

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

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

1. On July 7, 2000, Meritor Automotive, Inc. ("Meritor"), merged into ArvinMeritor, Inc. ("ArvinMeritor"). In connection with the merger, each share of Meritor common stock was exchanged for .75 of a share of common stock of ArvinMeritor.

2. The names and addresses of the corporations involved are:
 - (a) Meritor Automotive, Inc.
2135 West Maple Road
Troy, Michigan 48084-7186

 - (b) ArvinMeritor, Inc.
2135 West Maple Road
Troy, Michigan 48084-7186

3. The undersigned transferred _____ shares of common stock of Meritor 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 \$_____ cash payment in lieu of fractional shares of ArvinMeritor; and

 - (c) no liabilities of the shareholder were assumed by ArvinMeritor.

Shareholder Signature

Shareholder Signature