IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: TAYLOR-WHARTON INTERNATIONAL LLC[1], et al., Debtors.	Chapter 11 Case No. 09-14089 (BLS) Jointly Administered **RE: Docket Item Nos. 150 and 78**

CERTIFICATION OF COUNSEL REGARDING SUBMISSION OF NEW "EXHIBIT 6" TO (REVISED) DISCLOSURE STATEMENT IN SUPPORT OF JOINT PLAN OF REORGANIZATION OF TAYLOR-WHARTON INTERNATIONAL LLC AND ITS AFFILIATED DEBTORS UNDER CHAPTER 11 OF THE UNITED STATES BANKRUPTCY CODE

I, Mark W. Eckard, certify as follows:

1. On January 8, 2010, via certification of counsel, the above-captioned debtors and debtors-in-possession submitted to the Court a revised version of their Disclosure Statement in Support of Joint Plan of Reorganization of Taylor-Wharton International LLC and its Affiliated Debtors Under Chapter 11 of the United States Bankruptcy Code (the "Revised Disclosure Statement"). See Exhibit A to D.I. 150.

2. The Revised Disclosure Statement incorporates one exhibit, "Exhibit 6 - Valuations," that was not a part of the Debtors' original disclosure statement, filed at D.I. 78 (the "Original Disclosure Statement"). "Exhibit 6 - Valuations" is attached hereto.

3. All other exhibits to the Revised Disclosure Statement are in the same form as filed with the Original Disclosure Statement at D.I. 78.

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[1] The Debtors in these Cases, along with the last four digits of each Debtor's federal tax identification number are Taylor-Wharton International LLC (1577); TWI-Holding LLC (8154); Taylor-Wharton Intermediate Holdings LLC (6890); Alpha One Inc. (1392); Beta Two Inc. (1408); Gamma Three Inc. (1367); Delta Four Inc. (1320); Epsilon Five Inc. (1344); TW Cryogenics LLC (1713); TW Cylinders LLC (1665); Sherwood Valve LLC (1781); (1890); American Welding & Tank LLC (1945); and TW Express LLC (6414).. The Debtors' corporate headquarters are located at, and the mailing address for each Debtor is, 4718 Old Gettysburg Road, Mechanicsburg, Pennsylvania 17055.

I certify under penalty of perjury that the foregoing is true and correct.

Dated: January 8, 2010
Wilmington, Delaware

Respectfully submitted,

REED SMITH LLP

By: /s/ Mark W. Eckard
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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: TAYLOR-WHARTON INTERNATIONAL LLC[1], et al., Debtors.	Chapter 11 Case No. 09-14089 (BLS) (Jointly Administered)

"EXHIBIT 6"

TO

DISCLOSURE STATEMENT IN SUPPORT OF JOINT PLAN OF REORGANIZATION OF TAYLOR-WHARTON INTERNATIONAL LLC AND ITS AFFILIATED DEBTORS UNDER CHAPTER 11 OF THE UNITED STATES BANKRUPTCY CODE

[1] The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number are: Taylor-Wharton International LLC (1577); TWI-Holding LLC (8154); Taylor-Wharton Intermediate Holdings LLC (6890); Alpha One Inc. (1392); Beta Two Inc. (1408); Gamma Three Inc. (1367); Delta Four Inc. (1320); Epsilon Five Inc. (1344); TW Cryogenics LLC (1713); TW Cylinders LLC (1665); Sherwood Valve LLC (1781); American Welding & Tank LLC (1945); and TW Express LLC (6414). Each of the Debtors has a principal place of business at 4817 Old Gettysburg Road, Mechanicsburg, Pennsylvania 17055.

Exhibit 6

VALUATIONS

THE VALUATIONS SET FORTH HEREIN REPRESENT ESTIMATED REORGANIZATION VALUES AND DO NOT NECESSARILY REFLECT VALUES THAT COULD BE ATTAINABLE IN THE PUBLIC OR PRIVATE MARKETS. THE REORGANIZED EQUITY VALUE ASCRIBED IN THE ANALYSIS DOES NOT PURPORT TO BE AN ESTIMATE OF THE POST-REORGANIZATION MARKET VALUE. SUCH MARKET VALUE, IF ANY, MAY BE MATERIALLY DIFFERENT FROM THE REORGANIZATION VALUE RANGE ASSOCIATED WITH THE VALUATION ANALYSIS.

A&M has advised the Debtors with respect to their reorganization value on a going concern basis. Solely for purposes of the Plan and subject to the qualifications herein, the estimated range of reorganization value of the Debtors, after giving effect to the debt reduction contemplated by the Plan and to the receipt of $12 million of proceeds from the Investor PIK Notes, is assumed to be $80.4 million to $101.5 million (with a midpoint value of $91.0 million) as of an assumed Effective Date of March 1, 2010. A&M's estimate of a range of enterprise values does not constitute an opinion as to fairness from a financial point of view of the consideration to be received under the Plan or of the terms and provisions of the Plan.

THE ESTIMATED RANGE OF THE REORGANIZATION VALUE, AS OF AN ASSUMED EFFECTIVE DATE OF MARCH 1, 2010, REFLECTS WORK PERFORMED BY A&M ON THE BASIS OF INFORMATION IN RESPECT OF THE BUSINESS AND ASSETS OF DEBTORS AVAILABLE TO A&M AS OF JANUARY 7, 2010. IT SHOULD BE UNDERSTOOD THAT, ALTHOUGH SUBSEQUENT DEVELOPMENTS MAY AFFECT A&M'S CONCLUSIONS, A&M DOES NOT HAVE ANY OBLIGATION TO UPDATE, REVISE OR REAFFIRM ITS ESTIMATE.

Based upon the estimated range of the reorganization value of the Debtors of between $80.4 million and $101.5 million and assumed total debt of $85.9 million (assuming a $30.0 million Term A Loan, $41.1 million Term B Loan, $2.8 million of revolving credit loans and $12.0 million of Investor PIK Notes). A&M has estimated the range of value of New TWI-Holding Equity between ($5.5) million and $15.6 million, with a mid-point value of $5.1 million.

The foregoing estimate of the reorganization value of the Debtors is based on a number of assumptions, including a successful reorganization of the Debtors' businesses and finances in a timely manner, the achievement of the forecasts reflected in the Projections, and the Plan becoming effective in accordance with the estimates and other assumptions discussed herein.

A&M's estimate of a range of reorganization values assumes that the Projections attached as Exhibit 5 to this Disclosure Statement (the "Projections") will be achieved by the Debtors in all material respects, including revenue growth, and improvements in operating margins, earnings and cash flow. Certain of the results forecasted by the Debtors' management are significantly better than the recent historical results of operations of the Debtors. As a result, to the extent that the estimate of enterprise values is dependent upon the Debtors performing at the levels set forth in the Projections, such analysis must be considered speculative. If the Debtors perform at levels below those assumed by management, such performance may have a material impact on the Projections and on the estimated range of values derived therefrom.

IN ESTIMATING THE RANGE OF THE REORGANIZATION VALUE OF THE DEBTORS AND THE VALUE OF THE NEW TWI-HOLDING EQUITY, A&M:

- **REVIEWED CERTAIN HISTORICAL FINANCIAL INFORMATION OF THE DEBTORS FOR RECENT YEARS AND INTERIM PERIODS;**

- **REVIEWED CERTAIN INTERNAL FINANCIAL AND OPERATING DATA OF THE DEBTORS, INCLUDING THE PROJECTIONS, WHICH WERE PREPARED AND PROVIDED TO A&M BY THE DEBTORS' MANAGEMENT AND WHICH RELATE TO THE DEBTORS' BUSINESS AND ITS PROSPECTS;**

- **MET WITH CERTAIN MEMBERS OF THE DEBTORS' SENIOR MANAGEMENT TO DISCUSS THE DEBTORS' OPERATIONS, FUTURE PROSPECTS AND THE STATUS OF THE PROSPECTIVE SALE OF CYLINDERS;**

- **REVIEWED PUBLICLY AVAILABLE FINANCIAL DATA AND CONSIDERED THE MARKET VALUE OF PUBLIC COMPANIES THAT A&M DEEMED GENERALLY COMPARABLE TO THE OPERATING BUSINESS OF THE DEBTORS;**

- **CONSIDERED RELEVANT PRECEDENT TRANSACTIONS IN THE DEBTORS' INDUSTRY;**

- **CONSIDERED CERTAIN ECONOMIC AND INDUSTRY INFORMATION RELEVANT TO THE DEBTORS' OPERATING BUSINESSES; AND**

- **CONDUCTED SUCH OTHER STUDIES, ANALYSIS, INQUIRIES, AND INVESTIGATIONS AS IT DEEMED APPROPRIATE.**

ALTHOUGH A&M CONDUCTED A REVIEW AND ANALYSIS OF THE DEBTORS' BUSINESS, OPERATING ASSETS AND LIABILITIES, IT ASSUMED AND RELIED ON THE ACCURACY AND COMPLETENESS OF ALL FINANCIAL AND OTHER INFORMATION FURNISHED TO IT BY DEBTORS, AS WELL AS PUBLICLY AVAILABLE INFORMATION. IN ADDITION, A&M DID NOT INDEPENDENTLY VERIFY MANAGEMENT'S PROJECTIONS IN CONNECTION WITH SUCH ESTIMATES OF THE REORGANIZATION VALUE AND COMMON STOCK EQUITY VALUE, AND NO INDEPENDENT VALUATIONS OR APPRAISALS OF THE DEBTORS WERE SOUGHT OR OBTAINED IN CONNECTION HEREWITH.

ESTIMATES OF THE REORGANIZATION VALUE AND NEW TWI-HOLDINGS EQUITY VALUE DO NOT PURPORT TO BE APPRAISALS OR

NECESSARILY REFLECT THE VALUES THAT MAY BE REALIZED IF ASSETS ARE SOLD AS A GOING CONCERN, IN LIQUIDATION, OR OTHERWISE.

IN THE CASE OF THE DEBTORS, THE ESTIMATES OF THE REORGANIZATION VALUE PREPARED BY A&M REPRESENT THE HYPOTHETICAL REORGANIZATION VALUE OF THE DEBTORS. SUCH ESTIMATES WERE DEVELOPED SOLELY FOR PURPOSES OF THIS DISCLOSURE STATEMENT, EVALUATION OF THE PLAN AND THE ANALYSIS OF IMPLIED RELATIVE RECOVERIES TO CREDITORS THEREUNDER. SUCH ESTIMATES REFLECT COMPUTATIONS OF THE RANGE OF THE ESTIMATED REORGANIZATION ENTERPRISE VALUE OF THE DEBTORS THROUGH THE APPLICATION OF VARIOUS VALUATION TECHNIQUES AND DO NOT PURPORT TO REFLECT OR CONSTITUTE APPRAISALS, LIQUIDATION VALUES OR ESTIMATES OF THE ACTUAL MARKET VALUE OF ANY SECURITIES TO BE ISSUED PURSUANT TO THE PLAN, WHICH MAY BE SIGNIFICANTLY DIFFERENT THAN THE AMOUNTS SET FORTH HEREIN.

THE VALUE OF AN OPERATING BUSINESS IS SUBJECT TO NUMEROUS UNCERTAINTIES AND CONTINGENCIES THAT ARE DIFFICULT TO PREDICT AND WILL FLUCTUATE WITH CHANGES IN FACTORS AFFECTING THE FINANCIAL CONDITION AND PROSPECTS OF SUCH A BUSINESS. AS A RESULT, THE ESTIMATE OF THE RANGE OF THE REORGANIZATION ENTERPRISE VALUE OF THE DEBTORS SET FORTH HEREIN IS NOT NECESSARILY INDICATIVE OF ACTUAL OUTCOMES, WHICH MAY BE SIGNIFICANTLY MORE OR LESS FAVORABLE THAN THOSE SET FORTH HEREIN. SUCH ESTIMATES ARE INHERENTLY SUBJECT TO UNCERTAINTIES AND ACTUAL OUTCOMES AND RESULTS MAY DIFFER MATERIALLY FROM THOSE SET FORTH HEREIN. IN ADDITION, THE VALUATION OF NEWLY ISSUED SECURITIES IS SUBJECT TO ADDITIONAL UNCERTAINTIES AND CONTINGENCIES, ALL OF WHICH ARE DIFFICULT TO PREDICT. ACTUAL MARKET PRICES OF SUCH SECURITIES AT ISSUANCE WILL DEPEND UPON, AMONG OTHER THINGS, PREVAILING INTEREST RATES, CONDITIONS IN THE FINANCIAL MARKETS, THE ANTICIPATED INITIAL SECURITIES HOLDINGS OF PREPETITION CREDITORS, SOME OF WHICH MAY PREFER TO LIQUIDATE THEIR INVESTMENT RATHER THAN HOLD IT ON A LONG-TERM BASIS, AND OTHER FACTORS THAT GENERALLY INFLUENCE THE PRICES OF SECURITIES.

Valuation Methodology

A&M performed a variety of analyses and considered a variety of factors in preparing the valuation of the Debtors. Several generally accepted valuation techniques for estimating the Debtors' enterprise value were used. A&M considered three methodologies, among others: comparable public company analysis, discounted cash flow analysis and comparable acquisitions analysis. A&M made judgments as to the significance of each analysis in determining the Debtors' indicated enterprise value range and relied upon comparable public company analysis and discounted cash flow analysis. A&M's valuation must be considered as a whole, and selecting just one methodology or portions of the analyses, without considering the analyses as a whole, could create a misleading or incomplete conclusion as to the Debtors' enterprise value.

In preparing its valuation estimate, A&M performed a variety of analyses and considered a variety of factors, some of which are described herein. The following summary does not purport to be a complete description of the analyses and factors undertaken to support A&M's conclusions. The preparation of a valuation is a complex process involving various determinations as to the most appropriate analyses and factors to consider, as well as the application of those analyses and factors under the particular circumstances. As a result, the process involved in preparing a valuation is not readily summarized.

Comparable Public Company Analysis. A comparable public company analysis estimates value based on a comparison of the target company's financial statistics with the financial statistics of public companies that are similar to the Debtors. It establishes a benchmark for asset valuation by deriving the value of "comparable" assets, standardized using a common variable such as revenues, earnings, and cash flows. The analysis includes a detailed multi-year financial comparison of each company's income statement, balance sheet, and cash flow statement. In addition, each company's performance, profitability, margins, leverage and business trends are examined. Based on these analyses, a number of financial multiples and ratios are calculated to gauge each company's relative performance and valuation.

A key factor to this approach is the selection of companies with relatively similar business and operational characteristics to the Debtors. Criteria for selecting comparable companies include, among other relevant characteristics, similar lines of businesses, business risks, target market segments, location of markets, growth prospects, market presence, size, and scale of operations. The selection of truly comparable companies is often difficult and subject to interpretation. The underlying concept is to develop a premise for relative value, which, when coupled with other approaches, presents a foundation for determining firm value.

Precedent Transactions Analysis. A precedent transactions analysis estimates value by examining publicly announced merger and acquisition transactions. An analysis of the disclosed purchase price as a multiple of various operating statistics reveals industry acquisition multiples for companies in similar lines of businesses to the Debtors. These transaction multiples are calculated based on the purchase price (including any debt assumed) paid to acquire companies that are comparable to the Debtors. Unlike the comparable public company analysis, the valuation in this methodology includes a "control" premium, representing the purchase of a majority or controlling position in a company's assets. Thus, this methodology can or may produce higher valuations than the comparable public company analysis. Other aspects of value that manifest themselves in precedent transactions analysis include the following:

- Circumstances surrounding a sale transaction may introduce "diffusive quantitative results" into the analysis (e.g., an additional premium may be extracted from a buyer in the case of a competitive bidding contest).

- The market environment is not identical for transactions occurring at different periods of time.

- Circumstances pertaining to the financial position of a company may have an impact on the resulting purchase price (e.g., a company in financial distress may receive a lower price due to perceived weakness in its bargaining leverage).

As with the comparable company analysis, because no acquisition used in any analysis is identical to a target transaction, valuation conclusions cannot be based solely on quantitative results. The reasons for and circumstances surrounding each acquisition transaction are specific to such transaction, and there are inherent differences between the businesses, operations and prospects of each. Therefore, qualitative judgments must be made concerning the differences between the characteristics of these transactions and other factors and issues that could affect the price an acquirer is willing to pay in an acquisition. The number of completed transactions for which public data is available also limits this analysis.

Discounted Cash Flow Approach. The discounted cash flow ("DCF") valuation methodology relates the value of an asset or business to the present value of expected future cash flows to be generated by that asset or business. The DCF methodology is a "forward looking" approach that discounts the expected future cash flows by a theoretical or observed discount rate determined by calculating the average cost of debt and equity for publicly traded companies that are similar to the Debtors. The expected future cash flows have two components: the present value of the projected unlevered after-tax free cash flows for a determined period and the present value of the terminal value of cash flows (representing value beyond the time horizon of the Projections).

This approach relies on the Debtors' ability to project future cash flows with some degree of accuracy. Because the Projections reflect significant assumptions made by the Debtors' management concerning anticipated results, the assumptions and judgments used in the Projections may or may not prove correct and, therefore, no assurance can be provided that projected results are attainable or will be realized. A&M cannot and does not make any representations or warranties as to the accuracy or completeness of the Debtors' Projections.

THE ESTIMATES OF THE REORGANIZATION VALUE AND COMMON STOCK EQUITY VALUE DETERMINED BY A&M REPRESENT ESTIMATED REORGANIZATION VALUES AND DO NOT REFLECT VALUES THAT COULD BE ATTAINABLE IN PUBLIC OR PRIVATE MARKETS. THE IMPUTED ESTIMATE OF THE RANGE OF THE REORGANIZATION EQUITY VALUE OF THE DEBTORS ASCRIBED IN THE ANALYSIS DOES NOT PURPORT TO BE AN ESTIMATE OF THE POST-REORGANIZATION MARKET VALUE. ANY SUCH VALUE MAY BE MATERIALLY DIFFERENT FROM THE IMPUTED ESTIMATE OF THE REORGANIZATION EQUITY VALUE RANGE FOR THE DEBTORS ASSOCIATED WITH A&M 'S VALUATION ANALYSIS.