

**To Be Filed With 2000 U.S. Federal Income Tax Return**

**STATEMENT OF COMMON SHAREHOLDER OF ARVIN INDUSTRIES, INC.,  
FILED PURSUANT TO TREASURY REGULATION SECTION 1.368-3(b), WITH  
RESPECT TO THE MERGER OF ARVIN INDUSTRIES, INC. WITH AND INTO  
ARVINMERITOR, INC.**

1. On July 7, 2000, Arvin Industries, Inc. ("Arvin") merged with and into ArvinMeritor, Inc. ("ArvinMeritor"). In connection with the merger, each share of Arvin common stock was exchanged for one share of common stock of ArvinMeritor and \$2 cash.
2. The names and addresses of the corporations involved are:
  - (a) Arvin Industries, Inc.  
One Noblitt Plaza  
Columbus, Indiana 47202-3000
  - (b) ArvinMeritor, Inc.  
2135 West Maple Road  
Troy, Michigan 48084-7186
3. The undersigned transferred \_\_\_\_\_ shares of common stock of Arvin with a cost or other basis of \_\_\_\_\_ in the exchange for shares of ArvinMeritor. In connection with the exchange:
  - (a) the undersigned received \_\_\_\_\_ shares of common stock of ArvinMeritor, none of which were subject to any liabilities;
  - (b) the undersigned received a \$2 cash payment for each share of common stock of Arvin surrendered in the exchange;
  - (c) no liabilities of the shareholder were assumed by ArvinMeritor.

---

Shareholder Signature

---

Shareholder Signature