

COHEN & GRIGSBY, P.C.
625 Liberty Avenue
Pittsburgh, PA 15222-3152
Telephone: (412) 297-4703
William E. Kelleher, Jr. (*Admitted Pro Hac Vice*)
wkelleher@cohenlaw.com

-and-

KLESTADT WINTERS JURELLER
SOUTHARD & STEVENS, LLP
200 West 41st Street, 17th Floor
New York, NY 10036
Telephone: (212) 972-3000
Tracy L. Klestadt
TKlestadt@Klestadt.com

Attorneys for the Active EPP Participants

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----	x	Chapter 11
In re	:	
	:	Case No. 17-10751 (MEW)
WESTINGHOUSE ELECTRIC	:	
COMPANY LLC, <i>et al.</i> ,	:	(Jointly Administered)
	:	
Debtors. ¹	:	Hearing Date: July 27, 2018 at 2:00 p.m.
-----	x	Objection Deadline: July 27, 2018 at 10:00 a.m.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), WECTEC Global Project Services Inc. (8572), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors' principal offices are located at 1000 Westinghouse, Cranberry Township, Pennsylvania 16066.



RESPONSE AND LIMITED OBJECTION TO: (A) NOTICE REGARDING (I) EXECUTORY CONTRACTS AND UNEXPIRED LEASES, (II) PROPOSED CURE OBLIGATIONS, AND (III) RELATED PROCEDURES, AND (B) MOTION OF DEBTORS FOR AUTHORIZATION TO AMEND THE CHAPTER 11 PLAN AND FUNDING AGREEMENT AND FOR RELATED RELIEF

The “Active EPP Participants” (as defined in footnote 2),² by and through their undersigned attorneys, hereby respond and file this limited objection to (A) the *Eighth Supplemental Notice Regarding (I) Executory Contracts and Unexpired Leases, (II) Proposed Cure Obligations, and (III) Related Procedures* (the "Assumption Notice"), and (B) the *Motion of Debtors for Authorization to Amend the Chapter 11 Plan and Funding Agreement and for Related Relief* (the "PFA Motion") filed by the Debtors in the above captioned cases on July 24, 2018 (ECF Nos. 3614 and 3615), and in support thereof state as follows:

BACKGROUND

1. On March 29, 2017 (the "Petition Date"), Westinghouse Electric Company LLC ("WEC") and its affiliated debtors and debtors-in-possession (collectively, the "Debtors") filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York. The cases are being jointly administered at Case No. 17-10751 (MEW).

2. On March 28, 2018, the Bankruptcy Court confirmed Debtors’ *Modified Second Amended Joint Chapter 11 Plan of Reorganization* (ECF No. 2986), pursuant to which the businesses of the Debtors will be transferred (the "Transaction") to Brookfield WEC Holdings LLC (the "Plan Investor") in an equity Transaction in accordance with that certain Plan Funding Agreement dated as of January 12, 2018 (the “PFA”).

² The “Active EPP Participants” who are parties to this response and limited objection are the currently employed senior managers and executives of Westinghouse Electric Company, LLC (or one of its affiliates) who are participants in the Executive Pension Plan and who are named and highlighted on Exhibit “A” hereto (which exhibit is a markup of the Debtors’ list of Contracts to be assumed pursuant to the Assumption Notice).

3. On July 24, 2018, the Debtors filed the PFA Motion seeking to amend the Chapter 11 Plan and the PFA on shortened notice.

4. On July 24, 2018, the Debtors filed the Assumption Notice. The Assumption Notice adds the “EPP Agreement” to the list of executory contracts to be assumed by the Debtors. Although not specified on the exhibit, the Active EPP Participants understand the “EPP Agreement” refers to the Executive Pension Plan as amended (the “EPP”).

5. The Assumption Notice provides that the proposed cure amount for each of the Active EPP Participants is zero.

6. The Active EPP Participants do not object to the proposed cure amount and do not object, overall, to the assumption of the EPP. However, the Active EPP Participants contend that the Debtors have failed to provide the Active EPP Participants with adequate assurance of future performance and with compensation for their actual pecuniary losses resulting from the Debtors’ defaults under the EPP as required by the requirements of Bankruptcy Code Section 365. 11 U.S.C. §365. Accordingly, assumption of the EPP should be conditioned on complete compliance with the requirements of Section 365.

OBJECTION

7. Section 365(b)(1) of the Bankruptcy Code provides as follows:

If there has been a default in an executory contract or unexpired lease of the debtor, the trustee may not assume such contract or lease unless, at the time of assumption of such contract or lease, the trustee—

- (A) cures, or provides adequate assurance that the trustee will promptly cure, such default . . . ;
- (B) compensates, or provides adequate assurance that the trustee will promptly compensate, a party other than the debtor to such contract or lease, for any actual pecuniary loss to such party resulting from such default; and

(C) provides adequate assurance of future performance under such contract or lease.

8. In applying Section 365 of the Bankruptcy Code, the Second Circuit has held that “the trustee, and ultimately the court, must exercise their discretion fairly in the interest of all who have had the misfortune of dealing with the debtor.” *Matter of Minges*, 602 F.2d 38, 43 (2d Cir. 1979). In light of that command, reviewing the assumption or rejection of an executory contract “is an inherently equitable and thus immensely fact-sensitive exercise.” *In re Food City, Inc.*, 94 B.R. 91, 95 (Bankr. W.D. Tex. 1988) (applying *Minges*). Accordingly, mere assertion or speculation as to the ability of future performance is inadequate. *Id.*, see also *In re Washington Capital Aviation & Leasing*, 156 B.R. 167, 173 (Bankr. E.D. Va. 1993) (holding that “more than a debtor’s speculative plans are needed” regarding future performance). As a result, WEC must demonstrate to this Court that the Active EPP Participants can reasonably rely on future performance as a condition to WEC assuming the EPP.

9. Prior to the Petition Date, WEC “froze” accruals under the EPP effective as of April 1, 2017. Subsequent to the Petition Date, WEC stopped paying benefits under the EPP, and the Retired Plan Participants (as defined in the PFA Motion)³ and the Active EPP Participants were informed that the EPP would be rejected.

10. Consequently, as a result of the Debtor’s breach and anticipated breach/rejection of the EPP, the Active EPP Participants were compelled to incur costs to retain legal counsel and an actuary to advise them of their rights and to prepare proofs of claim. The Active EPP Participants filed Proofs of Claim for the benefits they would be entitled to receive under the EPP based on the cost to purchase an annuity to provide the stated benefits, commencing as of the stated age,

³ The Active EPP Participants do not include any of the Retired Plan Participants. The Active EPP Participants are certain currently employed senior managers and executives of the Debtors who are (and were as of the Petition Date) participants in the EPP.

discounted to present value based on actuarial assumptions representative of the current marketplace.

11. The Proofs of Claim filed by the active employees who are participants in the EPP aggregate approximately \$60 million. Pursuant to the confirmed Plan, the Active EPP Participants would have received approximately 100% of the allowed amount of their claims, in cash, on the Effective Date, which the Debtors now believe will be July 31, 2018.

12. All of the Active EPP Participants voted in favor of the Plan on the assumption that the EPP would be rejected, the Plan would be implemented in accordance with the Plan Funding Agreement, and their claims would be paid in accordance with the Plan.

13. The Active EPP Participants, as senior managers and executives of WEC (or one of its affiliates), have remained loyal to WEC throughout this case, have continued to work equally as hard or harder since the filing of the petition to ensure that the Debtors can meet their financial and operational targets, have been major contributors to the Debtors being in a position to successfully reorganize, and have been critical contributors to the creation or maintenance of value in the bankruptcy estate to the benefit of all constituents in this case.

14. The loss (through rejection) or potential loss of the EPP has been a traumatic experience and shock to the Active EPP Participants that threatened to take away a substantial portion of the employees' retirement security. Nevertheless, the employees remained loyal and worked harder, with fewer people and resources due to the cost cutting the Debtors have incurred, to support the Debtors' reorganization efforts.

15. The potential losses to the employees in the event of the rejection of the EPP would have been offset by the payment of their allowed rejection damage claims. Now, less than one week prior to the projected Effective Date, and as further described in the PFA Motion, the Debtors

and the Plan Investor have switched courses and requested authority to assume the EPP and, in effect, transfer the value (or some of the value) of the Active EPP Participants' claims and the Retired Plan Participants' claims to the Plan Investor for \$121.5 million.

16. The Plan Investor will receive an immediate cash benefit from the employees' and retirees' claims representing, in effect, a reduction in the purchase price, and the EPP participants will have their (unsecured) rights to future payments over time restored by virtue of the assumption of the EPP.

17. As stated, the Active EPP Participants do not oppose the assumption of the EPP. However, having gone through (and stood by) a bankruptcy proceeding that threatened to destroy their retirement plans, they understandably have concerns over future performance by the Debtors under the EPP and are entitled to "adequate assurance" that they will receive their benefits under the EPP in the future. Section 365(b)(1)(C) mandates such assurance.

18. The only "adequate assurance" offered by the Debtors is a statement that the Debtors have been performing their obligations under their executory contracts since the Petition Date in the ordinary course of business and the Plan Investor is a financially strong entity. However, Westinghouse has not been performing its obligations under the EPP during the case and the Plan Investor is not expressly assuming the EPP, even though the Plan Investor will receive \$121.5 million (or \$120 million after it sells its claim to Wind Down Co.) in immediate value as a result of the assumption.

19. The request for adequate assurance of future performance is especially important in this instance because WEC has the discretion to change the eligibility requirements for benefits under the EPP. In short, WEC could amend the EPP, could demote an employee to a pay grade below "Executive" level, or involuntarily terminate employees before they meet the age and

retirement eligibility service requirements under the EPP, thereby eliminating employees' entitlement to benefits under the EPP.⁴ In effect, it is theoretically possible that the Debtors could accomplish a *de facto* rejection of the EPP, in whole or in part, after the employees' claims have been eliminated (and the Plan Funding Investor has benefited from such elimination).

20. Accordingly, the Active EPP Participants have requested assurance that this last minute change is not an artifice to enable the Plan Investor to reduce the purchase price, to deny the Active EPP Participants their claims (the value of which, in effect, is being transferred to the Plan Investor) and then have the Debtors modify, amend or eliminate the EPP after the Effective Date of the Plan.

21. Approximately 50% of the Active EPP Participants are already "retirement eligible" under the EPP. The other 50% currently meet all other requirements to become eligible for benefits, other than the years of service; absent some change, they will become eligible with the passage of time. Under the current terms of the EPP, the Debtors have the ability to terminate or modify the Plan, but cannot do so in a manner that would adversely affect any benefits to which the participants have already become eligible. However, there is no provision in the EPP that would prohibit the Debtors from changing the eligibility requirements for employees who are not retirement eligible, or from demoting a non-eligible employee to a non-executive pay grade, or from terminating any employee, for the purpose of eliminating eligibility for benefits.⁵ Although the other 50% are already "retirement eligible" under the EPP, even those participants are entitled to further adequate assurance of their future annuity retirement income streams.

⁴ Indeed, prior to the bankruptcy, Westinghouse previously demoted a substantial number of employees which resulted in their removal from EPP benefits.

⁵ The latest amendment to the EPP, however, does provide that the Senior VP of Human Resources has the ability to determine that any participant's rights under the EPP will remain "frozen" even in the event of a demotion to a lower pay grade. Involuntary terminations are not specifically covered in this discretionary provision. See EPP §2(C).

22. Thus, the Active EPP Participants have requested assurance that the Debtors in good faith intend to honor the EPP as currently in effect, with all current participants retaining their benefits, including the right of those Active EPP Participants who are not retirement eligible to continue to accrue eligibility.

23. In the last amendment and restatement of the EPP, prior to the bankruptcy filing, effective as of April 1, 2017, the EPP provided that the EPP could be changed, terminated or suspended under certain circumstances, but “no such change or termination may adversely affect (i) the benefits of any Executive who retires prior to such change or termination, or (ii) the right of any then current Executive to receive upon retirement . . . an Executive Pension Supplement, calculated as of the effective date of such change or termination under the Plan, provided that the Executive meets the following conditions: (1) at the time of such change or termination the Executive has vested pension benefits under the WEC [Qualified] Pension Plan . . . , and (2) at the date of such change or termination and at the date of actual retirement or death the Executive has occupied, for the then required period preceding such dates, a position that meets the definition of Executive in Section 1 of this Plan as in effect at the date of such change or termination.” See EPP §9(b). Thus, the adequate protection request of the Active EPP Participants is consistent with the EPP. The Active EPP Participants are simply asking that the Debtors and the Plan Investor not be permitted to use the assumption process to accomplish a “de facto rejection” of the EPP after the Effective Date with respect to any particular employee or class of employees, in whole or in part (including through demotion, amendment or termination), after the employees’ rights to pursue their rejection damage claims have been eliminated.

24. This adequate protection request also is consistent with the Plan Funding Agreement that the Debtors are seeking to amend. The Employee Matters Agreement attached as

Exhibit C to the PFA provides that certain employee benefits (which will include the EPP if the PFA Motion is granted) will not be materially adversely changed for twelve months after the Effective Date. The Active EPP Participants are entitled to similar assurance that the EPP will not be materially adversely affected, and that this is not a scheme to make money at the expense of the employees, until all Active EPP Participants satisfy the age and eligibility requirements under the EPP.

25. The EPP is an unfunded, non-qualified (under ERISA) benefit plan. With the exception of a nominal percentage of their claims that are entitled to priority, the employees' rejection damage claims were unsecured, but the Plan provided for approximately 100% payment of those claims. With the last minute switch from rejection to assumption that "security" has been taken away from the employees. At the same time, as explained in the PFA Motion, the value of the employees' claims (and the retirees' claims) is in effect being transferred to the Plan Investor, and the active employees are being asked to give up their full payment in exchange for a promise (that potentially could be unilaterally changed) of payments in the future.

26. With respect to the financial component of their adequate assurance of future performance, therefore, the Active EPP Participants request that the Plan Investor stand behind the assumption by providing a guarantee or other direct adequate assurance. In effect, the Plan Investor will receive an immediate benefit equivalent to the present value of the Active EPP Participants' claims or future benefits, which is approximately \$60 million of the \$135 million of participant claims. It certainly is not unreasonable to request the party that is benefitting from the Plan and PFA amendments to directly provide the financial adequate assurance of future performance required by Bankruptcy Code Section 365(b)(1)(C).

27. Further, the Debtors assert in the PFA Motion (at ¶23) that assuming the EPP will foster retention of valuable employees. While that is a salutary goal that the Active EPP Participants support, if the adequate assurance is not provided, the opposite may be true. Without assurance that the EPP will be honored in its current form, retirement eligible employees may be incentivized to retire early and employees who are not retirement eligible may have less incentive to refuse other opportunities. Collectively, that is not what the Active EPP Participants want, and they hope it is not what the Debtors and Plan Investor want either.

28. As stated above, the Active EPP Participants also should be compensated for all of their legal and actuarial expenses under Section 365(b)(1)(B). While those expenses are continuing to accrue, it is estimated that the expenses may be in the range of approximately \$100,000.

WHEREFORE, for all of the foregoing reasons, the Active EPP Participants respectfully request that this Honorable Court condition the Debtors' assumption of the Executive Pension Plan upon the Debtors providing adequate assurance of future performance and compensation for the actual pecuniary losses, in the form and manner requested above, and that the Court grant the Active EPP Participants such other and additional relief as the Court deems just and appropriate.

Respectfully Submitted,

Tracy L. Klestadt
KLESTADT WINTERS JURELLER SOUTHARD
& STEVENS, LLP
200 West 41st Street, 17th Floor
New York, NY 10036
TKlestadt@Klestadt.com
Telephone: (212) 972-3000

and

Dated: July 27, 2018

/s/ William E. Kelleher, Jr.

William E. Kelleher, Jr. (*Admitted Pro Hac Vice*)

COHEN & GRIGSBY, P.C.

Pa Id No. 30747

625 Liberty Avenue

Pittsburgh, PA 15222-3152

wkelleher@cohenlaw.com

Telephone: 412-297-4703

Attorneys for the Active EPP Participants

2821975

CERTIFICATE OF SERVICE

The undersigned does hereby certify that on the 27th day of July, 2018, the *Response and Limited Objection to: (A) Notice Regarding (i) Executory Contracts And Unexpired Leases, (ii) Proposed Cure Obligations, and (iii) Related Procedures, and (B) Motion of Debtors For Authorization To Amend The Chapter 11 Plan And Funding Agreement And For Related Relief* was filed electronically and accordingly was served via this Court's CM/ECF system upon all parties requesting electronic notice of all filings. In addition, the Limited Objection was served upon the parties on the attached service list by electronic mail.

Respectfully Submitted,

Tracy L. Klestadt
KLESTADT WINTERS JURELLER SOUTHARD
& STEVENS, LLP
200 West 41st Street, 17th Floor
New York, NY 10036
(212) 972-3000

and

/s/ William E. Kelleher, Jr.
William E. Kelleher, Esq. (*Admitted pro hac vice*)
COHEN & GRIGSBY, P.C.
625 Liberty Ave.
Pittsburgh, PA 15222
(412) 297-4900
wkelleher@cohenlaw.com

Attorneys for Active EPP Participants

SERVICE LIST

Michael T. Sweeney
Westinghouse Electric Company LLC
100 Westinghouse Drive
Cranberry Township, PA 16066
sweenemt@westinghouse.com

Albert Togut, Esq.
Kyle J. Ortiz, Esq.
Patrick Marecki, Esq.
Charles Persons, Esq.
Togut, Segal & Segal LLP
One Penn Plaza Suite 3335
New York, NY 10119
altogut@teamtogut.com
kortiz@teamtogut.com
pmarecki@teamtogut.com
cpersons@teamtogut.com

Paul Aronzon, Esq.
Thomas R. Kreller, Esq.
Milbank, Tweed, Hadley & McCloy LLP
2029 Century Park East, 33rd Floor
Los Angeles, CA 90067
paronzon@milbank.com
tkreller@milbank.com

Jeffrey D Saferstein, Esq.
Paul Weiss Rifkind Wharton
& Garrison LLP
1285 Avenue of the Americas
New York, NY 10019-6064
jsaferstein@paulweiss.com

Paul Schwartzberg, Esq.
United States Trustee
U.S. Federal Office Building
201 Varick Street
Room 1006
New York, NY 10014
USTPRegion02.NYECF@USDOJ.GOV

Van C Durrer II, Esq.
Annie Li, Esq.
Skadden Arps Slate Meagher & Flom LLP
300 South Grand Ave Suite 3400
Los Angeles, CA 90071
Van.durrer@skadden.com
Annie.li@skadden.com

Martin J. Bienenstock, Esq.
Timothy Q. Karcher, Esq.
Vincent Indelicato, Esq.
Proskauer Rose LLP
Eleven Times Square
New York, NY 10036
mbienenstock@proskauer.com
tkarcher@proskauer.com
vindelicato@proskauer.com

Fredric Sosnick, Esq.
Ned S. Schodek, Esq.
Shearman & Sterling LLP
599 Lexington Ave
New York, NY 10022
fsosnick@shearman.com
ned.schodek@shearman.com

Matthew Feldman, Esq.
John L. Longmire, Esq.
Willkie Farr & Gallagher LLP
787 Seventh Avenue
New York, NY 10119
mfeldman@willkie.com
jlongmire@willkie.com

Alan Kornberg, Esq.
Kyle Kimpler, Esq.
Paul, Weiss, Rifkind, Wharton & Garrison
LLP
1285 Avenue of the Americas
New York, NY 10019
rnberg@paulweiss.com
kkimpler@paulweiss.com

Gary T. Holtzer, Esq.
Robert J. Lemons, Esq.
Garrett A. Fail, Esq.
David N. Griffiths, Esq.
Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, NY 10153
Gary.holtzer@weil.com
Robert.lemons@weil.com
Garret.fail@weil.com
David.griffiths@weil.com

EXHIBIT A

ACTIVE EPP PARTICIPANTS

Line #	AP Contract ID	Contract ID / PO Number	Contract ID 2 / SAP PO Number	Debtor	Counterparty	Contract Description	Cure Costs
13000	800323	EPP - 2693		Westinghouse Electric Company LLC	Albert Lewis III	EPP Agreement	\$0.00 - See FN. 1
13001	800324	EPP - 1876		Westinghouse Electric Company LLC	Alberto Casadei	EPP Agreement	\$0.00 - See FN. 1
13002	800325	EPP - 1704		Westinghouse Electric Company LLC	Anthony Greco	EPP Agreement	\$0.00 - See FN. 1
13003	800326	EPP - 1634		Westinghouse Electric Company LLC	Aristides Candris	EPP Agreement	\$0.00 - See FN. 1
13004	800327	EPP - 2717		Westinghouse Electric Company LLC	Brian Beebe	EPP Agreement	\$0.00 - See FN. 1
13005	800328	EPP - 2672		Westinghouse Electric Company LLC	Bruce Bevilacqua	EPP Agreement	\$0.00 - See FN. 1
13006	800329	EPP - 2670		Westinghouse Electric Company LLC	Camille Kovach	EPP Agreement	\$0.00 - See FN. 1
13007	800330	EPP - 1830		Westinghouse Electric Company LLC	Carolyn Hauser	EPP Agreement	\$0.00 - See FN. 1
13008	800331	EPP - 1639		Westinghouse Electric Company LLC	Cary Alstadt	EPP Agreement	\$0.00 - See FN. 1
13009	800332	EPP - 1555		Westinghouse Electric Company LLC	Charles Davis	EPP Agreement	\$0.00 - See FN. 1
13010	800333	EPP - 1130		Westinghouse Electric Company LLC	Charles Gerstberger Jr	EPP Agreement	\$0.00 - See FN. 1
13011	800334	EPP - 2713		Westinghouse Electric Company LLC	Christopher Srock	EPP Agreement	\$0.00 - See FN. 1
13012	800335	EPP - 1715		Westinghouse Electric Company LLC	Clayton Jennings	EPP Agreement	\$0.00 - See FN. 1
13013	800336	EPP - 2499		Westinghouse Electric Company LLC	Cynthia Pezze	EPP Agreement	\$0.00 - See FN. 1
13014	800337	EPP - 1640		Westinghouse Electric Company LLC	Daniel Lipman	EPP Agreement	\$0.00 - See FN. 1
13015	800338	EPP - 2578		Westinghouse Electric Company LLC	Daniel Trombola	EPP Agreement	\$0.00 - See FN. 1
13016	800339	EPP - 1000		Westinghouse Electric Company LLC	David Evankovich	EPP Agreement	\$0.00 - See FN. 1
13017	800340	EPP - 2661		Westinghouse Electric Company LLC	David Harris	EPP Agreement	\$0.00 - See FN. 1
13018	800341	EPP - 2656		Westinghouse Electric Company LLC	David Howell	EPP Agreement	\$0.00 - See FN. 1
13019	800342	EPP - 2671		Westinghouse Electric Company LLC	David Keller	EPP Agreement	\$0.00 - See FN. 1
13020	800343	EPP - 2647		Westinghouse Electric Company LLC	David Precht	EPP Agreement	\$0.00 - See FN. 1
13021	800344	EPP - 3284		Westinghouse Electric Company LLC	Deva Chari	EPP Agreement	\$0.00 - See FN. 1
13022	800345	EPP - 1873		Westinghouse Electric Company LLC	Diane Fisher	EPP Agreement	\$0.00 - See FN. 1
13023	800346	EPP - 1831		Westinghouse Electric Company LLC	Donald Cox	EPP Agreement	\$0.00 - See FN. 1
13024	800347	EPP - 3336		Westinghouse Electric Company LLC	Donald Goldbach Jr	EPP Agreement	\$0.00 - See FN. 1
13025	800348	EPP - 2498		Westinghouse Electric Company LLC	Donna Rogosky	EPP Agreement	\$0.00 - See FN. 1
13026	800349	EPP - 1643		Westinghouse Electric Company LLC	Doreen Kendo	EPP Agreement	\$0.00 - See FN. 1
13027	800350	EPP - 2702		Westinghouse Electric Company LLC	Douglas Holderbaum	EPP Agreement	\$0.00 - See FN. 1
13028	800351	EPP - 1001		Westinghouse Electric Company LLC	Douglas Weaver	EPP Agreement	\$0.00 - See FN. 1

Line #	AP Contract ID	Contract ID / PO Number	Contract ID 2 / SAP PO Number	Debtor	Counterparty	Contract Description	Cure Costs
13029	800352	EPP - 1872		Westinghouse Electric Company LLC	E Brooks Dutton	EPP Agreement	\$0.00 - See FN. 1
13030	800353	EPP - 1587		Westinghouse Electric Company LLC	Edward Dzenis	EPP Agreement	\$0.00 - See FN. 1
13031	800354	EPP - 1784		Westinghouse Electric Company LLC	Edward Gerstenhaber	EPP Agreement	\$0.00 - See FN. 1
13032	800355	EPP - 1644		Westinghouse Electric Company LLC	Edward Vogeley	EPP Agreement	\$0.00 - See FN. 1
13033	800356	EPP - 3266		Westinghouse Electric Company LLC	Elizabeth Dillon	EPP Agreement	\$0.00 - See FN. 1
13034	800357	EPP - 1777		Westinghouse Electric Company LLC	Ernst Weiss	EPP Agreement	\$0.00 - See FN. 1
13035	800358	EPP - 1675		Westinghouse Electric Company LLC	F Ramsey Coates	EPP Agreement	\$0.00 - See FN. 1
13036	800359	EPP - 3283		Westinghouse Electric Company LLC	G Dallas Frey III	EPP Agreement	\$0.00 - See FN. 1
13037	800360	EPP - 2611		Westinghouse Electric Company LLC	Gary Brassart	EPP Agreement	\$0.00 - See FN. 1
13038	800361	EPP - 1866		Westinghouse Electric Company LLC	George Elder	EPP Agreement	\$0.00 - See FN. 1
13039	800362	EPP - 2606		Westinghouse Electric Company LLC	Glenn Galer	EPP Agreement	\$0.00 - See FN. 1
13040	800363	EPP - 1878		Westinghouse Electric Company LLC	Gregory Davis	EPP Agreement	\$0.00 - See FN. 1
13041	800364	EPP - 3247		Westinghouse Electric Company LLC	Gregory Gisoni	EPP Agreement	\$0.00 - See FN. 1
13042	800365	EPP - 3259		Westinghouse Electric Company LLC	Henry Sepp Jr	EPP Agreement	\$0.00 - See FN. 1
13043	800366	EPP - 1002		Westinghouse Electric Company LLC	Howard Affinito	EPP Agreement	\$0.00 - See FN. 1
13044	800367	EPP - 1669		Westinghouse Electric Company LLC	Howard Bruschi	EPP Agreement	\$0.00 - See FN. 1
13045	800368	EPP - 2649		Westinghouse Electric Company LLC	J Brad Young	EPP Agreement	\$0.00 - See FN. 1
13046	800369	EPP - 3287		Westinghouse Electric Company LLC	Jack Allen Jr	EPP Agreement	\$0.00 - See FN. 1
13047	800370	EPP - 1003		Westinghouse Electric Company LLC	Jack Bastin	EPP Agreement	\$0.00 - See FN. 1
13048	800371	EPP - 2608		Westinghouse Electric Company LLC	James Brennan	EPP Agreement	\$0.00 - See FN. 1
13049	800372	EPP - 1004		Westinghouse Electric Company LLC	James Bush	EPP Agreement	\$0.00 - See FN. 1
13050	800373	EPP - 1407		Westinghouse Electric Company LLC	James Compas	EPP Agreement	\$0.00 - See FN. 1
13051	800374	EPP - 1677		Westinghouse Electric Company LLC	James Fici	EPP Agreement	\$0.00 - See FN. 1
13052	800375	EPP - 3280		Westinghouse Electric Company LLC	James McCully	EPP Agreement	\$0.00 - See FN. 1
13053	800376	EPP - 1829		Westinghouse Electric Company LLC	James Noyes	EPP Agreement	\$0.00 - See FN. 1
13054	800377	EPP - 2640		Westinghouse Electric Company LLC	James Wyble Jr	EPP Agreement	\$0.00 - See FN. 1
13055	800378	EPP - 2653		Westinghouse Electric Company LLC	Jan Dudiak	EPP Agreement	\$0.00 - See FN. 1
13056	800379	EPP - 1718		Westinghouse Electric Company LLC	Jan Hawkins	EPP Agreement	\$0.00 - See FN. 1
13057	800380	EPP - 2684		Westinghouse Electric Company LLC	Jason Campbell	EPP Agreement	\$0.00 - See FN. 1

Line #	AP Contract ID	Contract ID / PO Number	Contract ID 2 / SAP PO Number	Debtor	Counterparty	Contract Description	Cure Costs
13058	800381	EPP - 1005		Westinghouse Electric Company LLC	Jeanne Lopatto	EPP Agreement	\$0.00 - See FN. 1
13059	800382	EPP - 2616		Westinghouse Electric Company LLC	Jeffrey Bradfute	EPP Agreement	\$0.00 - See FN. 1
13060	800383	EPP - 2689		Westinghouse Electric Company LLC	Jeffrey Norrell	EPP Agreement	\$0.00 - See FN. 1
13061	800384	EPP - 1609		Westinghouse Electric Company LLC	Jeffrey Pelusi	EPP Agreement	\$0.00 - See FN. 1
13062	800385	EPP - 1827		Westinghouse Electric Company LLC	John Goossen	EPP Agreement	\$0.00 - See FN. 1
13063	800386	EPP - 1717		Westinghouse Electric Company LLC	John Hay	EPP Agreement	\$0.00 - See FN. 1
13064	800387	EPP - 3210		Westinghouse Electric Company LLC	John Hord	EPP Agreement	\$0.00 - See FN. 1
13065	800388	EPP - 3249		Westinghouse Electric Company LLC	John McInerney	EPP Agreement	\$0.00 - See FN. 1
13066	800389	EPP - 2667		Westinghouse Electric Company LLC	John Perock	EPP Agreement	\$0.00 - See FN. 1
13067	800390	EPP - 2637		Westinghouse Electric Company LLC	Joni Falascino	EPP Agreement	\$0.00 - See FN. 1
13068	800391	EPP - 2712		Westinghouse Electric Company LLC	Joseph Bauer	EPP Agreement	\$0.00 - See FN. 1
13069	800392	EPP - 1679		Westinghouse Electric Company LLC	Joseph Kennedy	EPP Agreement	\$0.00 - See FN. 1
13070	800393	EPP - 2585		Westinghouse Electric Company LLC	Joseph Scarfutti	EPP Agreement	\$0.00 - See FN. 1
13071	800394	EPP - 2669		Westinghouse Electric Company LLC	Joseph Spadacene	EPP Agreement	\$0.00 - See FN. 1
13072	800395	EPP - 1684		Westinghouse Electric Company LLC	Joseph Tain Jr	EPP Agreement	\$0.00 - See FN. 1
13073	800396	EPP - 2664		Westinghouse Electric Company LLC	Kathleen Kovacic	EPP Agreement	\$0.00 - See FN. 1
13074	800397	EPP - 1911		Westinghouse Electric Company LLC	Kathleen Osterrieder	EPP Agreement	\$0.00 - See FN. 1
13075	800398	EPP - 2718		Westinghouse Electric Company LLC	Kenneth Altemus	EPP Agreement	\$0.00 - See FN. 1
13076	800399	EPP - 2726		Westinghouse Electric Company LLC	Kenneth Blanchard	EPP Agreement	\$0.00 - See FN. 1
13077	800400	EPP - 2731		Westinghouse Electric Company LLC	Kenneth Lunz	EPP Agreement	\$0.00 - See FN. 1
13078	800401	EPP - 2681		Westinghouse Electric Company LLC	Kevin Brode	EPP Agreement	\$0.00 - See FN. 1
13079	800402	EPP - 2677		Westinghouse Electric Company LLC	Kevin Kutchenriter	EPP Agreement	\$0.00 - See FN. 1
13080	800403	EPP - 2662		Westinghouse Electric Company LLC	Kyle Harsche	EPP Agreement	\$0.00 - See FN. 1
13081	800404	EPP - 2668		Westinghouse Electric Company LLC	Laura Livingston	EPP Agreement	\$0.00 - See FN. 1
13082	800405	EPP - 2643		Westinghouse Electric Company LLC	Leigh Pogue	EPP Agreement	\$0.00 - See FN. 1
13083	800406	EPP - 3250		Westinghouse Electric Company LLC	Lewis Hoffman Jr	EPP Agreement	\$0.00 - See FN. 1
13084	800407	EPP - 2715		Westinghouse Electric Company LLC	Lisa Campagna	EPP Agreement	\$0.00 - See FN. 1
13085	800408	EPP - 1832		Westinghouse Electric Company LLC	Mario Carelli	EPP Agreement	\$0.00 - See FN. 1
13086	800409	EPP - 1006		Westinghouse Electric Company LLC	Mark Lewis	EPP Agreement	\$0.00 - See FN. 1

Line #	AP Contract ID	Contract ID / PO Number	Contract ID 2 / SAP PO Number	Debtor	Counterparty	Contract Description	Cure Costs
13087	800410	EPP - 2705		Westinghouse Electric Company LLC	Mark Marano	EPP Agreement	\$0.00 - See FN. 1
13088	800411	EPP - 2619		Westinghouse Electric Company LLC	Mark Stickel	EPP Agreement	\$0.00 - See FN. 1
13089	800412	EPP - 1719		Westinghouse Electric Company LLC	Marsha Bayne	EPP Agreement	\$0.00 - See FN. 1
13090	800413	EPP - 1654		Westinghouse Electric Company LLC	Meena Mutyala	EPP Agreement	\$0.00 - See FN. 1
13091	800414	EPP - 1007		Westinghouse Electric Company LLC	Michael Comiskey	EPP Agreement	\$0.00 - See FN. 1
13092	800415	EPP - 2679		Westinghouse Electric Company LLC	Michael Kirst	EPP Agreement	\$0.00 - See FN. 1
13093	800416	EPP - 2699		Westinghouse Electric Company LLC	Michael Latsko	EPP Agreement	\$0.00 - See FN. 1
13094	800417	EPP - 3258		Westinghouse Electric Company LLC	Michael Schork	EPP Agreement	\$0.00 - See FN. 1
13095	800418	EPP - 2601		Westinghouse Electric Company LLC	Michael Sweeney	EPP Agreement	\$0.00 - See FN. 1
13096	800419	EPP - 1779		Westinghouse Electric Company LLC	Michael Wilson	EPP Agreement	\$0.00 - See FN. 1
13097	800420	EPP - 1938		Westinghouse Electric Company LLC	Michael Young	EPP Agreement	\$0.00 - See FN. 1
13098	800421	EPP - 2728		Westinghouse Electric Company LLC	Michele DeWitt	EPP Agreement	\$0.00 - See FN. 1
13099	800422	EPP - 2172		Westinghouse Electric Company LLC	Michele Gutman	EPP Agreement	\$0.00 - See FN. 1
13100	800423	EPP - 1008		Westinghouse Electric Company LLC	Moshe Mahlab	EPP Agreement	\$0.00 - See FN. 1
13101	800424	EPP - 2710		Westinghouse Electric Company LLC	Muhannad Shaqqo	EPP Agreement	\$0.00 - See FN. 1
13102	800425	EPP - 1678		Westinghouse Electric Company LLC	Nicholas Liparulo	EPP Agreement	\$0.00 - See FN. 1
13103	800426	EPP - 1877		Westinghouse Electric Company LLC	Panduranga Mandava	EPP Agreement	\$0.00 - See FN. 1
13104	800427	EPP - 1676		Westinghouse Electric Company LLC	Peter Harden IV	EPP Agreement	\$0.00 - See FN. 1
13105	800428	EPP - 2682		Westinghouse Electric Company LLC	Peter Leombruni	EPP Agreement	\$0.00 - See FN. 1
13106	800429	EPP - 2722		Westinghouse Electric Company LLC	Quang Nguyen	EPP Agreement	\$0.00 - See FN. 1
13107	800430	EPP - 1833		Westinghouse Electric Company LLC	R David Aynardi	EPP Agreement	\$0.00 - See FN. 1
13108	800431	EPP - 2691		Westinghouse Electric Company LLC	Randolph Galm	EPP Agreement	\$0.00 - See FN. 1
13109	800432	EPP - 1823		Westinghouse Electric Company LLC	Regis Matzie	EPP Agreement	\$0.00 - See FN. 1
13110	800433	EPP - 2673		Westinghouse Electric Company LLC	Ricardo Llovet	EPP Agreement	\$0.00 - See FN. 1
13111	800434	EPP - 3279		Westinghouse Electric Company LLC	Ricardo Perez	EPP Agreement	\$0.00 - See FN. 1
13112	800435	EPP - 2652		Westinghouse Electric Company LLC	Richard Easterling	EPP Agreement	\$0.00 - See FN. 1
13113	800436	EPP - 1735		Westinghouse Electric Company LLC	Richard Etling	EPP Agreement	\$0.00 - See FN. 1
13114	800437	EPP - 1733		Westinghouse Electric Company LLC	Richard Gabbianelli	EPP Agreement	\$0.00 - See FN. 1
13115	800438	EPP - 1874		Westinghouse Electric Company LLC	Richard Gerwels	EPP Agreement	\$0.00 - See FN. 1

Line #	AP Contract ID	Contract ID / PO Number	Contract ID 2 / SAP PO Number	Debtor	Counterparty	Contract Description	Cure Costs
13116	800439	EPP - 1892		Westinghouse Electric Company LLC	Richard Kaiser	EPP Agreement	\$0.00 - See FN. 1
13117	800440	EPP - 1709		Westinghouse Electric Company LLC	Richard Propst	EPP Agreement	\$0.00 - See FN. 1
13118	800441	EPP - 1708		Westinghouse Electric Company LLC	Richard Wolfe	EPP Agreement	\$0.00 - See FN. 1
13119	800442	EPP - 1624		Westinghouse Electric Company LLC	Rita Bowser	EPP Agreement	\$0.00 - See FN. 1
13120	800443	EPP - 2623		Westinghouse Electric Company LLC	Robert Buechel	EPP Agreement	\$0.00 - See FN. 1
13121	800444	EPP - 3281		Westinghouse Electric Company LLC	Robert Inniss	EPP Agreement	\$0.00 - See FN. 1
13122	800445	EPP - 3248		Westinghouse Electric Company LLC	Robert Schumacher	EPP Agreement	\$0.00 - See FN. 1
13123	800446	EPP - 1327		Westinghouse Electric Company LLC	Robert Vijuk	EPP Agreement	\$0.00 - See FN. 1
13124	800447	EPP - 1713		Westinghouse Electric Company LLC	Robert Zogelman	EPP Agreement	\$0.00 - See FN. 1
13125	800448	EPP - 1631		Westinghouse Electric Company LLC	Ronald Weisser	EPP Agreement	\$0.00 - See FN. 1
13126	800449	EPP - 3242		Westinghouse Electric Company LLC	Rosalie Barsotti	EPP Agreement	\$0.00 - See FN. 1
13127	800450	EPP - 3285		Westinghouse Electric Company LLC	Russell Bussard Jr	EPP Agreement	\$0.00 - See FN. 1
13128	800451	EPP - 3278		Westinghouse Electric Company LLC	Sadler Rupprecht	EPP Agreement	\$0.00 - See FN. 1
13129	800452	EPP - 1732		Westinghouse Electric Company LLC	Samuel McDonald III	EPP Agreement	\$0.00 - See FN. 1
13130	800453	EPP - 1869		Westinghouse Electric Company LLC	Sarah Maybray	EPP Agreement	\$0.00 - See FN. 1
13131	800454	EPP - 2631		Westinghouse Electric Company LLC	Stephen Ira	EPP Agreement	\$0.00 - See FN. 1
13132	800455	EPP - 2674		Westinghouse Electric Company LLC	Stephen Mondrowski	EPP Agreement	\$0.00 - See FN. 1
13133	800456	EPP - 1731		Westinghouse Electric Company LLC	Stephen Tritch	EPP Agreement	\$0.00 - See FN. 1
13134	800457	EPP - 1867		Westinghouse Electric Company LLC	Steven Riggs	EPP Agreement	\$0.00 - See FN. 1
13135	800458	EPP - 2600		Westinghouse Electric Company LLC	Sumit Ray	EPP Agreement	\$0.00 - See FN. 1
13136	800459	EPP - 1009		Westinghouse Electric Company LLC	Susan Bentley	EPP Agreement	\$0.00 - See FN. 1
13137	800460	EPP - 2688		Westinghouse Electric Company LLC	T. Graham Cable	EPP Agreement	\$0.00 - See FN. 1
13138	800461	EPP - 3286		Westinghouse Electric Company LLC	Terry Bartman	EPP Agreement	\$0.00 - See FN. 1
13139	800462	EPP - 2716		Westinghouse Electric Company LLC	Terry Rudek	EPP Agreement	\$0.00 - See FN. 1
13140	800463	EPP - 1721		Westinghouse Electric Company LLC	Thomas Dent	EPP Agreement	\$0.00 - See FN. 1
13141	800464	EPP - 1010		Westinghouse Electric Company LLC	Thomas Henderson	EPP Agreement	\$0.00 - See FN. 1
13142	800465	EPP - 1879		Westinghouse Electric Company LLC	Thomas Markovich	EPP Agreement	\$0.00 - See FN. 1
13143	800466	EPP - 2568		Westinghouse Electric Company LLC	Thomas Smentek	EPP Agreement	\$0.00 - See FN. 1
13144	800467	EPP - 2628		Westinghouse Electric Company LLC	Thomas Weir	EPP Agreement	\$0.00 - See FN. 1

Line #	AP Contract ID	Contract ID / PO Number	Contract ID 2 / SAP PO Number	Debtor	Counterparty	Contract Description	Cure Costs
13145	800468	EPP - 1722		Westinghouse Electric Company LLC	Timothy Collier	EPP Agreement	\$0.00 - See FN. 1
13146	800469	EPP - 1623		Westinghouse Electric Company LLC	Tor Osmundsen	EPP Agreement	\$0.00 - See FN. 1
13147	800470	EPP - 1780		Westinghouse Electric Company LLC	Vincent Esposito	EPP Agreement	\$0.00 - See FN. 1
13148	800471	EPP - 2648		Westinghouse Electric Company LLC	William Cummins	EPP Agreement	\$0.00 - See FN. 1
13149	800472	EPP - 1011		Westinghouse Electric Company LLC	William Macecevic III	EPP Agreement	\$0.00 - See FN. 1
13150	800473	EPP - 2709		Westinghouse Electric Company LLC	William Poirier	EPP Agreement	\$0.00 - See FN. 1
13151	800474	EPP - 1786		Westinghouse Electric Company LLC	William Rice	EPP Agreement	\$0.00 - See FN. 1
13152	800475	EPP - 1785		Westinghouse Electric Company LLC	William Staley Jr	EPP Agreement	\$0.00 - See FN. 1
13153	800476	EPP - 1714		Westinghouse Electric Company LLC	William Whitehead	EPP Agreement	\$0.00 - See FN. 1
13154	800477	EPP - 1736		Westinghouse Electric Company LLC	Willis Middlebrooks III	EPP Agreement	\$0.00 - See FN. 1
13155	800478	EPP - 1012		Westinghouse Electric Company LLC	Wilmer Gangloff Jr	EPP Agreement	\$0.00 - See FN. 1
13156	800479	EPC - 1013		Westinghouse Electric Company LLC	Alight Solutions	EPP Agreement	\$0.00 - See FN. 1

FN. 1. Any Post-Petition defaults to be cured in accordance with an order approving the Motion of Debtors for Authorization to Amend the Chapter 11 Plan and Plan Funding Agreement and for Related Relief, dated July 23, 2018.