST AND THE GOODWILL

CONVEYING PARTY DATA

Name	Formerly	Execution Date	Entity Type
Parmalat S.p.A.		10/01/2005	CORPORATION: ITALY

RECEIVING PARTY DATA

Name:	Parmalat S.p.A.
Street Address:	Via Oreste Grassi n. 22/26
City:	Collecchio (Parma)
State/Country:	ITALY
Postal Code:	43044
Entity Type:	CORPORATION: ITALY

PROPERTY NUMBERS Total: 12

Property Type	Number	Word Mark
Registration Number:	2839731	AQUA PARMALAT
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Serial Number:	78609749	PARMALAT ACTIVE DRINK
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 Address Line 4: Washington, DISTRICT OF COLUMBIA 20036

ATTORNEY DOCKET NUMBER: 95237

DOMESTIC REPRESENTATIVE

Name:
 Address Line 1:
 Address Line 2:
 Address Line 3:
 Address Line 4:

NAME OF SUBMITTER: Stuart E. Benson

Signature: /StuartEBenson/

Date: 10/10/2006

Total Attachments: 39

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ITALIAN REPUBLIC

IN THE NAME OF THE ITALIAN PEOPLE

The Civil and Criminal Court of Parma – Division One– meeting in chambers and composed of the following Judges:

Mr. Stellario Bruno

Presiding Judge,

Mr. Pasquale Liccardo

Judge rapporteur – drafter,

Mr. Giuseppe Coscioni

Judge rapporteur - drafter,

has pronounced the following

JUDGEMENT

in the proceeding to obtain the Court's approval of the composition with creditors ex art. 4 *bis*, Decree-Law no.347 dated 23rd December 2003, ratified with amendments by Law no.39 dated 18th February 2004, as amended by Decree-Law no.119 dated 3rd May 2004, ratified with amendments by Law no.166 dated 5th July 2004 by Decree-Law no.22 dated 28th February 2005, ratified with amendments by Law no.71 dated 29th April 2005, proposed by the Extraordinary Administrator Mr. Enrico Bondi, as an additional part of the restructuring plan authorised on 23rd July 2004 by the Minister of Productive Activities, in agreement with the Minister of Agricultural and Forestry Policies, and filed with the Court on 29th July 2004, with subsequent amendments authorized on 1st March 2005 by the Minister of Productive Activities, in agreement with the Minister of Agricultural and Forestry Policies, and filed with the Court on 4th March 2005, with reference to the following companies under extraordinary administration as listed in the general register of extraordinary administration procedures:

Court of Parma – judgement approving the composition with creditors ex art. 4 bis, Decree-Law no.347/03 and subsequent amendments

- I. 01/2003 of Parmalat s.p.a.
- II. 01/2004 of Parmalat Finanziaria s.p.a.
- III. 02/2004 of Eurolat s.p.a.
- IV. 03/2004 of Lactis s.p.a.
- V. 09/2004 of Parmalat Netherlands BV
- VI. 10/2004 of Parmalat Finance Corporation BV
- VII. 11/2004 of Parmalat Capital Netherlands BV
- VIII. 12/2004 of Dairies Holding International BV
- IX. 14/2004 of Parmalat Soparfi SA
- X. 15/2004 of Olex SA
- XI. 16/2004 of Geslat s.r.l.
- XII. 17/2004 of Parmengineering s.r.l.
- XIII. 18/2004 of Contal s.r.l.
- XIV. 21/2004 of Panna Elena C.P.C. s.r.l.
- XV. 22/2004 of Centro Latte Centallo s.r.l.
- XVI. 23/2004 of Newco s.r.l.

and with the intervention of Parma's Director of Public Prosecutions at Parma Court Mr.

Gerardo Laguardia

CONCLUSIONS

The Extraordinary Administrator concluded as follows: "Having ascertained the outcome of voting by the creditors, if the composition with creditors is approved by the same according to law, may the Court of Parma issue a judgement approving the composition with creditors, determining, amongst others, the effects of point 5 of the composition proposal, and containing, amongst others, and in particular:

- 1) the details of registered movable and immovable assets, as specified in the attached lists, and order the Keepers of the respective registers to note the relative transfers to the new company (*Assuntore*);
- 2) specification of the actions taken by the Administrator to prevent the diminution of the debtor's estate by his fraud and itemized in the attached list, with mention of their transfer to the new company (*Assuntore*);
- 3) mention of the transfer to the new company (*Assuntore*) of actions against the board of directors and supervising bodies, including the auditors, and the companies involved in the proposed composition with creditors, lodged by the Extraordinary Administrator, and, amongst others, the actions specified in the attached list;
- 4) mention of the transfer to the new company (*Assuntore*) of every other action, including actions for damages, of concern to the companies involved by the composition proposal, including all actions for damages already lodged by the Administrator;
- 5) mention of the fact that the judgement constitutes suitable title for registration in the register of shareholders of the transfer to the new company (*Assuntore*) of participating interests in enterprises, and for the transfer of shares and possible registration of the transfer in the competent registers, in the case of dematerialized titles, and amongst others and, in particular, for the transfer of the shareholdings of the private limited companies specified in the attached list;
- 6) mention of the fact that the judgement shall constitute suitable title for the new company (*Assuntore*) to obtain the appropriate formalities to allow and make subject to challenge by third parties the transfer of all intellectual property

rights already lawfully owned by each of the sixteen companies involved in the composition proposal and, amongst others and in particular, the trade marks, patents and domain names specified in the attached lists”.

The Director of Public Prosecutions concluded as follows: “Having seen the documents he asks that the Court having ascertained the favourable outcome of voting by the creditors and verified that the composition was approved by the same according to law, may issue a judgement approving the composition”.

COURT OF PARMA

having read the conclusions drawn by the Extraordinary Administrator and by the Director of Public Prosecutions at Parma Court;

having considered the counting of votes carried out by the Court Judges as recorded in the transcripts in the trial documents, through the work done on behalf of the Court by Servizio Titoli s.p.a. and with the help of court officers Mr. Giancarlo Buccarella and Mr. Alessandro Masneri has decided as follows:

TRIAL PROCEEDINGS

By petition to the Minister of Productive Activities on 24th December 2003, Parmalat s.p.a., with head offices in via Oreste Grassi n. 22/26, Collecchio (Parma), registered in the Companies Register of the Parma Chamber of Commerce, Industry, Agriculture and Crafts (C.C.I.A.A.) under no. 00167030345, Tax code and VAT no. 00167030345, in the person of its legal representative pro-tempore Mr. Umberto Tracanella, requested immediate admission to the extraordinary administration procedure ex art. 2, Decree-Law no.347 dated 23rd December 2003, ratified with amendments by Law no.39 dated 18th February 2004, as amended by Decree-Law, no. 119 dated 3rd May 2004 ratified with amendments by Law no.166 dated 5th July 2004, by Decree-Law no.22 dated 28th February 2005, ratified with

amendments by Law no.71 dated 29th April 2005 (*hereinafter Decree-Law no.347/03 and subsequent amendments*).

By decree issued on 24th December 2003 the Minister for Productive Activities admitted Parmalat s.p.a. to the extraordinary administration procedure provided by Decree-Law no.347/03 and subsequent amendments, appointing Mr. Enrico Bondi Extraordinary Administrator.

In his report filed on 27th December 2003 with the Court of Parma, in accordance with art. 3, clause 2, Decree-Law no.347/03 and subsequent amendments, the Extraordinary Administrator disclosed a state of insolvency by virtue of the financial, economic and proprietary situation at 30th September 2003 characterised by liquid assets of € 8.273.877,42, working capital credits of € 1.664.999.899,97, debts of € 3.209.344.676,25, guarantees lent to third parties on behalf of controlled companies of € 5.411.634.890,60 requesting at the end of the above-cited report a declaration of the state of insolvency of the company under extraordinary administration (e.s.).

In a judgement rendered on 27th December, the Court of Parma declared Parmalat s.p.a. under e.s. insolvent.

By subsequent petition to the Minister of Productive Activities on 30th December 2003, the Extraordinary Administrator requested admission of the following group enterprises to the Extraordinary Administration procedure according to art. 3, clause 3, Decree-Law no. 347/03 and subsequent amendments:

- I. Parmalat Finanziaria s.p.a., with head offices in via Oreste Grassi n. 22/26, Collecchio (Parma), registered in the Companies Register of the Parma Chamber of Commerce, Industry, Agriculture and Crafts (C.C.I.A.A.) under no. 0017525047, Tax code 0017525047, VAT no. 01938950340;

Court of Parma - judgement approving the composition with creditors ex art. 4 bis, Decree-Law no. 347/03 and subsequent amendments

II. Eurolat s.p.a., with head offices in via Fondi di Monastero n. 262, Rome, registered in the Companies Register of the Rome Chamber of Commerce, Industry, Agriculture and Crafts (C.C.I.A.A.) under no. 05519201007, Tax code and VAT no. 05519201007;

III. Lactis s.p.a., with head offices in via Tonale n. 21/A, Albano S. Alessandro (Bergamo), registered in the Companies Register of the Bergamo Chamber of Commerce, Industry, Agriculture and Crafts (C.C.I.A.A.) under no. 00208580167, Tax Code and VAT no. 00208580167.

By decrees issued on 30th December 2003 the Minister of Productive Activities admitted Parmalat Finanziaria s.p.a., Eurolat s.p.a. and Lactis s.p.a. to the extraordinary administration procedure according to Decree-Law no. 347/03 and subsequent amendments, appointing Mr. Enrico Bondi Extraordinary Administrator.

In reports filed on 7th January 2004 with the Court of Parma, in accordance with art. 3, clause 2, Decree-Law no.347/03 and subsequent amendments, the Extraordinary Administrator disclosed a state of insolvency, requesting at the end of the above-cited report a declaration of the state of insolvency of:

- i. Parmalat Finanziaria s.p.a. under e.s. by virtue of the financial, economic and proprietary situation at 29th December 2003 characterised by liquid assets of € 26.636,00, working capital credits of € 631.597.285,00, debts of € 1.237.224.862,00, guarantees on behalf of controlled companies of € 721.731.180,00;
- ii. Eurolat s.p.a. under e.s. by virtue of the financial, economic and proprietary situation at 30th November 2003 characterised by liquid assets of € 6.966.305,00, working capital credits of € 148.319.751,00, debts of € 383.343.284,87;

iii. Lactis s.p.a. by virtue of the financial, economic and proprietary situation at 30th November 2003 characterised by liquid assets of € 698.121,39, working capital credits of € 37.104.579,34, debts of € 56.614.882,10.

In judgements rendered on 8th January 2004, the Court of Parma declared Parmalat Finanziaria s.p.a. under e.s., Eurolat s.p.a. under e.s. and Lactis s.p.a. under e.s. insolvent.

Subsequently, by petition to the Minister of Productive Activities on 26th January 2004, the Extraordinary Administrator requested admission of the following group enterprises to the extraordinary administration procedure according to art. 3, clause 3, Decree-Law no.347/03 and subsequent amendments:

- I. Parmalat Netherlands BV, with head offices in Weena, 336, Rotterdam, 3012NJ, The Netherlands, Tax code and VAT no. 99.01.711;
- II. Parmalat Finance Corporation BV, with head offices in Weena, 336, Rotterdam, 3012NJ, The Netherlands, Tax code and VAT no. 99.01.747;
- III. Parmalat Capital Netherlands BV, with head offices in Weena, 336, Rotterdam, 3012NJ, The Netherlands;
- IV. Dairies Holding International BV, with head offices in Weena, 336, Rotterdam, 3012NJ, The Netherlands; Tax code and VAT no. 8063.80.512.01;
- V. Parmalat Soparfi SA, with head offices in 6, Parc d'Activités Syrdall, L-5365 Munsbach, Luxembourg;
- VI. Olex SA, con sede in Boulevard Napoleon I°, 54, L-2210, Luxembourg.

By decrees issued on 30th January 2004 the Minister of Productive Activities admitted Parmalat Netherlands BV, Parmalat Finance Corporation BV, Parmalat Capital Netherlands BV, Dairies Holding International BV, Parmalat Soparfi SA and Olex SA to the extraordinary administration procedure according to Decree-Law no. 347/03 and subsequent amendments, appointing Mr. Enrico Bondi Extraordinary Administrator.

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In his reported filed on 4th February 2004 with the Court of Parma, according to art. 3, clause 2 Decree-Law no. 347/03 and subsequent amendments, the Extraordinary Administrator disclosed the state of insolvency, requesting at the end of the above-cited report a declaration of the state of insolvency of:

- i. Parmalat Netherlands BV under e.s. by virtue of its financial and economic and situation and assets at 27th January 2004 characterised by short-term debts of € 11.906.701,82, liquid assets of € 784.499,50, intergroup credits of € 1.101.824.099,00;
- ii. Parmalat Finance Corporation BV under e.s. its financial and economic and situation and assets at 27th January 2004 characterised by short-term debts of € 35.596.689,70, liquid assets of € 8.803.201,10, intergroup credits of € 6.214.443.678,00;
- iii. Parmalat Capital Netherlands BV under e.s. its financial and economic and situation and assets at 27th January 2004 characterised by short-term debts of € 2.897.403,01, liquid assets of € 2.645,15, intergroup credits of € 333.979.483,00;
- iv. Dairies Holding International BV under e.s. by virtue of its financial and economic and situation and assets at 27th January 2004 characterised by short-term debts of € 16.237,74, liquid assets of € 10.126,16, intergroup credits of € 16.371.721,00, intergroup debts ad € 429.442.732,00;
- v. Parmalat Soparfi SA under e.s. by virtue of its financial and economic and situation and assets at 31st December 2003 characterised by debts of € 684.652.758,96, total liabilities of € 768.089.613,85, liquid assets of € 20.610.265,24, intergroup credits of € 684.843.152,64;

vi. Olex SA under e.s. by virtue of its financial and economic and situation and assets at September 2003 characterised by debts of € 807.352.214,51, liquid assets of € 21.585,59, intergroup credits of € 791.740.332,63.

In judgements rendered on 4th February 2004, the Court of Parma declared Parmalat Netherlands BV under e.s., Parmalat Finance Corporation BV under e.s., Parmalat Capital Netherlands BV under e.s., Dairies Holding International BV under e.s., Parmalat Soparfi SA under e.s. and Olex SA under e.s. insolvent.

By petitions dated 5th February 2004 to the Minister of Productive Activities, the Extraordinary Administrator requested admission of the following group enterprises to the extraordinary administration procedure according to art. 3, clause 3, Decree-Law no.347/03 and subsequent amendments:

- I. Geslat s.r.l., with head offices in via Oreste Grassi n. 22/26, Collecchio (Parma), registered in the Companies Register of the Parma Chamber of Commerce, Industry, Agriculture and Crafts (C.C.I.A.A.) under no. 00753770155, Tax code 00753770155, VAT no. 01937960340;
- II. Parmengineering s.r.l., with head offices in via Milano n. 1, Collecchio (Parma), registered in the Companies Register of the Parma Chamber of Commerce, Industry, Agriculture and Crafts (C.C.I.A.A.) under no. 00892060096, Tax Code 00892060096, VAT no. 02054220344;
- III. Contal s.r.l., with head offices in via Oreste Grassi n. 22/26, Collecchio (Parma), registered in the Companies Register of the Parma Chamber of Commerce, Industry, Agriculture and Crafts (C.C.I.A.A.) under no. 01864020738, Tax Code 01864020738, VAT no. 01883430348.

By decrees issued on 9th February 2004 the Minister of Productive Activities admitted Geslat s.r.l., Parmengineering s.r.l. and Contal s.r.l. to the extraordinary administration procedure

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Decree-Law no. 347/03 and subsequent amendments, appointing Mr. Enrico Bondi Extraordinary Administrator.

In reports filed on 17th February 2004 with the Court of Parma, according to art. 3, clause 2, Decree-Law no. 347/03 and subsequent amendments, the Extraordinary Administrator disclosed a state of insolvency, requesting at the end of the above-cited report a declaration of the state of insolvency of:

- i. Geslat s.r.l. under e.s. by virtue of its financial and economic situation and assets at 31st December 2003 characterised by assets of around € 493.000.000,00, total debts of € 108.430.173,00, liquid assets of € 120.477,00, intergroup credits of € 450.000.000,00;
- ii. Parmengineering s.r.l. under e.s. by virtue of its financial and economic situation and assets at 31st December 2003 characterised by total debts of € 127.361.845,15, liquid assets of € 175.717,57, net negative worth, intergroup credits of € 2.167.159,12;
- iii. Contal s.r.l. under e.s. by virtue of its financial and economic situation and assets at 31st December 2003 characterised by assets of around € 273.116.266,48, total debts of € 269.494.203,14, liquid assets of € 2.303,49, intergroup credits of € 80.668.214,24.

In a judgement issued on 18th February 2004, the Court of Parma declared Geslat s.r.l. under e.s. insolvent; in judgements rendered on 19th February 2004 the Court of Parma declared Parmengineering s.r.l. under e.s. and Contal s.r.l. under e.s. insolvent.

By decree issued on 23rd February 2004, the Minister of Productive Activities appointed the Surveillance Committee for the extraordinary administration procedures of enterprises belonging to the Parmalat group and comprising: Prof. Massimo Confortini (Chairman), Mr.

Giacomo Vizzani (expert), Ms. Daniela Primicerio (expert), Mr. Guido Rosa (representing the creditors), Mr. Dario Trevisan (representing the creditors).

By petitions dated 9th March 2004 and 29th March 2004 to the Minister of Productive Activities, the Extraordinary Administrator requested admission of the following group enterprises to the extraordinary administration procedure according to art. 3, clause 3, Decree-Law no. 347/03 and subsequent amendments:

- I. Newco s.r.l., with head offices in via Fratelli Canvelli n. 21, Noceto (Parma), registered in the Companies Register of the Parma Chamber of Commerce, Industry, Agriculture and Crafts (C.C.I.A.A.) under no. 01837640349, Tax Code and VAT no. 01837640349;
- II. Panna Elena C.P.C. s.r.l., with head offices in via Sprina n. 20, Savigliano (Cuneo), registered in the Companies Register of the Cuneo Chamber of Commerce, Industry, Agriculture and Crafts (C.C.I.A.A.) under no. 06160880016, Tax Code 06160880016, VAT no. 02738650049;
- III. Centro Latte Centallo s.r.l., with head offices in via Sprina n. 20, Savigliano (CN), registered in the Companies Register of the Cuneo Chamber of Commerce, Industry, Agriculture and Crafts (C.C.I.A.A.) under no. 00538650045, Tax Code and VAT no. 00538650045.

By decrees issued on 2nd April 2004 the Minister of Productive Activities admitted Panna Elena C.P.C. s.r.l., Centro Latte Centallo s.r.l. and Newco s.r.l. to the extraordinary administration procedure according to Decree-Law no.347/03 and subsequent amendments, appointing Mr. Enrico Bondi Extraordinary Administrator.

In reports filed with the Court of Parma on 30th March 2004, according to art. 3, clause 3, Decree-Law no.347/03 and subsequent amendments, the Extraordinary Administrator requested a declaration of the state of insolvency of:

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- i. Panna Elena C.P.C. s.r.l. under e.s., disclosing its insolvency by virtue of its financial and economic and situation and assets at 31st December 2003 characterised by total assets of € 42.739.542,00, total debts of € 35.848.892,00, liquid assets of € 389.771,00, pretax losses of € 205.576,00, and intergroup credits of € 11.070.294,00;
- ii. Centro Latte Centallo s.r.l. under e.s., disclosing its insolvency by virtue of its financial and economic and situation and assets at 31st December 2003 characterised by total assets of € 19.533.657,09, total debts of € 19.590.576,00, virtually non-existent liquid assets, and infragroup credits of € 19.202.035,67;
- iii. Newco s.r.l. under e.s, disclosing its insolvency by virtue of its financial and economic and situation and assets at 31st December 2003 characterised by liquid assets of € 358.905,63, debts of € 13.943.416,08, and uncollectable credits of € 9.958.834,43.

In judgements rendered on 9th April 2004, the Court of Parma declared Panna Elena C.P.C. s.r.l. under e.s., Centro Latte Centallo s.r.l. under e.s. and Newco s.r.l. under e.s. insolvent.

On 13th May 2004, on petition by the Extraordinary Administrator, the Court hereto order the suspension of operations ascertaining the state of liabilities according to art. 4 *bis*, clause 1 *bis*, Decree-Law no.347/03 and subsequent amendments, since the Administrator announced the effective possibility of formulating a proposal for composition with creditors ex art. 4 *bis*, Decree-Law no.347/03 and subsequent amendments.

According to art. 4, clause 2, Decree-Law no.347/03 and subsequent amendments, on 21st June 2004, the Extraordinary Administrator presented to the Minister of Productive Activities the restructuring plan provided by art. 54, Legislative Decree no.270 dated 8th July 1999 (*hereinafter Lgs.D. no.270/99*); by ministerial decree issued on 23rd July 2004 the Minister of productive Activities, in agreement with the Minister of Agricultural and Forestry Policies, on

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the advice of the Surveillance Committee given on 20th July 2004, authorized the restructuring plan of the above-mentioned enterprises

On 29th July 2004, the approved restructuring plan was filed with the Court of Parma together with the composition proposal and the list of creditors.

In a ruling dated 3rd August 2004, subsequently amended and completed on 6th August 2004, the Court of Parma, ex arts. 4, clause 2 *bis* and 4 *bis*, clause 5, Decree-Law no.347/03 and subsequent amendments, issued the terms and conditions deemed appropriate for publication of:

- a) an extract of the Extraordinary Administrator's report on the causes of insolvency;
- b) the restructuring plan and attached composition proposal (published in the Official Gazette of the Italian Republic, Legal Notices, no.214, on 11th September 2004);
- c) notice to the insolvent businessman, the creditors and any other interested party that they were entitled to examine, copy an extract of the report, the restructuring plan, the composition proposal and the list of creditors complete with the Extraordinary Administrator's comments, with an indication of the respective credits and the grounds for preference among creditors;

fixing 18th September 2004 as the deadline by which the insolvent businessman, the creditors and any other interested party could file with the Court any documents and written pleadings containing their comments on the list of creditors, the sums specified and the relative grounds for preference among creditors.

In a ruling dated 6th August 2004, subsequently completed on 18th September 2004, the Court granted the Extraordinary Administrator a time-limit of ten days for replies and the

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party a time-limit of five days for counter-replies, reserving the right to grant a longer time-limit given the particular complexity of the issued raised in drawing up the lists of creditors.

Within the time-limits fixed in the ruling dated 3rd August 2004, 660 replies were filed by the creditors taking part in drawing up the lists.

On 16th December 2004, the Court Judges filed the final lists of creditors admitted or admitted with reservation and those excluded, specifying the relative sums owed and the grounds for preference according to art. 4 bis, clause 6, Decree-Law no.347/03 and subsequent amendments, declaring its enforceability at the same time. On 20th December 2004, the Extraordinary Administrator made known that the lists had been filed according to the terms and conditions provided in the ruling of the Court Judges, publishing the final lists as reported below in order of par values in the Official Gazette of the Italian Republic, general Series, no. 303, dated 28th December 2004:

Enterprise	Pre deduction	Preferential	Unsecured	Admission with reservation	Admission bond-holders by name	Admission with reservation of bond-holders by name	Exclusion of bond-holders by name
Parmalat s.p.a.	€ 60.206.135,48	€ 27.821.854,05	€ 10.520.897.916,20	€ 429.475.021,81	€ 979.386.846,90	€ 193.966.464,80	€ 800.000,00
Parmalat Finanziaria s.p.a.	€ 0,00	€ 173.098,93	€ 1.625.352.901,92	€ 158.353,13	€ 259.360.854,45	€ 0,00	€ 0,00
Eurolat s.p.a.	€ 70.525.777,35	€ 10.950.476,93	€ 222.526.570,59	€ 2.684.774,10	€ 0,00	€ 0,00	€ 0,00
Lactis s.p.a.	€ 10.979.895,76	€ 1.193.641,93	€ 17.917.568,59	€ 63.594,82	€ 0,00	€ 0,00	€ 0,00
Parmalat Netherlands BV	€ 0,00	€ 0,00	€ 510.143.849,94	€ 75.843.757,90	€ 0,00	€ 0,00	€ 0,00
Parmalat Finance Corporation BV	€ 0,00	€ 10.240,24	€ 5.323.309.725,50	€ 0,00	€ 1.054.262.321,19	€ 189.547.302,25	€ 800.000,00
Parmalat Capital Netherlands BV	€ 0,00	€ 0,00	€ 335.075.897,93	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Dairies Holding International BV	€ 0,00	€ 0,00	€ 5.750.249,20	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Parmalat Soparfi SA	€ 0,00	€ 0,00	€ 591.709.224,47	€ 0,00	€ 1.400.000,00	€ 0,00	€ 0,00
Olex SA	€ 0,00	€ 0,00	€ 51.149,35	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Geslat s.r.l.	€ 0,00	€ 38.364,05	€ 117.310.510,37	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Parmengineering s.r.l.	€ 3.715,32	€ 901.554,67	€ 7.389.169,13	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Contal s.r.l.	€ 0,00	€ 1.432,38	€ 141.016.369,65	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Panna Elena s.r.l.	€ 7.470.918,97	€ 9.111.980,34	€ 8.228.940,12	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Centro Latte Centallo s.r.l.	€ 1.811.137,53	€ 3.440.622,85	€ 13.279.898,47	€ 1.608.646,35	€ 0,00	€ 0,00	€ 0,00
Newco s.r.l.	€ 6.054,74	€ 121.179,84	€ 3.277.920,92	€ 0,00	€ 0,00	€ 0,00	€ 0,00
TOTAL	€ 151.003.635,15	€ 53.764.446,21	€ 19.443.237.862,35	€ 509.834.148,11	€ 2.294.410.022,54	€ 383.513.767,05	€ 1.600.000,00

The excluded credits amounted to a total of ad € 4.478.170.293,79.



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On drawing up the lists of creditors, by petition dated 23rd November 2004 the Extraordinary Administrator requested a postponement of voting in order to draft an information notice and obtain clearance for publication from the Securities Supervisor: the Court Judges, having considered the legislation governing financial brokerage provided by Legislative Decree no.58 dated 24th February 1998, (*hereinafter T.U.F.*), reserved the right to set the terms and conditions of voting after the ruling by the Securities Supervisor on matters of its sole jurisdiction, granting the Extraordinary Administrator the time-limit of 30 days for the specified activities.

According to law, 374 oppositions to the liabilities were filed for a total sum of around € 4.384.000.000,00.

By petition dated 14th January 2005, the Extraordinary Administrator asked the Court Judges to extend the time-limit granted for drafting the information notice: in a ruling dated 31st January 2005, the Court Judges allowed the petition, granting the Extraordinary Administrator the deadline of 14th February 2005 for the above-cited activities.

Subsequently, given the complexity of the completing the specified activities and uncertainty concerning the date of clearance from the Securities Supervisor, the Italian Stock Exchange Commission (CONSOB), to publish the information notice, on 11th February the Extraordinary Administrator requested a further extension until 30th April 2005 of the time-limit originally granted to obtain clearance from the Securities Supervisor for publication of the drafted information notice: in a ruling dated 9th March 2005, the Court Judges granted the requested extension, inviting the Extraordinary Administrator to write his report on the activities affected by the extension with the utmost urgency.

On 18th February 2005, the Extraordinary Administrator presented to the Minister of Productive Activities a petition ex art. 60 of Legislative Decree no.270/99 amending the restructuring plan, including the composition proposal. By decree issued on 1st March 2005,

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the Minister of Productive Activities, in agreement with the Minister of Agricultural and Forestry Policies, on the advice of the Surveillance Committee given on 23rd February 2005, authorized the amendments according to the petition, as completed by the indications proposed by the Committee.

Subsequently, on 4th March 2005 the Extraordinary Administrator filed the authorized amendments to the restructuring plan and the composition proposal with the Court hereto, ordering their publication in the Official Gazzette of the Italian Republic, Legal Notices, no. 74, dated 31st March 2005: in a ruling dated 9th March 2005, the Court of Parma, ex arts. 4, clause 2 *bis* and 4 *bis*, clause 5, Decree-Law no. 347/03 and subsequent amendments, issued the terms and conditions deemed appropriate for publication of the restructuring plan and the relative composition proposal, granting the Extraordinary Administrator the right to comment on any additional forms and terms and conditions of publication deemed necessary.

The last formulation of the composition proposal devised by the Extraordinary Administrator and approved by the Minister of Productive Activities, in agreement with the Minister of Agricultural and Forestry Policies, contains the following steps:

- i. the establishment of a foundation - the Parmalat Creditors' Foundation - whose sole institutional aim shall be to allow distribution of the shares of a new company called upon to act as Assumptor (*Assuntore*) of the composition with creditors, with transfer to the same of all assets belonging to the enterprises involved in the composition proposal and assumption of the liabilities encumbering the same as reduced according to the percentage provided in the composition;
- ii. assignment of authority by the unsecured creditors to the Parmalat Creditors' Foundation to subscribe to an increase in capital resolved by the Assumptor of the composition, setting-off their respective credits, reduced according to the

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percentage provided in the composition, with the debt deriving from the subscription of shares;

iii. distribution by the Parmalat Creditors' Foundation to entitled unsecured creditors of shares in the Assumptor company deriving from the increase in capital on implementation of the composition, and in respect of the percentages provided by the composition proposal, and the transfer of warrants according to the terms and proportions specified. The percentages ensured to unsecured creditors for each of the companies subject to the composition – awaiting full settlement provided for all preferential creditors' claims and all those creditors' claims accepted on a pre-deduction basis – were published in the Official Gazette of the Italian Republic, Legal Notices, no.97, dated 28th April 2005, as specified merely for descriptive purposes in the following table with figures rounded to the first decimal place:

Enterprise	Recovery ratio
Parmalat s.p.a.	6.9%
Parmalat Finanziaria s.p.a.	5.7%
Eurolat s.p.a.	100.0%
Lactis s.p.a.	100.0%
Parmalat Netherlands BV	6.4%
Parmalat Finance Corporation BV	5.0%
Parmalat Capital Netherlands BV	5.3%
Dairies Holding International BV	39.2%
Parmalat Soparfi SA	21.0%
Olex SA	2.3%
Geslat s.r.l.	28.2%
Parmengineering s.r.l.	4.9%
Contal s.r.l.	7.1%
Panna Elena s.r.l.	75.7%
Centro Latte Centalio s.r.l.	64.8%
Neveco s.r.l.	14.0%

In a ruling dated 14th March 2005, following a petition by the Extraordinary Administrator, according to Decree-Law no. 347/03 and subsequent amendments, the Court Judges issued the terms and conditions of voting for the creditors admitted and/or admitted with reservation, and for the holders of financial instruments, reserving the start of voting to the outcome of the

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activities involved in drafting the information notice, to be approved by the Securities Supervisor; they also issues the terms and conditions for publication of the same decree in extenso.

In a petition dated 27th April 2005, the Extraordinary Administrator requested a further extension to 31st May 2005 of the time-limit granted to draft the information notice together with clearance to publish from the Securities Supervisor, already fixed for 30th April 2005: the Court Judges approved the petition granting the extension requested, inviting the Extraordinary Administrator to write his report on the activities affected by the extension with the utmost urgency.

On 9th May 2005, by order no.3983 Borsa Italiana s.p.a. admitted the ordinary shares and warrants of Parmalat s.p.a. to be listed on the Italian stock exchange for trading by the Electronic Stock Market (Mercato Telematico Azionario), blue chips segment, making the validity of the order contingent upon filing of the information notice with the Securities Commission; also providing for the start of trading after publication of the judgement approving the composition with creditors by the Court hereto.

On 26th May 2005, by protocol no.5038655, proceeding no.20051842/1, the Securities Supervisor granted clearance according to the terms provided by art. 8, clause 1, and art. 56, clause 1, CONSOB Regulation no.11971 dated 14th May 1999 and subsequent amendments, for publication of the information notice, in the text transmitted by the extraordinary administration procedure with notification dated 29th April 2004, as subsequently amended by note dated 19th May 2005. On 27th May 2005, the information notice together with the clearance was filed with the Securities Supervisor and on 28th May 2005 was published according to law.

Given the need to await the outcome of the mutual recognition procedures of the information notice bearing clearance from the competent Securities Supervisors of the foreign states

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involved, in a petition dated 31st May 2005 the Extraordinary Administrator requested extension to 30th June 2005 of the time-limit for completion of the above-cited mutual recognition procedure. In a ruling dated 10th June 2005, the Court Judges granted the requested extension, inviting the Extraordinary Administrator to write his report on the activities affected by the extension with the utmost urgency.

In a ruling dated 16th June 2005, having taken note of clearance by the Securities Supervisor for publication of the information notice, as per resolution issued on 26th May 2005 with note no.5038655 and mutual recognition by the Securities Supervisors of the foreign states of Denmark, Germany, Luxembourg, Netherlands, United Kingdom and Sweden, the Court Judges authorized voting setting 28th June 2005 as the starting date for voting and 26th August 2005 as the final date for receipt of votes.

On 5th September 2005, vote counting started pursuant to a decree issued on the same date by the Court of Parma, and ended on 27th September 2005: on this day the Director of Public Prosecutions at Parma Court transmitted his conclusions.

GROUNDS OF THE DECISION

The composition proposal formulated on 21st June 2004 by the Extraordinary Administrator together with the restructuring plan provided by art. 53 of Legislative Decree no.270/99, drafted according to the policy of economic and financial reorganization provided by art.27, clause 2, letter b) of Legislative Decree no.270/99, as authorized by ministerial decrees dated 23rd July 2004 and 1st March 2005 by the Minister of Productive Activities in agreement with the Minister of Agricultural and Forestry Policies, on the advice of the Watchdog Committee, obtained the legal majorities and is therefore approved.

1. Subject-matter and limitations of the judgement

The provision stated in the matter of the judgement pursuant to art. 4 *bis*, Decree-Law no. 347/03 and subsequent amendments, explicitly constrain the scope of the judgement hereto to

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ascertainment of the lawfulness of the composition proposal and of the proceeding followed to file the restructuring plan with the attached proposal, as conclusively summarised in the outcome of the votes cast between 28th June 2005 and 26th August 2005, according to the decree issued on 16th June 2005 by the Court Judges, excluding any examination of the merits usually assigned to the Court on issuing its approval of a composition with creditors ex art 130, clause 1, Royal Decree n.267 dated 16th March 1942 (*hereinafter R.D. no.267/42*) and the composition ex art. 214, R.D. no.267/42: argue in favour of the proposed interpretation in line with the literal meaning of the law and the interpretations unanimously given to date, also because a power "*substituting*" the Court can be exercised, ex art. 4 *bis*, clause 9, Decree-Law no. 347/03 and subsequent amendments, solely if the legal authority deems "*that the creditors belonging to those dissenting can be satisfied by the composition in an amount not inferior to the other concretely practicable alternatives*".

With reference to the conditions of legality of the composition proposal, according to art. 4 *bis*, Decree-Law no. 347/03 and subsequent amendments, the same shall constitute an integral part of the restructuring plan devised by the Extraordinary Administrator, authorized on 23rd July 2004 by the Minister of Productive Activities, in agreement with the Minister of Agricultural and Forestry Policies, and filed with the Court on 29th July 2004, with subsequent amendments authorized on 1st March 2005 by the Minister of Productive Activities, in agreement with the Minister of Agricultural and Forestry Policies, and filed with the Court on 4th March 2005. The above-cited restructuring plan, as subsequently amended and completed, was approved by the Surveillance Committee on 20th July 2004 and on 23rd February it was published as ordered by the Court in decrees issued on 3rd-6th August 2004: by virtue of the additions and amendments made by the Extraordinary Administrator, the plan was published again in accordance with the ruling of the Court Judges in a decree dated 9th March 2005.

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Having considered the dilatory value of the proposal for preferential credits and credits on a pre-deduction basis, this being the condition of due legality for a composition with creditors, the panel of Judges observes that the extension of scope of transferability provided by Decree-Law no. 347/03 and subsequent amendments in relation to the composition proposal, does not allow prompt acritical reference to different outcomes given by legal theory and case law (cfr. *ex multis*, due to its broad grounds, Court of Cassation Civil Division, no.3936, 13th December 1969, in Giust. civ., 1970, I, 412 et seq.) with reference to the nature of prompt settlement of the composition with creditors since:

- a. the composition proposal, by explicit legal provision, constitutes an integral part of the restructuring plan devised by the Extraordinary Administrator, specified in the document under chapter VI, par. 1 et seq.: sole transfer of power of initiative to the Extraordinary Administrator is justified by the need to integrate the composition proposal and the restructuring plan, thereby aiming to mediate the targets of recovering the long-term equilibrium of the enterprises under extraordinary administration with the settlement arrangements of the composition proposal. Performance of the composition hence constitutes an integral part of the restructuring plan to which it is aimed, thereby becoming a new *tool* for the arrangement, in so far as termination of the insolvency procedure with full settlement of creditors' claims shall lose any connotation of a single evaluation generally present in various types of composition with creditors, combining the terms and conditions, interests involved and deadlines for payment with the needs of restructuring processes: in other words, the restructuring plan defines the area of settlement compatibility ensured by the composition by introducing a degree of flexibility and/or mobility of insolvency procedure never registered before, yet

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attenuating its unlawful absoluteness by conversion into a composition proposal meeting with consensus. The proposed interpretation is largely supported by Decree-Law no. 347/03 and subsequent amendments, where art 4 *bis*, clause 1, letter c) explicitly states that the composition proposal can foresee, amongst others "*the restructuring of debts and the satisfactor of creditors by any technical or legal means*": in the same legal provision, reference to terminology pertaining to company turnarounds, albeit for descriptive purposes, discloses a specific area assigned by the legislator to the composition, as it regards the settlement as the final act of an overall process of strategic reorganization of the enterprise involving, with equal industrial size and organizational facilities, all the creditors as fully entitled to take part in the restructuring plan;

- b. the possibility of dividing the creditors into groupings according to "*legal position and uniform economic interests*", ex art. 4 *bis*, clause 1, letter a) Decree-Law no. 347/03 and subsequent amendments, overcomes for the first time any criteria provided by legal codes distinguishing creditors in favour of a composition scheme taking as its sole evaluation parameter consistency with the restructuring plan, and the uniformity of interests defined by the Extraordinary Administrator into groupings of creditors.

Also from this standpoint, fulfilment of the composition ex art. 4, Decree-Law no. 347/03 and subsequent amendments does not focus on the law governing the grading of credits as an unchangeable regulation, the same being subject to highly innovative remodelling assuming as a criterion of admissibility a consistent definition underlying the uniform groupings of creditors. The reasons for prompt settlement of the claims of preferential creditors usually acknowledged in a

composition with creditors thus lose any systematic reference, being overcome by the assessments made by the Extraordinary Administrator in the composition proposal and by the mediation of the opposing interests achieved on finalizing the restructuring plan: it is thus plain how such mediation necessarily makes reference to areas of legal transaction such as those introduced for the first time by the cited law, with the possibility of dividing the creditors into groupings, i.e. areas still consistent with the system of grading credits, albeit inspired by setting different terms and conditions of fulfilment for "legal code groupings" of credit.

The information notice, in the text transmitted by notification dated 29th April 2005 and amended by note dated 19th May 2005, was cleared by the Securities Supervisor by ruling no.5038655 dated 26 maggio 2005 and published on 28 May 2005 according to law. Likewise, the information notice obtained the mutual recognition of the Securities Supervisors of the foreign states of Denmark, Germany, Luxembourg, Netherlands, United Kingdom and Sweden, thereby enshrining the legality of the composition procedure under examination with reference to the provisions of the T.U.F., part IV, arts. 91 et seq. and CONSOB Regulation no. 11971 dated 14 May 1999 and subsequent amendments.

In this connection, the panel of Judges notes that, albeit lacking any direct legal reference in the Decree-Law no. 347/03 and subsequent amendments, given its univocal content, the composition proposal under examination can be traced to the provisions of Parte IV, Title II of the T.U.F. (*appeal to public savings*) in so far as it envisages a debt equity swap for the purposes of settlement on completion of the composition procedure. Nor can it be alleged in the opposite sense that the intervention of the Legal Authority in the proceeding concluding the composition agreement overcomes or in some way absorbs all specific regulations provided for financial brokerage for transactions of movable assets, since:

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- a. the composition procedure ex art. 4 *bis*, Decree-Law no. 347/03 and subsequent amendments moves from the area of negotiation pertaining to the mechanisms governing the formation of an agreement, in the case at issue further enhanced by the principle of implicit approval and the working of the majority: the intrinsic intentional aspects of the decision-making process involving the creditors taking part in the voting remains unchanged, thereby giving rise to the need for monitoring specified by the T.U.F. on the grounds of sector legislation governing the exchange of movable assets (cfr. in this sense, notifications no.3021235 of 3rd April 2003 and no.3033091 dated 10th May 2003 by the Securities Supervisor);
- b. from the standpoint under examination, the comments expressed on the instrumental nature of the composition proposal with respect to the restructuring plan meet with additional significant confirmation: transfer of the settlement effect to an exchange of shares in the Assumptor company raises the need to ensure the creditors en masse of the information required to formulate a "*reasoned judgement on the assets and economic and financial situation and on the evolution of the issuer's business*" (thus art. 94, clause 2, T.U.F.), in so far as the adequacy of the *datio in solutum* proposed should be assessed by the creditors by joint reference to the recovery ratio and to the business of the issuer company, as defined following the restructuring plan;
- c. lacking an explicit legal provision, any other interpretative reconstruction would end up transferring to the Judicial Authorities a function pertaining to the markets Securities Supervisor (cfr. art. 5, clause 3, T.U.F.); a conclusion even more erroneous considering the subject-matter of the judgement hereto, constrained to ascertainment of the lawfulness of the proceeding and the voting

procedures, excluding any consideration of any merits involved by the composition procedure, including the value of the information contained in the same.

2. Counting of votes and outcome of voting

In accordance with art 4 *bis*, clause 8, Decree-Law no. 347/03 and subsequent amendments, “*the composition with creditors is approved if it is carried with the favourable vote of the creditors representing the majority of the claims admitted to voting*”: hence it must be ascertained that the prescribed majority was reached, with reference to the expiry of the time limit assigned to creditors for voting, in linear application of the provisions of the said law and those of art. 128, clause 3, Royal Decree no. 267/42.

Identification of the above-mentioned time limit allows us to consider for the purposes of the legal majority:

- a. late claims formulated by creditors entitled to vote, as defined in the pending time limit for a sum of € 1.708.344,53;
- b. waivers of preferential and privileged debts received within the specified time limit for a sum of € 48.447.286,69;
- c. waivers and set-offs of claims admitted in the lists received within the time limit provided for a sum of € 212.205.399,99;
- d. registrations in the list of creditors made within the specified time limit for a sum of € 10.865.053,19.

The admission of creditors en masse provided by art. 4 *bis*, clause 6, Decree-Law no.347/03 and subsequent amendments, with reference to financial instruments not allowing identification of the names of qualified subjects, together with identification by the Court Judges of the criteria governing the right to vote on the part of the holders of such financial

instruments, account for the ordinary participation of the creditors in voting according to the rules pertaining to ordinary creditors.

For the purposes of calculating the legal majority, having considered the outcome of drawing up the lists of creditors, the total value of creditors admitted and/or admitted with reservation to voting is determined in the sum of € 19.953.072.010,46, to which sum should be added, for the reasons specified above, the preferential and/or privileged credits for which prompt waiver was received, the sum of final late provable debts, and registrations in the lists of creditors, and from which should be deducted waivers and set-offs of credits admitted: the total amount is hence determined by this panel of judges in the sum of €19.801.887.294,88.

Counting of votes disclosed 52,279 votes expressed by bondholders through clearing systems and brokers involved, and 1,793 voting slips received by the Court according to ordinary procedures: 218 voting slips received late were not counted, given the peremptory time limit fixed for voting. Counting of votes yielded the following outcomes:

- a. votes in favour for a sum equal to € 6.288.869.488,94;
- b. votes against for a sum equal to € 437.158.179,59;
- c. votes implicitly in favour for a sum equal to € 7.845.953.779,58: according to art. 4 *bis*, clause 8, Decree-Law no.347/03 and subsequent amendments, creditors not expressing their vote (or not entitled to vote within the time limit fixed by the Court Judges) must be deemed in favour of the composition.

The total sum of votes in favour is equal to € 14.134.823.268,52 corresponding to 71.38% of the creditors admitted to voting: therefore the legal majority can be deemed to be reached and amply exceeded, resulting in an interruption of any further vote counting in so far as irrelevant for the purposes of the proceeding hereto and in conflict with the grounds of dispatch inherent in the law hereto, also having considered the difficulties expressed by

Servizio Titoli s.p.a. in its report dated 27th September 2005 in the accurate reconstruction of the remaining votes sent electronically.

The Court must therefore approve the composition with creditors with takeover by the new company (*Assuntore*) of the position of the Extraordinary Administrator (cfr. in express terms, Court of Cassation no. 4535 dated 30th July 1984; Court of Cassation no. 5728 dated 5th November 1979; Court of Cassation no. 1180 dated 9th March 1978) and connected production of the compulsory and transferring effects thereby analytically deduced.

3. Compulsory and transferring effects of the composition proposal

In particular, as regards the compulsory effects, by express terms of the composition (cfr. chapter III, par. 5.3, of the composition proposal), the takeover shall be made as an exclusive assumption of debt, with consequent release of the companies participating in the composition proposal from both the obligation to pay privileged and preferential creditors and the obligation to pay unsecured creditors greatly reduced by the composition, all debts to be transferred to the new company (*Assuntore*) which by legal effect shall take over the following obligations:

- a. within 180 days after publication of the judgement approving the composition with creditors, to pay the preferential and privileged creditors in so far as admitted and not contested, except for the provisions of the following point b);
- b. the assumption of debt relating to the severance pay (T.F.R.) and any other entitlement due to the employees of the companies involved in the composition whose employment contracts shall be transferred to the new company (*Assuntore*) according to the terms and conditions specified in the restructuring plan;
- c. the obligation to pay the unsecured creditors according to the terms and conditions outlined in the composition proposal.

By express provision of the composition made by the Extraordinary Administrator in formulating the proposal, the creditors shall retain their action as a whole against joint and several debtors, guarantors and recourse debtors participating in the composition proposal, in accordance with the general rule provided by arts. 135 and 184 Royal decree no.267/42 (cfr. chapter III, par. 5.3, letter c) of the composition proposal).

For the purposes of full determination of the assignment criteria governing performance of the obligation towards the unsecured creditors by the new company (*Assuntore*), in line with the composition, it is noted that the judgement approving the composition with creditors shall immediately reduce any debt for a cause, title or reason prior to opening the composition procedure, by virtue of the partial release of credit made by the creditors on expressing their consent: in the case at issue, it appears innate to the very proposal that the release effects of consent shall – with independent reference to each of the claims made by reason of the provisions of arts. 135 and 184 Royal decree no.267/42 – primarily touch on the accessories and only secondarily and possibly on the capital, consequently saving the residual credit claimed, to which all resolving activity by the new company (*Assuntore*) should therefore be allocated.

In relation to the transferring effects, as the subject-matter of unification in the composition proposal, with express reference to the list of rights, assets, company groupings, contracts, participating interests and lawsuits in progress filed by the Extraordinary Administrator on 20th September 2005, subsequently amended and completed on 28th September 2005, the same have been specified as follows:

- I. transfer to the new company (*Assuntore*), Parmalat s.p.a., with head offices in via Oreste Grassi no. 26, Collecchio (Parma), registered in the Companies Register of the Parma Chamber of Commerce, Industry, Agriculture and Crafts (C.C.I.A.A.) under no.04030970968, Tax code and VAT no. 04030970968, of

Court of Parma – judgement approving the composition with creditors ex art. 4 bis, Decree-Law no.347/03 and subsequent amendments

all businesses of the companies involved in the composition proposal, including all rights over movable and immovable, tangible and intangible assets, enterprises, existing contracts and all rights and actions already due to the companies involved in the composition proposal, and in particular:

- i. property rights over the following immovable assets, as encumbered by the registrations listed in the land registry reports to the charge of notary Mr. Angelo Busani, Parma notarial district, specified as follows:

Company	Land Registry	Land Registry Reference	Category	Location of Property	Description of Property
Eurolat s.p.a. under c.s. with head offices in Rome Tax Code 05519201007					
	A13	GENOA Plant		V. De Calboli 1 - Genoa	Plant in Fegino, piazza De' Calboli no. 1, comprising a large factory building including attached warehouses and service buildings.
	CF	Fg. 68 map 10 sub 2	C/4		
		Fg. 68 map 20, 88, 89, 90, 91, 10 sub1	D/7		
	A22	TARANTO Plant		V. Galeso 400 - Taranto	Plant in via Galeso no. 400 including several factory buildings with attached yard in part used as a car park.
	CF	Fg. 204 map 45	D/7		
		Fg. 204 map 47	A/3		
		Fg. 204 map 52 sub 2	A/3		
	A40	LODI Plant		S.S. Emilia 154 - Lodi	Industrial plant located between the municipalities of Montanaso Lombardo (LO), Tavazzano con Villavesco (LO) and Lodi (LO), including several factory buildings.
	CF	Fg. 13 map 1 sub701, 89	D/7		
		Fg. 13 map 88 sub701	D/7		
		Fg. 13 map 88 sub702	D/7		
		Fg. 16 map 81, 85	D/7		
		Fg. 28 map 1, 139	D/7		
		Fg. 8 map 99, 105, 116	D/7		

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iv. industrial property rights over patents, domains, trade marks:

Patents									
Company	N.	Patent	Country	Application number	Application date	Reg. number	Reg. date	Status	Priority
Eurolat s.p.a. under e.s. VAT no. and Tax Code 05519201007	1	Ornamental model entitled "Bottiglia"	ITALY	MI 98 0000176	20/03/1998	75969	15/03/2002	Expiry 20/03/2013	
		Total	1						
Panna Elena C.P.C. s.r.l. under e.s. VAT NO. 02738650049 TAX CODE 06160880016	1	Ornamental model "Contentitore a vaschetta"	ITALY	TO940000029	14/02/1994	69083	24/03/2000		
		Total	1						
Parmalat s.p.a. under e.s. VAT no. and Tax Code 00167030345	1	Process for the UHT sterilization of milk-based products maintaining high organoleptic properties, and plant applying such process - DASY	PORTUGAL AND SPAIN	99201453.0	07/05/1999	958745	05/01/2005 (published on 15th March 2000; pag. 7.annuity in April 2005)	Expiry 7/05/2019	Ital. Application no. MI 98A001086
	2	Process for the UHT sterilization of milk-based products maintaining high organoleptic properties, and plant applying such process - DASY	CANADA	2272420	17/05/1999			Expiry 17/05/2019	Ital. Application no. MI 98A001086

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Trade marks								
Company	No	Trade mark	Country	Class(es)	Filing number	Filing date	Reg. number	Reg. date
Eurolat s.p.a. under e.s. VAT no. and Tax Code 05519201607	86	STEMAG	ITALY	29	MI2003C000945	31/01/2003		
	87	TENERE OCCASIONI	ITALY	29,30	3935 C/88	30/09/1988	547941	28/08/1991
	88	TORVIS	ITALY	29,30	MI95C012825	22/12/1995	734352	14/11/1997
	89	GLASS JAR FOR YOGURTS	ITALY	29	MI95C004350	27/04/1995	726259	23/09/1997
	90	VERVE	ITALY	29	MI2002C007937	02/08/2002		
	91	VILLANOVA	ITALY	29	MI2001C012569	13/12/2001		
	92	VITA VIVA	ITALY	29	MI2001C003240	23/03/2001		
	93	VIVER BENE	ITALY	29	MI98C004334	29/04/1998	840785	22/03/2001
	94	VIVER BENE JUNIOR	ITALY	29	MI98C004333	29/04/1998	840784	22/03/2001
	95	VIVER BENE MAMME	ITALY	29	MI98C004335	29/04/1998	840786	22/03/2001
	96	YOGURT DELIZIA	ITALY	29	MI99C011734	19/11/1999	890193	06/05/2003
	97	POLENGHI	NORWAY	29	98.04717	06/03/1998	197673	27/05/1999
	98	OPTIMUS	SWEDEN	05,29	972605	24/06/1997	206330	09/07/1997
	99	POLENGHI ITALY	SWEDEN	29,30	216582	29/12/2000	219163	20/02/2001
	100	POLENGHI LOMBARDO LODI	SWEDEN	29,30	971071	03/03/1997	204395	20/03/1997
101	POLENGHI ITALY	USA	29	73/565.895	30/10/1985	1417588	18/11/1986	
Eurolat s.p.a. under e.s.		Total	101					
Lactis s.p.a. in a.s. VAT no. and Tax Code 00208580167	1	BRIANZA	ITALY	29	19523 C/87	28/04/1987	499188	05/11/1988
					MI97C0022716	26/03/1987	789002	02/09/1999
	2	BURRO BRIANZA	ITALY	29	25919C/90	04/12/1997	265568	18/12/1972
					MI2000C011157	04/12/1990	OC 615180	28/12/1994
	3	BURRO BRIANZA	ITALY	29	MI94C003921	22/04/1994	706080	19/03/1997
	4	BURRO LARIUS	ITALY	29	MI2001C007067	04/12/1970	265569	
	5	IL SAPORE DEL VILLAGGIO	ITALY	29	19610 C/90	13/04/1990	583760	
					MI2000C004263	11/04/2000		
	5	IL SAPORE DEL VILLAGGIO	ITALY	29	19611 C/90	13/04/1990	583761	09/12/1992
					MI2000C004264	11/04/2000		
	7	LARIUS	ITALY	29	MI91C003104	31/10/1970	263758	18/10/1972
					MI2000C011156	29/04/1991	623088	
						11/10/2000		
	8	LATTE BRIANZA	ITALY	29	MI94C003920	22/04/1994	706079	19/03/1997
	9	LATTE COMO	ITALY	29	MI96C007519	13/08/1996	761524	10/12/1998
10	LATTE COMO	ITALY	29	MI2003C004911	14/05/2003			
11	LATTE LEGNANO	ITALY	29	MI96C007518	13/08/1996	761523	10/12/1998	
12	LATTE LEGNANO	ITALY	29	MI2003C004910	14/05/2003			
13	PANNA BRIANZA	ITALY	29	MI94C003922	22/04/1994	706081	19/03/1997	
14	PROFILI DI MONTAGNA	ITALY	29,30,32	MI94C003438	12/04/1994	694775	12/12/1996	
15	STELLA ALPINA	ITALY	29,30,32	MI94C003439	12/04/1994	694776	12/12/1996	

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Trade marks								
Company	No.	Trade mark	Country	Class(es)	Filing number	Filing date	Reg. number	Reg. date
				transliterated				
Parmalat s.p.a. under c.s. VAT no. and Tax Code 00167030345	1698	MISTER DAY	RUSSIA	30 transliterated	99717578	22/11/1999	191139	21/07/2000
	1699	PARMALAT	RUSSIA	5,29,30,32 transliterated	99717468	22/11/1999	191141	21/07/2000
	1700	POMI	RUSSIA	29,30,32 transliterated	99717577	22/11/1999	191138	21/07/2000
	1701	SANTAL	RUSSIA	32 transliterated	99717465	22/11/1999	191242	25/07/2000
	1702	TÈ D'OR	RUSSIA	5,29,30,32	98716357	13/10/1998	173217	19/03/1999
	1703	ZYMIL	RUSSIA	5,29,30,32	98716345	13/10/1998	173216	19/03/1999
	1704	GRISBI	SINGAPORE	30	T99/02710E	18/03/1999	T99/02710E	18/03/1999
	1705	MR. DAY	SINGAPORE	30	T00/07845D	11/05/2000	T00/07845D	11/05/2000
	1706	OMEGA 3 (FIG.)	SINGAPORE	29			T9905672E	04/06/1999
	1707	PARMALAT	SINGAPORE	29	T03/05425D	16/04/2003		
	1708	PARMALAT + FLOWER FIGURE	SINGAPORE	5	T-9902706G	18/03/1999	T-9902706G	18/03/1999
	1709	PARMALAT + FLOWER FIGURE	SINGAPORE	29	T-9902707E	18/03/1999	T-9902707E	18/03/1999
	1710	PARMALAT + FLOWER FIGURE	SINGAPORE	30	T-9902708C	18/03/1999	T-9902708C	18/03/1999
	1711	PARMALAT + FLOWER FIGURE	SINGAPORE	32	T-9902709A	18/03/1999	T-9902709A	18/03/1999
	1712	SANGRI	SINGAPORE	33	T02/17706I	18/11/2002	T02/17706I	18/11/2002
	1713	SANTAL	SINGAPORE	32	T02/068557Z	20/05/2002	T02/068557Z	20/05/2003
	1714	SANTAL ICE-T	SINGAPORE	30	T02/15219H	03/10/2002	T02/15219H	03/10/2002
	1715	KYR SPAGNA NAME	SPAIN	29			2517357	
	1716	POMITO	SPAIN	29	610349	28/02/1970	610349	25/06/1976
	1717	TÈ D'OR (FIG.)	SPAIN	32	2180354	13/08/1998		
	1718	ZYMIL	SPAIN	29	2180449	13/08/1998	7177	12/03/1999
	1719	AQUA PARMALAT	SRI LANKA	32	111593	16/01/2003		
	1720	GRISBI	SRI LANKA	30	92482	19/04/1999		19/04/1999
	1721	PARMALAT + FLOWER FIGURE	SRI LANKA	5	92328/C	22/12/1998		
	1722	PARMALAT + FLOWER FIGURE	SRI LANKA	29	92327	01/04/1999		
	1723	PARMALAT + FLOWER FIGURE	SRI LANKA	30	92326	01/04/1999		
1724	PARMALAT + FLOWER FIGURE	SRI LANKA	32	92325/K	01/04/1999			
1725	AQUA PARMALAT	UNITED STATES	32	76/488,667	07/02/2003			
1726	FLOWER FIGURE	UNITED STATES	5, 29, 30, 32	76/332996	01/11/2001	2699695	25/03/2003	
1727	GELATERIA PARMALAT	UNITED STATES	30	75/165789	13/09/1996	2177851	04/08/1998	
1728	GELATERIA PARMALAT	UNITED STATES	42	75/903535	26/01/2000	2682172	04/02/2003	
1729	GIGLIO FIGURE	UNITED STATES	29	160513	24/04/1991	1676920	25/02/1992	
1730	GRISBI	UNITED STATES	30	73/648515	11/03/1987	1487679	10/05/1988	
1731	MISTER DAY	UNITED STATES	30	461159	16/01/1984	1346578	02/07/1985	
1732	MR. DAY	UNITED STATES	30	MI2000C00293	10/07/2000	2785289	25/11/2003	
1733	OMEGA 3 PARMALAT (FIG.)	UNITED STATES	5, 29	75/904082	31/01/2000	2625785	24/09/2002	
1734	PARMALAT	UNITED STATES	30	182587	18/08/1978	1141495	18/11/1980	

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Trade marks								
Company	No.	Trade mark	Country	Class(es)	Filing number	Filing date	Reg. number	Reg. date
Parmalat s.p.a. under e.s. VAT no. and Tax Code 00167030345	1735	PARMALAT	UNITED STATES	5, 29, 30, 32	76/264654	31/05/2001	2685542	11/02/2003
	1736	PARMALAT ACTIVE DRINK	UNITED STATES	32	78/609749	15/04/2005		
	1737	POMI	UNITED STATES	29	390959	28/09/1982	1296585	18/09/1984
	1738	SANTAL	UNITED STATES	32	74/157350	15/04/1991	1676957	25/02/1992
	1739	SANTAL ACTIVE DRINK	UNITED STATES	32	78/582480	08/03/2005		
	1740	ZYMIL	UNITED STATES	29	76/432969	19/07/2002	2726901	17/06/2003
	1741	DIETALAT	SOUTH AFRICA	5	2004/22868	14/12/2004		
	1742	DIETALAT	SOUTH AFRICA	29	2004/22869	14/12/2004		
	1743	DIETALAT	SOUTH AFRICA	30	2004/22870	14/12/2004		
	1744	DIETALAT	SOUTH AFRICA	32	2004/22871	14/12/2004		
	1745	FIRST GROWTH	SOUTH AFRICA	29	38/20432			
	1746	GRISBI DEVICE	SOUTH AFRICA	30	99/5270			
	1747	IL CASARO	SOUTH AFRICA	29	98/23316			
	1748	IL CASARO DEVICE	SOUTH AFRICA	29	99/00452			
	1749	LATTE PRIMA CRESCITA	SOUTH AFRICA	29	98/17824			
	1750	HALF FLOWER	SOUTH AFRICA	5	2004/22868	14/12/2004		
	1751	HALF FLOWER	SOUTH AFRICA	29	2004/22869	14/12/2004		
	1752	HALF FLOWER	SOUTH AFRICA	30	2004/22870	14/12/2004		
	1753	HALF FLOWER	SOUTH AFRICA	32	2004/22871	14/12/2004		
	1754	MR. DAY	SOUTH AFRICA	30	200014071	11/07/2000	2000/14071	27/02/2004
	1755	PARMALAT	SOUTH AFRICA	29	85/1747	12/03/1985	85/1747	12/03/1985
	1756	PARMALAT	SOUTH AFRICA	30	85/1748	12/03/1985	85/1748	12/03/1985
	1757	PARMALAT	SOUTH AFRICA	32	85/1749	12/03/1985	85/1749	12/03/1985
	1758	PARMALAT CHEF LOGO	SOUTH AFRICA	29	98/17823			
	1759	PARMALAT JEUNESSE	SOUTH AFRICA	5	2004/17886	11/10/2004		
	1760	PARMALAT JEUNESSE	SOUTH AFRICA	29	2004/17887	11/10/2004		
	1761	PARMALAT JEUNESSE	SOUTH AFRICA	30	2004/17888	11/10/2004		
	1762	PARMALAT JEUNESSE	SOUTH AFRICA	32	2004/17889	11/10/2004		
	1763	PARMALAT LIGHT	SOUTH AFRICA	29	99/17169			
	1764	PARMALAT PLUS ? 3 (FIG.)	SOUTH AFRICA	5	98/20953	23/11/1998	98/20953	04/02/2002
	1765	PARMALAT PLUS ? 3 (FIG.)	SOUTH AFRICA	29	98/20954	23/11/1998	98/20954	04/02/2002
	1766	PARMALAT STAR & DEVICE	SOUTH AFRICA	29				
	1767	PARMALAT STAR MILK DROP DEVICE	SOUTH AFRICA	29	98/17820			
1768	PARMALAT STAR MILK DROP DEVICE	SOUTH AFRICA	32	98/17826				
1769	PARMALAT WITH STAR DROP DEVICE	SOUTH AFRICA	42	98/17829				
1770	PLUS 3 AND HEART DEVICE	SOUTH AFRICA	29	98/17822				

Court of Parma - judgement approving the composition with creditors ex art. 4 bis, Decree-Law no. 347/03 and subsequent amendments

Paolo Sciumé, Enrico Barachini, Oreste Ferretti, Mario Brughera, Massimo Nuti, Giuliano Panizzi, Antonio Gherardi, Antonio Bevilacqua, Davide Fratta

IV. transfer to the new company (*Assuntore*), Parmalat s.p.a., with head offices in via Oreste Grassi no. 26, Collecchio (Parma), registered in the Companies Register of the Parma Chamber of Commerce, Industry, Agriculture and Crafts (C.C.I.A.A.) under no.04030970968, Tax code and VAT no. 04030970968, of all other actions, including actions for damages already lodged by the Administrator, due to the companies involved in the composition proposal.

According to the provisions of letter b), of par. 5.2, chapter III of the composition proposal, the above-mentioned effect shall be construed to extend to any other right, asset, existing contract and action of concern to the companies participating in the composition and not resulting in the above-mentioned report and attachments, with the sole exception of the equity investments held by the companies involved in the composition proposal in companies belonging to the group under extraordinary administration, except for the equity investments in Deutsche Parmalat GmbH, Parmalat Molkerei GmbH, Boschi Luigi & Figli s.p.a. and F.lli Strini s.r.l.

4. Legal costs

The non-contentious nature of the judgement hereto shall exempt this Court from issuing an order on costs.

5. Publication of the judgement

According to art. 4 *bis*, clause 10, Decree-Law no.347/03 and subsequent amendments, an extract of the judgement hereto shall be published in the daily newspapers Corriere della Sera, La Repubblica, Il Sole 24 Ore and, after translation by the court-appointed expert, in the daily newspapers Financial Times (UK edition) and Luxemburger Wort, and on the Parma Court website (<http://www.tribunaleparma.it>).

Court of Parma – judgement approving the composition with creditors ex art. 4 bis, Decree-Law no.347/03 and subsequent amendments

6. Provisional enforcement

In accordance with the provisions of art. 4 *bis*, clause 10, Decree-Law no. 347/03 and subsequent amendments, the judgement hereto shall be provisionally enforceable and shall have effect on all creditors by title, fact, reason or cause prior to opening the extraordinary administration proceedings.

FOR THESE REASONS

The Court, finally pronouncing the judgement of approval of the composition with creditors ex art. 4 *bis*, Decree-Law no.347 dated 23rd December 2003, ratified with amendments by Law no.39 dated 18th February 2004, as amended by Decree-Law n. 119 dated 3rd May 2004, ratified with amendments by Law no 166 dated 5th July 2004, by Decree Law no.22 dated 28th February 2005, ratified with amendments by Law no.71 dated 29th April 2005, proposed by the Extraordinary Administrator Mr. Enrico Bondi, together with the restructuring plan authorised on 23rd July 2004 by the Minister of Productive Activities, in agreement with the Minister of Agricultural and Forestry Policies, and filed with the Court on 29th July 2004, with subsequent amendments authorized on 1st March 2005 by Minister of Productive Businesses, in agreement with the Minister of Agricultural and Forestry Policies, and filed with the Court on 4th March 2005, with reference to the following companies under extraordinary administration as listed in the general register of extraordinary administration procedures:

- I. 01/2003 of Parmalat s.p.a.
- II. 01/2004 of Parmalat Finanziaria s.p.a.
- III. 02/2004 of Eurolat s.p.a.
- IV. 03/2004 of Lactis s.p.a.
- V. 09/2004 of Parmalat Netherlands BV
- VI. 10/2004 of Parmalat Finance Corporation BV

- VII. 11/2004 of Parmalat Capital Netherlands BV
- VIII. 12/2004 of Dairies Holding International BV
- IX. 14/2004 of Parmalat Soparfi SA
- X. 15/2004 of Olex SA
- XI. 16/2004 of Geslat s.r.l.
- XII. 17/2004 of Parmengineering s.r.l.
- XIII. 18/2004 of Contal s.r.l.
- XIV. 21/2004 of Panna Elena C.P.C. s.r.l.
- XV. 22/2004 of Centro Latte Centallo s.r.l.
- XVI. 23/2004 of Newco s.r.l.

having ascertained the existence of all legal requirements,

approves

the composition with creditors ex art. 4 *bis*, Decree-Law no. 347/03 and subsequent amendments, as per the proposal indicted, with takeover by the company Parmalat s.p.a., with head offices in via Oreste Grassi no. 26, Collecchio (Parma), registered in the Companies Register of the Parma Chamber of Commerce, Industry, Agriculture and Crafts (C.C.I.A.A.) under no.04030970968, Tax code and VAT no. 04030970968, of the following obligations:

- a) within 180 days after publication of the judgement hereto, the obligation to pay the preferential and privileged creditors in so far as admitted and not contested, with the assumption of debt relating to the severance pay (T.F.R.) and any other entitlement due to the employees of the companies involved in the composition resulting from transfer to the new company (*Assuntore*) of their employment contracts according to the terms and conditions specified in the restructuring plan;
- b) the obligation to pay the unsecured creditors in the amount and according to the terms and conditions outlined in the composition proposal,

with consequent release of the companies participating in the composition;

provides

the immediate transfer to the new company (*Assuntore*) Parmalat s.p.a., with head offices in via Oreste Grassi no. 26, Collecchio (Parma), registered in the Companies Register of the Parma Chamber of Commerce, Industry, Agriculture and Crafts (C.C.I.A.A.) under no.04030970968, Tax code and VAT no. 04030970968, of all goods, rights, equity investments and lawsuits lodged as specified in detail in the grounds of the judgement hereto under paragraph no. 3, to be construed here as recalled and transcribed in full;

declares

the judgement hereto suitable title to full performance of publication duties provided by law for the transfer of all specified goods and rights;

orders

the Director of the District Office – with jurisdiction for each of the immovable assets involved by the transfer of the rights specified – to undertake the legal formalities of transcription in favour of the new company (*Assuntore*);

orders

the Public Motor Vehicle Registry to perform all legal publication requirements in favour of the new company (*Assuntore*);

provides

for publication of an extract of the judgement hereto in the daily newspapers *Corriere della Sera*, *La Repubblica*, *Il Sole 24 Ore* and, after translation by the court-appointed expert, in the daily newspapers *Financial Times* (UK edition) and *Luxemburger Wort*, and on the Parma Court website (<http://www.tribunaleparma.it>) in accordance with the provisions of art. 4 *bis*, clause 10, Decree-Law no.347/03 and subsequent amendments;

declares

the judgement hereto provisionally enforceable with effects on all creditors by title, fact, reason or cause prior to the opening of extraordinary administration procedures in accordance with the provisions of art. 4 *bis*, clause 10, Decree-Law no.347/03 and subsequent amendments.

Sent to the Court Clerk's office for performance of legal requirements.

Thus decided in Chambers held on 15th, 27th and 28th September 2005.

Parma, 1st October 2005

The Presiding Judge

Mr. Stellario Bruno

Judge rapporteur – drafter

Mr. Pasquale Liccardo

Judge rapporteur – drafter

Mr. Giuseppe Coscioni

The Court Clerk

Signed Mr. Daniele Petruzzi

Filed on 1st October 2005

Attach hereto is the sworn statement signed by Court Interpreter and Translator **Anne Prudence Collins** registered with Bologna Court since 22/1/1981 attesting to the true and faithful translation of the attached document.

* * * *

La traduttrice **Anne Prudence Collins** iscritta all'Albo dei Consulenti Tecnici del Giudice presso il Tribunale di Bologna dal 22/1/1981. Firma: *Anne Prudence Collins*



TRIBUNALE DI PARMA

VERBALE DI GIURAMENTO DI TRADUZIONE EXTRAGIUDIZIALE

Cron. 2931

L'anno 2005 e questo giorno 10 (dieci) del mese di ottobre alle ore 12 nel Tribunale di cui sopra.

Avanti al Funzionario sottoscritto è comparso:

il sig. ANNE PRUDENCE COLLINS nata a LONDRA (GR) il 26.11.1953 residente a SAN LAZZARO DI SENEVA (BO) Via DICE 128 Ric

il quale, avendo proceduto alle necessarie operazioni, presenta l'avanti estesa traduzione, composta da n. 147 di pagine, timbrate in ogni foglio, e chiede di asseverarla con giuramento.

A seguito di che, previa ammonizione a sensi di legge, è stato deferito allo stesso il giuramento richiesto, che ha prestato pronunciando le parole:

"Giuro di avere bene e fedelmente proceduto alle operazioni affidatemi al solo scopo di far conoscere la verità".

Letto, confermato e sottoscritto.

Anne Prudence Collins

F. GAMBINO - 23
(Anna Maria Caracciolo)

NOTA BENE:

L'Ufficio non assume alcuna responsabilità per quanto riguarda il contenuto della traduzione asseverata con il giuramento di cui sopra.