

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	x
	:	Chapter 11
	:	
M. FABRIKANT & SONS, INC. and	:	Case No. 06-12737 (SMB)
FABRIKANT – LEER INTERNATIONAL, LTD.	:	
	:	(Jointly Administered)
Debtors.	:	
	:	
	:	
	:	x

BALLOT FOR ACCEPTING OR REJECTING THE JOINT PLAN OF LIQUIDATION UNDER CHAPTER 11 OF THE BANKRUPTCY CODE OF THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS, THE DEBTORS’ CURRENT LENDERS WILMINGTON TRUST COMPANY, AS AGENT TO THE CURRENT LENDERS, AND THE DEBTORS

BALLOT FOR VOTING GENERAL UNSECURED CLAIMS AGAINST M. FABRIKANT & SONS, INC. CLAIM(S) (CLASS 4)

Wilmington Trust Company (“Wilmington”), in its capacity as collateral and administrative agent for the successors and assigns (the “Current Lenders”) of the prepetition senior secured lenders of the above-captioned debtors (the “Debtors”), the Current Lenders, the Official Committee of Unsecured Creditors (the “Committee”) and the Debtors (together with the Committee, Wilmington and the Current Lenders, the “Plan Proponents”) have filed the Joint Plan of Liquidation under Chapter 11 of the Bankruptcy Code of the Official Committee of Unsecured Creditors, the Debtors’ Current Lenders, Wilmington Trust Company, as Agent to the Current Lenders, and the Debtors dated November 7, 2007 (as amended, the “Plan”). The Plan is Exhibit A to the Plan Proponents’ disclosure statement dated November 7, 2007 (the “Disclosure Statement”), which accompanies this Ballot. If you are, as of November 7, 2007, a holder of one or more General Unsecured Claims Against M. Fabrikant & Sons, Inc. Claims, please use this Ballot to cast your vote to accept or reject the Plan. The Bankruptcy Court has approved the Disclosure Statement, which provides information to assist you in deciding how to vote on the Plan. Bankruptcy Court approval of the Disclosure Statement does not indicate approval of the Plan by the Bankruptcy Court. If you do not have a Disclosure Statement, you may obtain a copy at no expense by contacting The Garden City Group, Inc., Re: M. Fabrikant & Sons, Inc., PO Box 9000 #6492, Merrick, NY 11566-9000; calling The Garden City Group at (631) 470-5000 and asking for Karen Petriano, Jeff Stein, Ken Freda, or Craig Johnson; or logging onto The Garden City Group’s website, www.gardencitygroup.com/cases/fab.

IMPORTANT

You should review the Disclosure Statement and the Plan before you vote. You may wish to seek legal advice concerning the Plan and the classification and treatment of your Claim or Claims under the Plan. Your Claim has been placed in class 4 under the Plan. If you hold Claims in more than one Class, you will receive a Ballot for each class in which you are entitled to vote.

VOTING DEADLINE: 4:00 P.M. PREVAILING EASTERN TIME ON DECEMBER 7, 2007.

If your Ballot is not actually received by the Voting Agent on or before the Voting Deadline and such deadline is not extended by the Plan Proponents, your vote will not count as either an acceptance or rejection of the Plan.

If the Plan is confirmed by the Bankruptcy Court, it will be binding on you whether or not you vote. The Plan may be confirmed by the Bankruptcy Court and thereby made binding upon you if it is accepted by the holders of two-thirds in amount and more than one-half in number of Claims in each Class that actually vote on the Plan. In the event the requisite acceptances are not obtained, the Bankruptcy Court may nevertheless confirm the Plan if the Bankruptcy Court finds that the Plan accords fair and equitable treatment to the Class or Classes rejecting it and otherwise satisfies the requirements of section 1129(b) of the Bankruptcy Code. At the Confirmation Hearing, the Plan Proponents will seek a ruling that if no holder of a Claim or Interest eligible to vote in a particular Class timely votes to accept or reject the Plan, the Plan will be deemed accepted by the holders of such Claims or Interests in such Class for the purposes of 1129(b). If the Plan is confirmed by the Bankruptcy Court, all holders of Claims and Interests (as defined in the Plan) (including those that reject the Plan or abstain from voting thereon) will be bound by the confirmed Plan and the transactions contemplated thereby.

This Ballot is not a letter of transmittal and may not be used for any purpose other than to cast votes to accept or reject the Plan.

HOW TO VOTE

1. REVIEW ITEM 1 AND COMPLETE ITEM 2.
2. COMPLETE THE TAX INFORMATION IN ITEM 3. **Failure to complete the tax information and return this ballot may result in backup withholding of any cash payments made to you pursuant to the Plan.**
3. REVIEW THE CERTIFICATIONS CONTAINED IN ITEM 4.
4. **SIGN THE BALLOT.**
5. RETURN THE BALLOT TO THE VOTING AGENT USING EITHER METHOD SET FORTH BELOW, **SO THAT IT IS ACTUALLY RECEIVED BY THE VOTING AGENT BY 4:00 P.M. PREVAILING EASTERN TIME ON DECEMBER 7, 2007:**

if by mail:

The Garden City Group, Inc.
Re: M. Fabrikant & Sons, Inc.
PO Box 9000 #6492
Merrick, NY 11566-9000

if by hand delivery or overnight courier:

The Garden City Group, Inc.
Re: M. Fabrikant & Sons, Inc.
105 Maxess Road
Melville, NY 11747

6. YOU MUST VOTE ALL YOUR CLAIMS *EITHER* TO ACCEPT *OR* TO REJECT THE PLAN AND MAY NOT SPLIT YOUR VOTE.
7. ANY BALLOT RECEIVED THAT DOES NOT INDICATE EITHER AN ACCEPTANCE OR REJECTION OF THE PLAN OR THAT INDICATES BOTH AN ACCEPTANCE AND A REJECTION OF THE PLAN WILL NOT BE COUNTED.

Item 1. **Principal Amount of Claims Voted.** The undersigned certifies that as of November 7, 2007, the undersigned was the holder of General Unsecured Claims Against M. Fabrikant & Sons, Inc. Claim(s) in Class 4 of the Plan in the aggregate amount of _____.

Item 2. **Vote.** The undersigned holder of the General Unsecured Claims Against M. Fabrikant & Sons, Inc. Claim(s) identified in Item 1 votes as follows (check one box only--if you do not check a box or check both boxes, your vote will not be counted):

<input type="checkbox"/> to Accept the Plan.	OR	<input type="checkbox"/> to Reject the Plan.
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Item 3. **Tax Information.** Under penalty of perjury, the undersigned Claimant certifies that Claimant is not subject to backup withholding because:

Check one box:

- Claimant is exempt from backup withholding, or
- Claimant has not been notified by the Internal Revenue Service (“IRS”) that Claimant is subject to backup withholding as a result of a failure to report all interest or dividends, or
- The IRS has notified Claimant that Claimant is no longer subject to backup withholding.

Item 4. **Certification.** By returning this Ballot, the holder of the General Unsecured Claims Against M. Fabrikant & Sons, Inc. Claim(s) identified in Item 1 certifies that (a) it has full power and authority to vote to accept or reject the Plan with respect to the General Unsecured Claims Against M. Fabrikant & Sons, Inc. Claim(s) identified in Item 1, (b) it was the holder of the General Unsecured Claims Against M. Fabrikant & Sons, Inc. Claim(s) identified in Item 1 on November 7, 2007, and (c) it has received a copy of the Disclosure Statement (including the exhibits thereto) and understands that the solicitation of votes for the Plan is subject to all the terms and conditions set forth in the Disclosure Statement.

Name of Creditor: _____
(Print or Type)

Social Security or Federal Tax ID. No.: _____

Signature: _____

Print Name: _____

Title: _____

(If Appropriate)

Street Address: _____

City, State, Zip Code: _____

Telephone Number: (____) _____

Date Completed: _____

(OVER FOR FURTHER INSTRUCTIONS)

The transmission of this Ballot to you does not mean that you have filed a proof of claim against the Debtors. This Ballot shall not constitute or be deemed a proof of claim or equity interest or an assertion of a claim or equity interest.

Your Claim has been temporarily allowed solely for purposes of voting to accept or reject the Plan in accordance with certain tabulation rules approved by the Bankruptcy Court. The temporary allowance of your Claim for voting purposes does not constitute allowance of your Claim for purposes of distribution under the Plan and is without prejudice to the rights of the Debtors or the Plan Proponents in any other context (e.g., the right of the Debtors or the Plan Proponents to contest the amount, validity or classification of any Claim for purposes of allowance and distribution under the Plan). If you wish to have your vote counted in a classification or for an amount other than as set forth herein, you must file a motion pursuant to Rule 3018(a) of the Federal Rules of Bankruptcy Procedure, and obtain an order after notice and hearing, so that such order is entered by the Court by December 5, 2007. Unless the Bankruptcy Court orders otherwise, your Claim will not be counted as a vote in excess of the amount set forth herein.

YOUR BALLOT MUST BE FORWARDED IN AMPLE TIME SO AS TO BE RECEIVED BY THE VOTING AGENT BY 4:00 P.M., PREVAILING EASTERN TIME, ON DECEMBER 7, 2007, OR YOUR VOTE WILL NOT BE COUNTED.

IF YOU HAVE ANY QUESTIONS REGARDING THIS BALLOT OR THE VOTING PROCEDURES, OR IF YOU NEED A BALLOT OR ADDITIONAL COPIES OF THE DISCLOSURE STATEMENT OR OTHER ENCLOSED MATERIALS, PLEASE CALL THE VOTING AGENT AT (631) 470-5000 AND ASK FOR KAREN PETRIANO, JEFF STEIN, KEN FREDA, OR CRAIG JOHNSON.