

TESTIMONIAL

Mr. Tristan Marvin Arthur JONES, born 24th September, 1964, US-American citizenship, has been employed by Meritor Netherlands B.V. on 1st June, 2003 until 31st August, 2012. During this time he held different positions of growing responsibilities, starting as a Sr. Technical Specialist to become a **Manager Internal Audit**. This last role he held from July 2007 until today.

Meritor (formerly ArvinMeritor when including the Light Vehicle Group) is a global leader in providing innovative drivetrain mobility and braking solutions for original equipment (OE) manufacturers of trucks, trailers and specialty vehicles, as well as the related aftermarkets in the transportation and industrial sectors.

Tristan's major responsibilities and tasks were:

- Audit-partner, specific for Information Technology, within larger multicultural and diverse audit-teams executing the auditplan according to schedule and budget
- Conduct, specific for Information Technology, risk analysis of the auditee and develop an audit plan that addresses the risk areas and attributes of the auditee
- Identify and recommend value-added recommendations towards the Information Technology Management that remediate audit deficiencies; make suggestions for process improvements and/or confirm compliance with the relevant internal and external requirements. Discuss recommendations and suggestions with management to obtain agreement on the facts, observations and potential corrective actions
- Prepare and present the results of the audit to local and senior executive management; address any questions and/or concerns they may have.
- Provide expert advice on internal control-related questions including suggestion to improve existing control environment or recommending the appropriate controls within new business processes and information systems
- Sarbanes-Oxley: Execution of compliance audits, trainings to the business in relation to SOX-requirements and -compliance

Over the course of the working relationship with Tristan, he has performed admirably and consistently met all position requirements and performance expectations.

During his time as Manager Internal Audit, Tristan has participated in 33 assignments; these assignments were complex, integrated reviews that were global in scale and scope and transcended multiple functional areas including manufacturing operations, finance and information technology. Tristan has been the managing information technology lead on these assignments. He performed well in developing, managing and performing the execution of our procedures, the identification of value-added solutions and the continuous interaction with the senior management regarding the results of our audits and the successful implementation of corrective actions.

In addition to the global and diverse nature of Tristan's assignments, he clearly demonstrated his broad subject matter expertise in the information technology arena that was highly leveraged within the audit function, within the global IT function, and, within our global manufacturing facilities and functional support groups.

Tristan worked well individually and within diverse teams consisting of cross functional resources on a global scale. He consistently proved himself to be a valuable subject matter expert on IT systems and issues that was leverage by others across the organization. Tristan was a key member in developing and driving the critical IT controls the organization utilizes in the compliance with the United States Sarbanes-Oxley legislation.

Throughout this time, it was evident that Tristan displayed, and with very little managerial oversight needed from his management, the professional capability and personal character in the successful achievement of stated goals on a sustained basis.

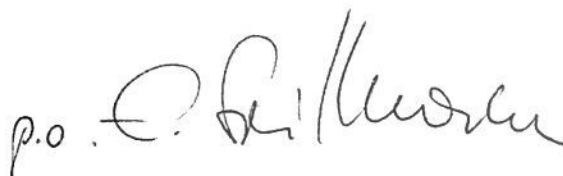
We thank Tristan for all his contributions and wish him well for his professional and personal future.

Amsterdam, 31st August, 2012

Meritor Netherlands B.V.



Arnie Nij
Director IS Europe



Edith Spillmann
for Human Resources