


Honorable Mike K. Nakagawa
United States Bankruptcy Judge



Entered on Docket
May 25, 2021

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**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA**

In re:

GUMP'S HOLDINGS, LLC

☐ Affects this Debtor.

☒ Affects all Debtors.

☐ Affects Gump's Corp.

☐ Affects Gump's By Mail, Inc.

Case No.: BK-S-18-14683-mkn
Chapter 11

Jointly administered with:

No. BK-S-18-14684-mkn (In re Gump's Corp.)
No. BK-S-18-14685-mkn (In re Gump's By Mail, Inc.)

Date: April 29, 2021
Time: 1:30 p.m.

**FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER (i) APPROVING
DISCLOSURE STATEMENT CONCERNING THE DEBTORS' JOINT PLAN OF
LIQUIDATION (AS REVISED); AND (ii) CONFIRMING THE SECOND AMENDED
JOINT CHAPTER 11 PLAN OF LIQUIDATION (AS REVISED)**

On April 29, 2021, the above-captioned court (the "Bankruptcy Court") held a hearing (the "Confirmation Hearing") to consider confirmation of the Joint Plan of Liquidation (as Revised) (the "Plan") filed by Gump's Holdings ("Holdings"), LLC, Gump's Corp. ("Retail")

and Gump's by Mail, Inc. ("Direct" and collectively with Holdings and Retail, "Debtors").¹

At the Confirmation Hearing, the Bankruptcy Court considered the following documents and evidence:

- the *Disclosure Statement Concerning The Debtors' Joint Plan Of Liquidation (as Revised)* [ECF No. 586] ("Disclosure Statement").
- the *Order Pursuant To 11 U.S.C. § 105(D)(2)(B) And LR 3017(B): (i) Conditionally Approving Disclosure Statement Concerning The Debtors' Joint Plan Of Liquidation; (ii) Prescribing Notice And Solicitation Procedures; And (iii) Setting Combined Hearing On Final Approval Of Disclosure Statement And Confirmation Of The Plan* [ECF No. 599] (the "Disclosure Statement Order");
- the Solicitation Service Certificate (as such term is defined below);
- the Plan;
- the *Debtors' Brief in Support of the Confirmation of Debtors' Joint Plan of Liquidation (As Revised)* [ECF No. 619] (the "Confirmation Brief");
- the *Declaration of Tony Lopez in Support of Confirmation Debtors' Joint Plan of Liquidation (as Revised)* [ECF No. 633] (the "Lopez Declaration");
- the *Certification of John Burlacu of Donlin, Recano & Company, Inc. of Acceptance and Rejection of Debtors' Joint Plan of Liquidation (as Revised) (Ballot Summary)* [ECF No. 637] (the "Voting Certification");
- each document filed as part of the Plan Supplement [ECF No. 618] with the Bankruptcy Court;
- the arguments of counsel at the Confirmation Hearing; and
- all appropriate contents of the docket of the above-captioned chapter 11 cases (the "Chapter 11 Cases"), including all orders entered thereon.

After the consideration of all such evidence, documents and argument and good cause appearing therefore, it hereby is DETERMINED, FOUND, ADJUDGED, DECREED, AND ORDERED THAT:

FINDINGS OF FACT AND CONCLUSIONS OF LAW

A. Jurisdiction; Venue; Core Proceeding (28 U.S.C. §§ 157(b)(2); 1408; 1409; 1334). This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334 and Rule 1001(b)(1) of the Local Rules of Bankruptcy Practice of the United States District Court for the District of Nevada (the "Local Rules"). Confirmation of a Plan is a core

¹ Initially capitalized terms not otherwise defined herein shall have the meanings ascribed in the Plan.

1 proceeding pursuant to 28 U.S.C. § 157(b)(2)(L) and this Court has jurisdiction to determine
 2 whether the Plan complies with the applicable provisions of title 11 of the United States Code
 3 (the “Bankruptcy Code”) and should be confirmed. Venue is proper before this Court pursuant
 4 to 28 U.S.C. §§ 1408 and 1409.

5 B. Commencement and Administration of the Chapter 11 Cases. The Chapter 11
 6 Cases were commenced on August 3, 2018. The Debtors have operated their businesses and
 7 managed their properties as debtors in possession under Bankruptcy Code section 1107(a) and
 8 1108. No trustee has been appointed in the Chapter 11 Cases.

9 C. Transmittal of Solicitation Package. On March 9, 2021, the Bankruptcy Court
 10 entered the Disclosure Statement Order. The Debtors, through their solicitation agent, Donlin,
 11 Recano & Company, Inc. (the “Balloting Agent”), caused the applicable form of ballots
 12 approved in the forms attached to the Disclosure Statement Order (collectively, the “Ballots”)
 13 and the Solicitation Packages (as set forth in the Disclosure Statement Order) to be served and
 14 distributed as required by the Disclosure Statement Order, section 1125 of the Bankruptcy Code,
 15 Bankruptcy Rules 3017 and 3018, and the Local Rules, all other applicable provisions of the
 16 Bankruptcy Code, and all other applicable rules, laws, and regulations applicable to such
 17 solicitation. *See* ECF. No. 605 (the “Solicitation Service Certificate”). The Solicitation Packages
 18 were transmitted to all holders of Claims entitled to vote on the Plan, and sufficient time was
 19 prescribed for such holders to accept or reject the Plan. The transmittal and service of the
 20 Solicitation Packages and Ballots was adequate and sufficient under the circumstances and no
 21 other or further notice is, or shall be, required.

22 D. Provision of Further Notice. As described herein and as evidenced by the
 23 Solicitation Certificate, due, adequate, and sufficient notice of the Plan and the Confirmation
 24 Hearing, together with all deadlines for voting on or objecting to the Plan, was given in
 25 compliance with the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules. The Debtors,
 26 through the Balloting Agent, caused the Confirmation Hearing Notice to be mailed to all
 27 (a) known holders of Claims and membership, equity, partnership, or other ownership interests
 28 (“Interests”), (b) parties that requested notice in accordance with Bankruptcy Rule 2002, and

(c) all other parties included in the Debtors' creditor and notice party matrices. Thus, the Debtors have given proper, adequate, and sufficient notice of the Confirmation Hearing, and no other or further notice is, or shall be, required.

E. Solicitation. Votes on the Plan were solicited in good faith and in compliance with sections 1125 and 1126 of the Bankruptcy Code, Bankruptcy Rules 3017 and 3018, the Disclosure Statement Order, the Local Rules, and all other applicable provisions of the Bankruptcy Code, and all other applicable rules, laws, and regulations applicable to such solicitation.

F. Good Faith Solicitation (11 U.S.C. § 1125(e)). All persons within the definition of Exculpated Parties who solicited votes on the Plan are entitled to the protections afforded by Bankruptcy Code section 1125(e), as well as the exculpation and limitation of liability provisions set forth in **Section 9.5** of the Plan.

G. Voting Certification. On April 28, 2021, the Debtors filed the Voting Certification, certifying the method and results of the ballot tabulation for each of the Classes entitled to vote under the Plan. The Voting Certification is true and correct in all respects and was admitted into evidence during the Confirmation Hearing after adequate and sufficient notice to all holders of Claims and Interests and all parties in interest and without objection.

H. Plan Compliance with Section 1129 of the Bankruptcy Code. The Plan satisfies each of the applicable provisions of section 1129 of the Bankruptcy Code with respect to each of Debtors. Among other things, Claims and Interests are properly treated and classified; the Plan contains adequate and proper means for implementation. Further, the Debtors have complied with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Disclosure Statement Order, and other orders of this Court regarding the solicitation of the Plan. To the extent otherwise necessary, the Court also determines that the Plan satisfies the requirements for confirmation under section 1129(b) of the Bankruptcy Code.

I. Certain Additional Findings. Without limiting the generality of the findings in paragraph H above, the Court specifically finds that:

1. Good Faith. The Debtors have proposed the Plan in good faith and

not by any means forbidden by law. In determining that the Plan has been proposed in good faith, the Bankruptcy Court has examined the totality of the circumstances surrounding the filing of the Chapter 11 Cases and the formulation and negotiation of the Plan and the Lopez Declaration and finds that the Plan and all modifications thereto were proposed with the legitimate and honest purpose of reorganizing and maximizing the value of the Debtors' bankruptcy estates and the recovery to holders of Claims pursuant to the terms of the Plan.

2. Best Interests Test. The estimated recoveries (1) are persuasive and credible, (2) are based upon reasonable and sound assumptions, (3) provide a reasonable estimate of the liquidation values of the Debtors upon hypothetical conversion to cases under chapter 7 of the Bankruptcy Code, and (4) establish that each Holder of a Claim or Interest in an Impaired Class that has not accepted the Plan will receive or retain under the Plan, on account of such Claim or Interest, property of a value, as of the Effective Date, that is not less than the amount that such Holder would receive if the relevant Debtor were liquidated under chapter 7 of the Bankruptcy Code on such date. Therefore, the Plan satisfies the best interests test contained in Bankruptcy Code section 1129(a)(7).

3. Treatment of Administrative Claims, Priority Tax Claims, and Other Priority Claims. The treatment of Administrative Claims and Other Priority Claims under the Plan satisfies the requirements of Bankruptcy Code section 1129(a)(9)(A) and (B), and the treatment of Priority Tax Claims under the Plan satisfies the requirements of Bankruptcy Code section 1129(a)(9)(C).

4. Feasibility. The evidence proffered or adduced at the Confirmation Hearing, including the Lopez Declaration admitted into evidence on the record at the Confirmation hearing without objection, (i) is persuasive and credible, (ii) has not been controverted by other credible evidence or sufficiently challenged by objections to the Plan, and (iii) establishes that the Plan is feasible and that Confirmation is not likely to be followed by the liquidation or the need for further

1 financial reorganization of the Debtors that is not otherwise set forth in, or
 2 contemplated by, the Plan. Therefore, the Plan satisfies Bankruptcy Code section
 3 1129(a)(11).

4 5. Liquidating Trustee. Amanda Demby has been identified as the
 5 Liquidating Trustee of the Liquidating Trust. The Court hereby finds that Amanda
 6 Demby is not affiliated with any of the Debtors.

7 J. Retention of Jurisdiction. This Court properly may retain jurisdiction over the
 8 matters set forth in Article 10 of the Plan.

9 **DECREES**

10 NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
 11 THAT:

12 **Final Approval of The Disclosure Statement and Confirmation of the Plan**

13 Approval of the Disclosure Statement. The Disclosure Statement is Approved on a final
 14 basis, and the Debtors have, as proponents of the Plan, satisfied the requirements of section
 15 1129(a)(2) of the Bankruptcy Code.

16 Confirmation. The Plan attached hereto as **Exhibit A**, including all Exhibits attached
 17 thereto, as modified by this Order is approved and confirmed under section 1129 of the
 18 Bankruptcy Code with respect to all Debtors. The terms of the Plan are incorporated by
 19 reference into and are an integral part of this Confirmation Order. Pursuant to sections 1123(a),
 20 1141(a) and 1142 of the Bankruptcy Code and the provisions of this Confirmation Order, the
 21 Plan and all Plan-related documents (including, but not limited to, the documents comprising the
 22 Plan Supplement) shall be and hereby are, valid, binding, and enforceable upon their execution
 23 (with such non-material changes as agreed to between the parties thereto) notwithstanding any
 24 otherwise applicable non-bankruptcy law.

25 Notice. Notice of the Plan, its exhibits, and all amendments and modifications thereto,
 26 the Disclosure Statement, and the Solicitation Packages was proper and adequate under the
 27 Bankruptcy Code, Bankruptcy Rules, the Local Rules, and otherwise applicable law.

28 Objections. There was no formal or informal objection to the approval of the Disclosure

1 Statement or confirmation of the Plan.

2 Effectiveness of All Actions. All actions contemplated by the Plan are hereby authorized
3 and approved in all respects (subject to the provisions of the Plan). The approvals and
4 authorizations specifically set forth in this Confirmation Order are nonexclusive and are not
5 intended to limit the authority of the Liquidation Trust, the Liquidation Trustee, or any officer,
6 director, or employee thereof (including professionals employed by the Liquidation Trust as
7 otherwise authorized and appropriate under the circumstances) to take any and all actions
8 necessary or appropriate to implement, effectuate, and consummate any and all documents or
9 transactions contemplated by the Plan or this Confirmation Order. Under this Confirmation
10 Order and applicable law and consistent with the Plan, the Liquidation Trust is authorized and
11 empowered, to take any and all such actions as the Liquidation Trustee may determine are
12 necessary or appropriate to implement, effectuate, and consummate any and all documents or
13 transactions contemplated by the Plan or this Confirmation Order.

14 The Liquidating Trust. The Liquidating Trust Declaration is hereby approved and shall
15 be fully enforceable according to its terms upon its execution (with such non-material changes as
16 agreed to between the parties thereto).

17 The Liquidating Trust shall be administered by Amanda Demby. (the "Liquidating
18 Trustee"), whose appointment is hereby approved. The terms of the Liquidating Trustee's
19 compensation as disclosed to the Bankruptcy Court is hereby approved. The Liquidating Trustee
20 shall have all powers, rights, duties, and protections afforded the Liquidating Trustee under the
21 Plan and any applicable Plan Document.

22 Exemption from Certain Transfer Taxes and Recording Fees. Under Bankruptcy Code
23 section 1146(a), any transfers of property under the Plan, or any transfers of property made in
24 connection therewith shall not be subject to any document recording tax, conveyance fee,
25 intangibles or similar tax, mortgage tax, stamp act, real estate transfer tax, mortgage recording
26 tax, Uniform Commercial Code filing or recording fee, regulatory filing or recording fee, or
27 other similar tax or governmental assessment to the fullest extent contemplated by section
28 1146(a) of the Bankruptcy Code, and upon entry of this Confirmation Order, the appropriate

1 state or local governmental officials or agents shall forgo the collection of any such tax or
 2 governmental assessment and to accept for filing and recordation any of the foregoing
 3 instruments or other documents without the payment of any such tax or governmental
 4 assessment. The Bankruptcy Court shall retain specific jurisdiction with respect to these matters.

5 Bar Dates and Other Deadlines. The bar dates, deadlines, and claims procedures set forth
 6 in the Plan, including those set forth or referenced in Articles 1.1.2, 1.1.13, 2.3, 5.4, 6.6, 7.2.12,
 7 12.1.3, of the Plan, are hereby approved, including the time for filing Administrative Claims and
 8 the time for filing Professional Fee Claims and Administrative Expense Claims.

9 Allowed Administrative Claim. The following sentence is inserted at the end of **Sections**
 10 **1.1.5 and 12.12** of the Plan: “Quarterly fees payable to the Office of the United States Trustee
 11 do not require allowance under section 503 and shall not be subject to the Administrative
 12 Expense Claim Bar Date.”

13 Exculpation and Limitation of Liability. **Section 9.5** of the Plan is hereby approved in its
 14 entirety, and shall be, and hereby is, effective and binding subject to the terms thereof.

15 Injunction. **Section 9.3** in the Plan is deleted. **Section 9.4** is amended in its entirety to
 16 read as follows: “Post-Confirmation Injunction. Because the Debtors will be liquidating their
 17 remaining Assets, the Debtors will not receive a discharge under this Plan. However, until all
 18 remaining Assets of the Debtors’ bankruptcy estates are administered, and except as otherwise
 19 provided in, or contemplated by, this Plan or the Confirmation Order, all persons and
 20 governmental units shall be barred from asserting against the Debtors, the Estates, or the
 21 Liquidating Trust, or the Liquidating Trustee or their respective successors, professionals, or
 22 property, any other or further Claims, demands, debts, rights, Causes of Action, liabilities, or
 23 Equity Interests based upon any act, omission, cause, transaction, state of facts, or other activity
 24 of any kind or nature that occurred prior to the Effective Date. Nothing contained in this **Section**
 25 **9.4** shall prohibit (i) the Holder of a Claim from litigating its right to have such Claim declared
 26 an Allowed Claim and paid in accordance with the distribution provisions of this Plan or enjoin
 27 or prohibit the interpretation or enforcement by the Holder of a Claim of any obligations of
 28 Debtor under this Plan, or (ii) the Office of the United States Trustee from acting in the event

1 that Debtor or, as otherwise appropriate, the Liquidation Trust does not pay quarterly fees
2 assessable by statute pursuant to 28 U.S.C. § 1930(a)(6).

3 Notice of Effective Date. The Liquidating Trustee shall provide notice of the Effective
4 Date pursuant to section 5.4 of the Plan in the form attached hereto as **Exhibit B**.

5 Change of Debtors' Names. Upon entry of this order, this Confirmation Order, the
6 Debtors' names shall be changed as follows: Holdings shall be "Post 135 Holdings, LLC" Retail
7 shall be "Post 135 Retail Corp." and Direct shall be "Post 135 Direct, Inc." Nothing in this order
8 shall require Debtors, the Liquidating Trust, or the Liquidating Trustee to file any further notices
9 of name change with any person or governmental unit. Hence forth, the Caption of the cases
10 shall be modified as shown on **Exhibit C** attached hereto.

11 References to Plan Provisions. The failure to include or specifically reference any
12 particular provision of the Plan in this Confirmation Order shall not diminish or impair the
13 effectiveness of such provision, it being the intent of the Court that the Plan be confirmed in its
14 entirety.

15 Plan and Confirmation Order Mutually Dependent. The provisions of this Confirmation
16 Order and the provisions of the Plan are hereby deemed nonseverable and mutually dependent.

17 Conflicts Between the Confirmation Order and the Plan. The provisions of the Plan and
18 of this Confirmation Order shall be construed in a manner consistent with each other so as to
19 effect the purposes of each; provided, however, that if there is determined to be any
20 inconsistency between any Plan provision and any provision of this Confirmation Order that
21 cannot be so reconciled, then, solely to the extent of such inconsistency, the provisions of the
22 Plan shall control.

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Retention of Jurisdiction. Under Bankruptcy Code sections 105(a) and 1142, and notwithstanding the entry of this Confirmation Order or the occurrence of the Effective Date, this Court, except as otherwise provided in the Plan or herein, shall retain jurisdiction over all matters arising out of, and related to, the Chapter 11 Cases and the Plan to the fullest extent permitted by law, including.

SO ORDERED.

Respectfully Submitted:

Approved/Disapproved

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By: /s/ Edward M. McDonald

/s/ William M. Noall
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LR 9021 CERTIFICATION

In accordance with LR 9021, counsel submitting this document certifies that the order accurately reflects the court's ruling and that (check one):

- ☐ The court waived the requirement of approval under LR 9021(b)(1).
- ☐ No party appeared at the hearing or filed an objection to the motion.
- ☒ I have delivered a copy of this proposed order to all counsel who appeared at the hearing, and any unrepresented parties who appeared at the hearing, and each has approved or disapproved the order, or failed to respond, as indicated in proposed order.
- ☐ I certify that this is a case under Chapter 7 or 13, that I have served a copy of this order with the motion pursuant to LR 9014(g), and that no party has objection to the form or content of the order.

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EXHIBIT A
(Plan of Reorganization)

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UNITED STATES BANKRUPTCY COURT
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In re:

GUMP'S HOLDINGS, LLC

☐ Affects this Debtors.

☒ Affects all Debtors.

☐ Affects Gump's Corp.

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Case No.: BK-S-18-14683-mkn
Chapter 11

Jointly administered with:

No. BK-S-18-14684-mkn (In re Gump's Corp.)

No. BK-S-18-14685-mkn (In re Gump's By
Mail, Inc.)

Date: N/A

Time: N/A

DEBTORS' JOINT PLAN OF LIQUIDATION (AS REVISED)

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Debtors and debtors-in-possession Gump's Holdings, LLC, a Nevada limited liability company ("Holdings"), Gump's Corp., a California corporation ("Retail"), and Gump's By Mail, Inc., a Delaware corporation ("Direct" and, collectively with Holdings and Retail, the "Debtors"), propose this *Debtors' Joint Plan of Liquidation* (the "Plan") for the resolution of Debtors' outstanding Claims and Equity Securities (as these terms are defined herein). All Holders of Claims and Equity Securities (as both terms are defined herein), and other parties-in-interest should refer to the Disclosure Statement (as this term is defined herein) for a discussion of Debtors' history, assets, historical financial data, and for a summary and analysis of this Plan and certain related matters. All Holders of Claims against and Equity Securities in any of the Debtors are encouraged to read this Plan, the Disclosure Statement, and the related solicitation materials in their entirety before voting to accept or reject this Plan.

Subject to the restrictions on modifications set forth in Section 1127 of the Bankruptcy Code and Bankruptcy Rule 3019, and those restrictions on modifications set forth in Article 11 to this Plan, Debtors expressly reserve the right to alter, amend, strike, withdraw, or modify this Plan one or more times before its substantial consummation.

1. DEFINITIONS, RULES OF INTERPRETATION, AND COMPUTATION OF TIME

1.1. Definitions. For purposes of this Plan, except as expressly provided or unless the context otherwise requires, all capitalized terms not otherwise defined shall have the meanings ascribed to them in this Article 1. Any term used in this Plan that is not defined herein but is defined in the Bankruptcy Code or the Bankruptcy Rules, shall have the meaning ascribed to that term in the Bankruptcy Code or the Bankruptcy Rules, in that order of priority. Whenever the context requires, such terms shall include the plural as well as the singular, the masculine gender shall include the feminine, and the feminine gender shall include the masculine. Subject to the foregoing, as used in this Plan, the following terms shall have the following meanings.

1.1.1. Administrative Claim. A Claim for any cost or expense of administration of the Chapter 11 Case allowed under Sections 503(b) or 507(b) of the Bankruptcy Code and entitled to priority under Section 507(a)(1) of the Bankruptcy Code, including, but not limited to: (i) fees payable pursuant to 28 U.S.C. § 1930; (ii) the actual and necessary costs and expenses incurred after the Petition Date of preserving the Estates, including wages, salaries, or commissions for services rendered after the commencement of the Chapter 11 Case; (iii) all Governmental Unit Claims arising between the Petition Date and the Effective Date, including those Governmental Unit Claims for which returns are not yet due; and (iv) all Professional Fees approved by the Bankruptcy Court pursuant to interim and final allowances. To the extent that a Claim is allowed pursuant to Sections 365(d)(3) and (d)(5) of the Bankruptcy Code, such Claim shall also be deemed an "Administrative Claim" under this paragraph.

1.1.2. Administrative Expense Claim Bar Date. The end of the first Business Day occurring on or after the thirtieth (30th) calendar day after the Effective Date.

1.1.3. Administrative Expense Claim Reserve. The Cash reserve to be created by the Debtors and distributed to the Liquidating Trust on the Effective Date in amounts sufficient for the Liquidating Trustee to make distributions under the Plan and the Liquidating Trust Agreement on account of all Allowed and Disputed Administrative Expense Claims incurred or accruing as of the Effective Date in accordance with the requirements of Section 1129(a)(9)(A) of the Bankruptcy Code. The Administrative Expense Claim Reserve shall not include the Professional Fees Escrow, which shall be separately maintained in accordance with this Plan. Funds in the Administrative Expense Claim Reserve may be applied only to payment of Allowed Administrative Expense

Claims until all Allowed Administrative Expense Claims are paid in full or the Administrative Expense Claim Reserve is exhausted.

1.1.4. Affiliate. This term has the meaning set forth in Section 101(2) of the Bankruptcy Code.

1.1.5. Allowed Administrative Claim. An Administrative Claim as to which no objection has been filed or, if an objection has been filed, has been resolved by the allowance of such Administrative Claim by a Final Order of the Bankruptcy Court; or which requires payment in the ordinary course and as to which there is no Final Order of the Bankruptcy Court in effect which prohibits any such payment.

1.1.6. Allowed Claim. A Claim or any portion thereof that is not a Disputed Claim: (i) that is allowed pursuant: (w) to this Plan or Final Order of the Bankruptcy Court, (x) to any stipulation executed prior to the Confirmation Date and approved by the Bankruptcy Court, (y) to any stipulation with Debtors or the Liquidating Trustee, as applicable, executed on or after the Confirmation Date and approved by the Bankruptcy Court, or (z) to any contract, instrument, or other agreement entered into or assumed in connection herewith; (ii) proof of which, requests for payment of which, or application for allowance of which, was filed or deemed to be filed on or before the Bar Date for filing proofs of Claim or requests for payment of Claims of such type against Debtors; or (iii) if no proof of Claim is filed, which has been or hereafter is listed by Debtors in the Schedules as liquidated in amount and not disputed or contingent; and in the case of (ii) or (iii), no objection to the allowance thereof has been interposed within the applicable period of limitation fixed by this Plan, the Bankruptcy Code, the Bankruptcy Rules, or the Bankruptcy Court or the Bankruptcy Court has entered a Final Order Allowing all or a portion of such Claim.

1.1.7. Assets. All of the assets, property, interests, and effects, real and personal, tangible and intangible, wherever situated, including Causes of Action, of Debtors, as they exist on the Effective Date.

1.1.8. Avoidance Actions. All avoidance, preference, recovery, subordination, and other similar actions preserved for the Estates under the Bankruptcy Code, including but not limited to those set forth in Sections 510, 541, 542, 543, 544, 545, 547, 548, 549, 550, 551, 553(b), and 724(a) of the Bankruptcy Code, regardless of whether or not such action has been commenced prior to the Effective Date.

1.1.9. Ballot. The form of ballot or ballots that will be distributed with the Disclosure Statement to Holders of Claims entitled to vote under this Plan in connection with the solicitation of acceptances of this Plan.

1.1.10. Bankruptcy Code. The Bankruptcy Reform Act of 1978, Title 11, United States Code, as applicable to the Chapter 11 Case, as now in effect or hereafter amended, 11 U.S.C. §§ 101, et seq.

1.1.11. Bankruptcy Court. The United States Bankruptcy Court for the District of Nevada having jurisdiction over the Chapter 11 Cases and, to the extent of the withdrawal of any reference under Section 157 of Title 28 of the United States Code and/or the General Order of the United States District Court for the District of Nevada, pursuant to Section 151 of Title 28 of the United States Code and /or United States District Court for the District of Nevada

1.1.12. Bankruptcy Rules. Collectively, the Federal Rules of Bankruptcy Procedure, as applicable to the Chapter 11 Cases, promulgated under 28 U.S.C. § 2075 and

the general, local, and chamber rules of the Bankruptcy Court as applicable to the Chapter 11 Cases, as now in effect or hereinafter amended.

1.1.13. Bar Date. The date or dates established by the Bankruptcy Court, the Bankruptcy Code, and/or the Bankruptcy Rules for the filing of proofs of Claim for all Creditors, exclusive of, Administrative Claims.

1.1.14. Business Day. Any day, other than a Saturday, Sunday, or “legal holiday” (as defined in Bankruptcy Rule 9006(a)).

1.1.15. Cash. The legal tender of the United States of America or the equivalent thereof, including bank deposits, checks, negotiable instruments, wire transfers of immediately available funds, or other cash equivalents.

1.1.16. Causes of Action. All actions, causes of action, claims, liabilities, Avoidance Actions, torts, liens, derivative actions, proceedings, obligations, rights, suits, debts, contracts, damages, judgments, remedies, demands, setoffs, defenses, recoupments, crossclaims, counterclaims, third-party claims, indemnity claims, contribution claims and any other claims disputed or undisputed, suspected or unsuspected, foreseen or unforeseen, known or unknown, direct or indirect, choate or inchoate, existing or hereafter arising, in law, equity or otherwise, based in whole or in part upon any act or omission or other event occurring prior to the Petition Date or during the course of the Chapter 11 Cases that Debtors or the Estates may have against any Person, including but not limited to, those listed on Schedule 1.1.15 hereto. Failure to list Causes of Action on Schedule 1.1.15 shall not constitute a waiver or release by Debtors or the Liquidating Trustee of such Causes of Action.

1.1.17. Chachas. Chachas means both jointly or severally John G. Chachas, the John G. Chachas Trust aka the J.G. Chachas Trust and the George G. Chachas Trust.

1.1.18. Chapter 11 Cases. The cases under Chapter 11 of the Bankruptcy Code of each of the Debtors, having case numbers BK-S-18-14683-mkn, BK-S-18-14684-mkn, and BK-S-18-14685-mkn, including all adversary proceedings pending in connection therewith.

1.1.19. Claim. Any right to payment from any of the Debtors, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured arising at any time before the Effective Date or relating to any event that occurred before the Effective Date, or any right to an equitable remedy for breach of performance if such breach gives rise to a right of payment from any of the Debtors, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured, or unsecured.

1.1.20. Class. A category of Holders of Claims or Equity Securities as classified in this Plan.

1.1.21. Confirmation. The entry by the Bankruptcy Court of the Confirmation Order on the dockets of the Chapter 11 Cases.

1.1.22. Confirmation Date. The date upon which the Bankruptcy Court enters the Confirmation Order on the dockets of the Chapter 11 Cases.

1.1.23. Confirmation Hearing. The duly-noticed initial hearing held by the Bankruptcy Court to confirm this Plan pursuant to Section 1128 of the Bankruptcy Code,

and any subsequent hearing held by the Bankruptcy Court from time to time to which the initial hearing is adjourned without further notice other than the announcement of the adjourned dates at the Confirmation Hearing or by a subsequent order of the Bankruptcy Court.

1.1.24. Confirmation Order. The order or orders entered by the Bankruptcy Court confirming this Plan pursuant to Section 1129 of the Bankruptcy Code.

1.1.25. Creditor. Any Holder of a Claim, whether such Claim is an Allowed Claim.

1.1.26. Creditor Committee. The Official Committee of Unsecured Creditors appointed pursuant to Section 1102(a)(1) of the Bankruptcy Code on August 20, 2018 [ECF No. 81] in the Chapter 11 cases of Retail and Direct.

1.1.27. Cure. The distribution on the Effective Date or as soon thereafter as practicable of Cash, or such other property as may be agreed upon by the parties or ordered by the Bankruptcy Court, with respect to the assumption of an Executory Contract or Unexpired Lease pursuant to Section 365(b) of the Bankruptcy Code, or with respect to any other debt instrument, in an amount equal to: (i) all unpaid monetary obligations due under such executory contract or unexpired lease or required to pay to bring current the debt instrument and thereby reinstate the debt and return to the pre-default conditions to the extent such obligations are enforceable under the Bankruptcy Code or applicable non-bankruptcy law; and (ii) with respect to any debt instrument, if a claim arises from a Debtors' failure to perform any non-monetary obligation as set forth in Sections 1124(2)(C) and 1124(2)(D) of the Bankruptcy Code, payment of the dollar amount which compensates the Holder of such a claim for any actual pecuniary loss incurred by such Holder as a result of any such failure and the dollar amount of the Claim that is established by the Holder's sworn declaration and accompanying admissible evidence filed with the Bankruptcy Court and served upon Debtors' counsel on or before such date ordered by the Bankruptcy Court for the filing of objections to the disclosure statement, subject to any of Debtors' defenses.

1.1.28. Debtors. Gump's Holdings, LLC, a Nevada limited liability company, Gump's Corp., a California corporation, and Gump's By Mail, Inc., a Delaware corporation, the debtors and debtors-in-possession in the Chapter 11 Cases pursuant to Section 1108 of the Bankruptcy Code.

1.1.29. Debtor Professionals. This term means persons retained pursuant to Sections 326, 327, 328, 363, and 1103 of the Bankruptcy Code, or otherwise retained during the Chapter 11 Cases to perform professional services on behalf of the Debtors, their Estates, or the Committee.

1.1.30. Disbursing Agent. The Debtors prior to the Effective Date, and the Liquidating Trustee upon the occurrence of the Effective Date.

1.1.31. Disclosure Statement. The disclosure statement that relates to this Plan, as amended, supplemented, or modified from time to time, describing this Plan that is prepared and distributed in accordance with, without limitation, Sections 1125, 1126(b), and 1145 of the Bankruptcy Code, Bankruptcy Rule 3017, and other applicable law.

1.1.32. Disputed Claim or Disputed Equity Security. A Claim or Equity Security or any portion thereof that is: (i) subject to timely objection interposed by a Debtor, the Liquidating Trust or any party-in-interest entitled to file and prosecute such objection in a Debtor's Chapter 11 Case, if at such time such objection has not been withdrawn or determined by Final Order; (ii) a Claim that is listed by a Debtor as disputed, unliquidated

or contingent in the Schedules, with respect to which no proof of claim has been timely filed; or (iii) a Claim which is contingent, unmatured, or unliquidated on or immediately before the Confirmation Date; provided, however, that the Bankruptcy Court may estimate a Disputed Claim for purposes of allowance pursuant to Section 502(c) of the Bankruptcy Code. The term "Disputed," when used to modify a reference in this Plan to any Claim or Equity Security (or Class of Claims or Equity Securities), shall mean a Claim or Equity Security (or any Claim or Equity Security in such Class) that is a Disputed Claim or Disputed Equity Security. In the event there is a dispute as to classification or priority of a Claim or Equity Security, it shall be considered a Disputed Claim or Disputed Equity Security in its entirety. Until such time as a contingent, unmatured, or unliquidated Claim becomes fixed and absolute, such Claim shall be treated as a Disputed Claim and not an Allowed Claim for purposes related to allocations and distributions under this Plan.

1.1.33. Disputed Claim Reserve. A reserve established by the Liquidating Trust to hold in one or more accounts Cash or other Assets equal to the aggregate amount thereof that would have been distributed in accordance with the terms of this Plan on account of a Disputed Claim is such claim were allowed.

1.1.34. Dissolution Date. The first Business Day after all Holders of Allowed Administrative Claims have received full payment as provided for herein, upon which the Debtors shall dissolve as provided for in their organizational documents and applicable law.

1.1.35. Distribution. Any distribution of Assets by the Debtors or the Liquidating Trustee as the Disbursing Agent.

1.1.36. Distribution Record Date. This term means the date on which an order conditionally or finally approving the Disclosure Statement under Section 1125 of the Bankruptcy Code is entered.

1.1.37. D&O Insurance Policies. All primary and excess insurance policies of the Debtors that provide for, among other things, coverage for liability related to the actions or omissions of the Debtors' directors and officers

1.1.38. Effective Date. The latest to occur of: (i) the first (1st) Business Day that is at least fourteen (14) days after the Confirmation Date and on which no stay of the Confirmation Order is in effect; and (ii) the first (1st) Business Day on which all of the conditions set forth in Article 8 to this Plan have been satisfied or waived.

1.1.39. Equity Security. This term has the meaning set forth in Section 101(16) of the Bankruptcy Code and includes the shares of stock in each of Retail and Direct and the membership interests in Holdings, and any warrants, options, redemption rights, dividend rights, liquidating preferences, rights to purchase any such Equity Security, or any other rights related thereto.

1.1.40. Estates. The Estates created for Debtors in each of the Chapter 11 Cases pursuant to Section 541 of the Bankruptcy Code.

1.1.41. Executory Contract. A contract to which any of the Debtors is a party that is subject to assumption or rejection under Section 365 of the Bankruptcy Code.

1.1.42. Final Order. An order, judgment, or other decree of the Bankruptcy Court, or other court of competent jurisdiction, entered on the docket of such court, that has not been reversed, reconsidered, stayed, modified, or amended, that is in full force and effect, and as to which order or judgment: (i) the time to appeal, seek review or rehearing, or

petition for certiorari has expired and no timely-filed appeal or petition for review, rehearing, remand, or certiorari is pending; (ii) any appeal taken or petition for certiorari or request for reconsideration or further review or rehearing filed: (a) has been resolved by the highest court to which the order or judgment was appealed or from which review, rehearing, or certiorari was sought; or (b) has not yet been resolved by such highest court, but such order has not been stayed pending appeal. Notwithstanding the foregoing, the Confirmation Order shall specifically become a Final Order on the first Business Day that is fourteen (14) days after the entry of such Confirmation Order unless any appeal of such Confirmation Order was accompanied by a stay pending appeal.

1.1.43. General Unsecured Claim. A Claim, including a Claim for indemnification, that is not secured by a Lien or other charge against or interest in property in which the Estate has an interest and is not a Section 507(a)(2) or 507(a)(3) Claim, an Administrative Claim, or a Priority Unsecured Claim. General Unsecured Claims shall also include all Claims arising under Section 502(g) of the Bankruptcy Code.

1.1.44. Governmental Unit. The term shall have the meaning set forth in Section 101(27) of the Bankruptcy Code.

1.1.45. Governmental Unit Claims. Every Claim of a Governmental Unit which is set forth in Section 507(a)(8) of the Bankruptcy Code.

1.1.46. Holder. An entity holding an Equity Security or Claim.

1.1.47. Impaired. This term shall have the meaning ascribed within Section 1124 of the Bankruptcy Code.

1.1.48. Initial Distribution Date. The first Business Day following the date that is thirty (30) days after the Effective Date.

1.1.49. Intercompany Claim. A Claim held by one of the Debtors against another of the Debtors.

1.1.50. Joint Administration Order. The *Order Directing Joint Administration of the Debtors' Chapter 11 Cases Under Fed. R. Bank. P. 1015(b)* entered by the Bankruptcy Court on August 10, 2018, providing for the joint administration of the Chapter 11 Cases, with Holdings being the lead case.

1.1.51. Lien. This term shall have the meaning set forth in Section 101(37) of the Bankruptcy Code.

1.1.52. Liquidating Trust. The liquidating trust created pursuant to the Liquidating Trust Agreement.

1.1.53. Liquidating Trustee. The Person selected to serve as the trustee under the Liquidating Trust Agreement.

1.1.54. Liquidating Trust Beneficial Interests. The interests issued in the Liquidating Trust to be distributed pursuant to this Plan, the Confirmation Order, and the Liquidating Trust Agreement.

1.1.55. Liquidating Trust Agreement. The Liquidating Trust Agreement to be entered into by the Debtors and the Liquidating Trustee as of the Effective Date. The Liquidating Trust Agreement shall be in substantially the form filed with the Bankruptcy Court in the Plan Supplement and as approved by the Creditor Committee.

1 **1.1.56. Liquidating Trust Property.** All Assets and Causes of Action held at any
2 time by Debtors or their Estates as of the Effective Date, and proceeds of the foregoing.

3 **1.1.57. Lopez.** Tony Lopez, the Responsible Person designated by the Debtors
4 pursuant to Red. R. Bankr. P. 9001(5).

5 **1.1.58. Person.** An individual, corporation, limited liability company, partnership,
6 association, joint stock company, joint venture, estate, trust, unincorporated organization
7 or government, governmental unit, or any subdivision thereof or any other entity.

8 **1.1.59. Petition Date.** August 3, 2018, the date on which voluntary Chapter 11
9 petitions were filed by each of the Debtors, thereby commencing the Chapter 11 Cases.

10 **1.1.60. Plan.** This Joint Plan of Liquidation, either in its present form or as it may
11 be amended, supplemented, or modified from time to time, including all exhibits and
12 schedules annexed hereto or referenced herein.

13 **1.1.61. Plan Supplement.** The supplement to this Plan, which shall include any
14 post-Effective Date operative documents for the Liquidating Trust, to be filed no later than
15 10 days prior to the commencement of the Confirmation Hearing.

16 **1.1.62. Priority Claim Reserve.** The Cash reserve to be created by the Debtors and
17 distributed to the Liquidating Trustee on the Effective Date in amounts sufficient for the
18 Liquidating Trustee to make distributions under the Plan and the Liquidating Trust
19 Agreement on account of all Allowed Priority Claims as of the Effective Date in
20 accordance with Section 1129(a)(9) of the Bankruptcy Code. Funds in the Priority Claim
21 Reserve may be applied only to payment of Allowed Priority Claims until all Allowed
22 Priority Claims are paid in full or the Priority Claim Reserve is exhausted.

23 **1.1.63. Priority Tax Claims.** Any and all Governmental Unit Claims accorded
24 priority in right of payment under Section 507(a)(8) of the Bankruptcy Code.

25 **1.1.64. Priority Unsecured Claims.** Any and all Claims accorded priority in right of
26 payment under Section 507(a) of the Bankruptcy Code.

27 **1.1.65. Professional Fees.** The Administrative Claims for compensation and
28 reimbursement submitted pursuant to Sections 327, 328, 330, or 331 of the Bankruptcy
Code of Persons: (i) employed pursuant to an order of the Bankruptcy Court under Sections
327, 328 or 1102 of the Bankruptcy Code; and (ii) for whom compensation and
reimbursement has been allowed by the Bankruptcy Court pursuant to Section 503(b) of
the Bankruptcy Code or by other Final Order.

1.1.66. Professional Fee Reserve. An account to be opened by the Liquidating
Trustee and funded by the Debtors on or before the Effective Date in the amounts necessary
to fund the projected Professional Fee Claims. Funds in the Professional Fee Reserve may
be applied only to payment of Allowed Professional Fees until all Allowed Professional
Fees are paid in full or the Professional Fee Reserve is exhausted.

1.1.67. Proof of Claim. A proof of Claim filed by a Creditor in accordance with
Section 501 of the Bankruptcy Code and Bankruptcy Rule 3001.

1.1.68. Pro Rata. The ratio of an Allowed Claim in a particular class to the
aggregate amount of all Allowed Claims in such Class.

1.1.69. Schedules. The schedules of assets and liabilities and any amendments thereto filed by each of the Debtors with the Bankruptcy Court in accordance with Section 521(1) of the Bankruptcy Code.

1.1.70. Secured Claim. A Claim that is secured by a Lien against property of the Estates to the extent of the value of such Creditor's interest in the Estate's interest in such property, which Lien is valid, perfected, and enforceable pursuant to applicable law or by reason of a Final Order of the Bankruptcy Court, or to the extent of the amount of such Claim subject to setoff in accordance with Section 553 of the Bankruptcy Code, in either case as determined pursuant to Section 506(a) of the Bankruptcy Code.

1.1.71. Unexpired Lease. A lease of real property or personal property to which a Debtor is a party that is subject to assumption or rejection under Section 365 of the Bankruptcy Code.

1.1.72. Unimpaired. This term has the meaning set forth in Section 1124 of the Bankruptcy Code.

1.2. Computation of Time. In computing any period of time prescribed or allowed by this Plan, unless otherwise expressly provided, the provisions of Bankruptcy Rule 9006(a) shall apply.

1.3. Rules of Interpretation. For purposes of this Plan only: (i) any reference in this Plan to a contract, instrument, release, or other agreement or documents being in particular form or on particular terms and conditions means that such document shall be substantially in such form or substantially on such terms and conditions; (ii) any reference in this Plan to an existing document or exhibit filed or to be filed means such document or exhibit as it may have been or may be amended, modified, or supplemented; (iii) unless otherwise specified, all references in this Plan to Sections, Articles, Schedules, and Exhibits are references to Sections, Articles, Schedules, and Exhibits of or to this Plan; (iv) the words "herein," "hereof," "hereto," and "hereunder" refer to this Plan in its entirety rather than to a particular portion of this Plan; (v) captions and headings to Articles and Sections are inserted for convenience of reference only and are not intended to be a part of or to affect the interpretation of this Plan; and (vi) the rules of construction and definitions set forth in Sections 101 and 102 of the Bankruptcy Code and in the Bankruptcy Rules shall apply unless otherwise expressly provided.

1.4. Exhibits, Plan Schedules, and Plan Supplement. All exhibits and schedules attached to this Plan and all documents contained in the Plan Supplement are incorporated into and are a part of this Plan as if set forth in full herein.

2. TREATMENT OF UNCLASSIFIED CLAIMS

2.1. General. Pursuant to Section 1123(a)(1) of the Bankruptcy Code, the Claims against Debtors set forth in this Article 2 are not classified within any Class. The Holders of such Unclassified Claims are not entitled to vote on this Plan. The treatment of the Claims set forth below is consistent with the requirements of Section 1129(a)(9)(A) of the Bankruptcy Code.

2.2. Treatment of Administrative Claims.

Each Allowed Administrative Claim shall be paid by the Disbursing Agent upon the latest of: (i) the Effective Date or as soon thereafter as is practicable; (ii) such date as may be fixed by the Bankruptcy Court, or as soon thereafter as practicable, (iii) the fourteenth (14) Business Day after such Claim is Allowed, or as soon thereafter as practicable; and (iv) such date as the Holder of such Claim and Debtors or the Liquidating Trustee, as applicable, shall agree upon.

The Confirmation Order will establish the Administrative Expense Claim Bar Date for Administrative Expense Claims, other than Professional Fee Claims, which shall be thirty (30) days after the Effective Date. Holders of such Administrative Expense Claims who fail to file a motion, pursuant to Section 503 of the Bankruptcy Code, with the Bankruptcy Court on or before the Administrative Expense Claim Bar Date shall be forever barred from doing so. The notice of confirmation delivered pursuant to Bankruptcy Rules 2002(f) and 3020(c) will set forth such date and constitute notice of the Administrative Claim Bar Date.

2.3. Treatment of Professional Fee Claims.

On the Effective Date, the Liquidating Trustee shall establish and fund the Professional Fee Reserve from Cash and other Assets not held in the Administrative Expense Claim Reserve or Priority Claim Reserve. All Professionals seeking an award by the Bankruptcy Court of compensation for services rendered and reimbursement of expenses incurred through and including the Effective Date under Sections 330 or 331 of the Bankruptcy Code or otherwise under a separate standard ordered by the Bankruptcy Court or entitled to the priorities established under Sections 503(b)(2), 503(b)(3), 503(b)(4) or 503(b)(5) of the Bankruptcy Code, shall (a) file their respective final applications for allowance of compensation for services rendered and reimbursement of expenses incurred through the Effective Date by not later than the date which is thirty (30) days after the Effective Date or such other date as is fixed by the Bankruptcy Court and (b) if granted such an award by the Bankruptcy Court, be paid in full in Cash in such amounts as are Allowed by the Bankruptcy Court (i) on the date upon which such Administrative Expense Claim becomes an Allowed Administrative Expense Claim or as soon thereafter as is practicable, (ii) upon such other terms as may be mutually agreed upon between such holder of an Administrative Expense Claim and the Liquidating Trustee, or (iii) in accordance with the terms of any applicable order entered by the Bankruptcy Court.

With respect to payment of the Allowed Professional Fees of the Creditor Committee, (i) the Debtors shall pay the fees approved by the Court prior to the Effective Date, and (ii) the Liquidating Trustee shall pay the fees approved by the Court after the Effective Date.

2.4. Treatment of Priority Tax Claims. Each Allowed Priority Tax Claim shall be paid in full in Cash in an amount equal to such Allowed Priority Tax Claim on the later of: (i) the Effective Date or as soon thereafter as is practicable; (ii) such date as may be fixed by the Bankruptcy Court, or as soon thereafter as practicable, (iii) the fourteenth (14th) Business Day after such Claim is Allowed, or as soon thereafter as practicable; (iv) not later than 5 years following the Petition Date (and in such case such claim shall be treated by paying a total value, as of the Effective Date of the Plan, equal to the allowed amount of such claim on such date; and (5) on such date as the Holder of such Claim and the Debtors or the Liquidating Trustee, as applicable, shall agree upon. Until an Allowed Priority Tax Claim is paid in full, the unpaid balance shall accrue statutory interest from the Effective Date fixed at the federal statutory rate in effect with respect to such Priority Tax Claim on the Petition Date.

3. DESIGNATION OF CLASSES OF CLAIMS AND EQUITY SECURITIES

Pursuant to this Plan and in accordance with Section 1123(a)(1) of the Bankruptcy Code, all Claims and Equity Securities (except unclassified Claims) are placed in the Classes described below.

A Claim or Equity Security is classified in a particular Class only to the extent that the Claim or Equity Security qualifies within the description of that Class and is classified in other Classes only to the extent that any remainder of the Claim or Equity Security qualifies within the description of such other Classes. A Claim or Equity Security is also classified in a particular Class only to the extent that such Claim or Equity Security is an Allowed Claim or Allowed Equity Security in that Class and has not been paid, released, or otherwise satisfied prior to the Effective

Date, except as otherwise provided under this Plan.

With respect to Claims within classes described as Unimpaired under this Plan, nothing shall affect the rights and legal and equitable defenses of Debtors and the Liquidating Trust regarding such Claims including but not limited to, all rights in respect of legal and equitable defenses to setoff or recoupment against such Claims.

Class	Type	Description	Treatment
Class 1(a)	Secured Claims (Holdings)	Class 1 consists of the Secured Claims of Holdings. Each Holder of a Secured Claim of Holdings shall be its own separate subclass within Class 1, and each subclass shall be deemed to be a separate class for purposes of this Plan.	Unimpaired. No Solicitation required.
Class 1(b)	Secured Claims (Retail)	Class 1(b) consists of the Secured Claims of Retail. Each Holder of a Secured Claim of Retail shall be its own separate subclass within Class 1(b), and each subclass shall be deemed to be a separate class for purposes of this Plan	Unimpaired. No Solicitation required.
Class 1(c)	Secured Claims (Direct)	Class 1(c) consists of the Secured Claims of Direct. Each Holder of a Secured Claim of Direct shall be its own separate subclass within Class 1(c), and each subclass shall be deemed to be a separate class for purposes of this Plan.	Unimpaired. No Solicitation required.
Class 2(a)	Priority Unsecured Claims (Holdings)	Class 2(a) consists of the Holders of Priority Unsecured Claims of Holdings.	Unimpaired. No solicitation required.
Class 2(b)	Priority Unsecured Claims (Retail)	Class 2(b) consists of the Holders of Priority Unsecured Claims of Retail.	Unimpaired. No solicitation required.
Class 2(c)	Priority Unsecured Claims (Direct)	Class 2(c) consists of the Holders of Priority Unsecured Claims of Direct.	Unimpaired. No solicitation required.
Class 3(a)	General Unsecured Claims (Holdings)	Class 3(a) consists of the Holders of General Unsecured Claims of Holdings.	Impaired. Solicitation required.
Class 3(b)	General Unsecured Claims (Retail)	Class 3(b) consists of the Holders of General Unsecured Claims of Retail.	Impaired. Solicitation required.

Class	Type	Description	Treatment
Class 3(c)	General Unsecured Claims (Direct)	Class 3(c) consists of the Holders of General Unsecured Claims of Direct.	Impaired. Solicitation required.
Class 4(a)	Intercompany Claim (Holdings)	Class 4(a) consists of the Intercompany Claims of Retail and Direct held by Holdings.	Impaired. No solicitation required.
Class 4(b)	Intercompany Claim (Retail)	Class 4(b) consists of the Intercompany Claims in Holdings and Direct held by Retail.	Impaired. No solicitation required.
Class 4(c)	Intercompany Claim (Direct)	Class 4(c) consists of the Intercompany Claims in Retail and Holdings held by Direct.	Impaired. No solicitation required.
Class 5(a)	Equity Security (Holdings)	Class 5(a) consists of the Holders of an Equity Security in Holdings other than those held by Chachas.	Impaired. No solicitation required.
Class 5(b)	Equity Security (Chachas – Holdings)	Class 5(b) consists of the Holders of an Equity Security in Holdings held only by Chachas.	Impaired. No solicitation required.
Class 5(c)	Equity Security (Retail)	Class 5(c) consists of the Holders of an Equity Security in Retail	Impaired. No solicitation required.
Class 5(d)	Equity Security (Direct)	Class 5(d) consists of the Holders of an Equity Security in Direct.	Impaired. No solicitation required.

4. DESIGNATION OF AND PROVISIONS FOR TREATMENT OF CLASSES OF CLAIMS UNDER THIS PLAN

4.1. Class 1 – Secured Claims

4.1.1. Class 1(a) –Secured Claims (Holdings). Each Allowed Secured Claim in Holdings, if any, shall, in full and final satisfaction of such Claim, receive on the Effective Date turnover of any collateral securing the Allowed Secured Claim. If the Allowed Secured Claim is fully secured by the collateral securing the Allowed Secured Claim, the Allowed Claim shall be deemed satisfied in full. To the extent the Allowed Secured Claim is not satisfied in full by the return of the collateral securing the Allowed Secured Claim, then the balance of the Allowed Claim shall be treated as an Allowed General Unsecured Claim in Class 3(a).

Creditors in Class 1(a) are Unimpaired under this Plan, deemed to have accepted this Plan pursuant to Section 1126(f) of the Bankruptcy Code, and are not entitled to vote on this Plan.

4.1.2. Class 1(b) – Secured Claims (Retail). Each Allowed Secured Claim of Retail, if any, shall, in full and final satisfaction of such Claim, receive on the Effective Date turnover of any collateral securing the Allowed Secured Claim. If the Allowed Secured Claim is fully secured by the collateral securing the Allowed Secured Claim, the

Allowed Claim shall be deemed satisfied in full. To the extent the Allowed Secured Claim is not satisfied in full by the return of the collateral securing the Allowed Secured Claim, then the balance of the Allowed Claim shall be treated as an Allowed General Unsecured Claim in Class 3(b).

Creditors in Class 1(b) are Unimpaired under this Plan, deemed to have accepted this Plan pursuant to Section 1126(f) of the Bankruptcy Code, and are not entitled to vote on this Plan.

4.1.3. Class 1(c) – Secured Claims (Direct). Each Allowed Secured Claim of Direct, if any, shall, in full and final satisfaction of such Claim, receive on the Effective Date turnover of any collateral securing the Allowed Secured Claim. If the Allowed Secured Claim is fully secured by the collateral securing the Allowed Secured Claim, the Allowed Claim shall be deemed satisfied in full. To the extent the Allowed Secured Claim is not satisfied in full by the return of the collateral securing the Allowed Secured Claim, then the balance of the Allowed Claim shall be treated as an Allowed General Unsecured Claim in Class 3(c).

Creditors in Class 1(c) are Unimpaired under this Plan, deemed to have accepted this Plan pursuant to Section 1126(f) of the Bankruptcy Code and are not entitled to vote on this Plan.

4.2. Class 2 – Priority Unsecured Claims

4.2.1. Class 2(a) – Priority Unsecured Claims (Holdings). Each Allowed Priority Unsecured Claim of Holdings, if any, shall, in full and final satisfaction of such Claim, be paid by the Disbursing Agent in full in Cash on the latest of: (i) the Initial Distribution Date, or as soon thereafter as is practical; (ii) such date as may be fixed by the Bankruptcy Court, or as soon thereafter as is practicable; (iii) the fourteenth (14th) Business Day after such Claim is Allowed, or as soon thereafter as is practicable; or (iv) such date as the Holder of such Claim and Holdings or the Liquidating Trustee, as applicable, have agreed or shall agree, plus pre-Petition Date interest due under applicable bankruptcy or non-bankruptcy law and claimed in a Proof of Claim by such Holder to the extent approved by the Bankruptcy Court or as included in the Schedules by Holdings.

Creditors in Class 2(a) are Unimpaired under this Plan, deemed to have accepted this Plan pursuant to Section 1126(f) of the Bankruptcy Code and are not entitled to vote on this Plan.

4.2.2. Class 2(b) – Priority Unsecured Claims (Retail). Each Allowed Priority Unsecured Claim of Retail, if any, shall, in full and final satisfaction of such Claim, be paid by the Disbursing Agent in full in Cash on the latest of: (i) the Initial Distribution Date, or as soon thereafter as is practical; (ii) such date as may be fixed by the Bankruptcy Court, or as soon thereafter as is practicable; (iii) the fourteenth (14th) Business Day after such Claim is Allowed, or as soon thereafter as is practicable; or (iv) such date as the Holder of such Claim and Retail or the Liquidating Trustee, as applicable, have agreed or shall agree, plus pre-Petition Date interest due under applicable bankruptcy or non-bankruptcy law and claimed in a Proof of Claim by such Holder to the extent approved by the Bankruptcy Court or as included in the Schedules by Retail.

Creditors in Class 5 are Unimpaired under this Plan, deemed to have accepted this Plan pursuant to Section 1126(f) of the Bankruptcy Code, and are not entitled to vote on this Plan.

4.2.3. Class 2(c) – Priority Unsecured Claims (Direct). Each Allowed Priority Unsecured Claim of Direct, if any, shall, in full and final satisfaction of such Claim, be paid by the Disbursing Agent in full in Cash on the latest of: (i) the Initial Distribution Date, or as soon thereafter as is practical; (ii) such date as may be fixed by the Bankruptcy Court, or as soon thereafter as is practicable; (iii) the fourteenth (14th) Business Day after such Claim is Allowed, or as soon thereafter as is practicable; or (iv) such date as the Holder of such Claim and Direct or the Liquidating Trustee, as applicable, have agreed or shall agree, plus pre-Petition Date interest due under applicable bankruptcy or non-bankruptcy law and claimed in a Proof of Claim by such Holder to the extent approved by the Bankruptcy Court or as included in the Schedules by Direct.

Creditors in Class 2(c) are Unimpaired under this Plan, deemed to have accepted this Plan pursuant to Section 1126(f) of the Bankruptcy Code, and are not entitled to vote on this Plan.

4.3. Class 3 – General Unsecured Claims

4.3.1. Class 3(a) – General Unsecured Claims (Holdings). Each Holder of an Allowed Unsecured Claim of Holdings shall participate Pro Rata with each other Holder of an Allowed Unsecured Claim of Holdings and shall receive, on the applicable Plan Distribution Date (or as soon as reasonably practicable thereafter), its Pro Rata Share of the Liquidating Trust Beneficial Interests as to which all Holders of Allowed Unsecured Claims of the Debtors in Classes 3(a), 3(b), and 3(c) would be entitled as if all such Classes were a single Class; provided, however, that a holder of an Allowed Unsecured Claim against more than one Debtor shall be treated as holding a single Allowed General Claim and limited to a single recovery on account of all such Allowed General Unsecured Claims.

Class 3(a) is impaired under this Plan, and the Holders of Allowed General Unsecured Claims in Class 3(a) are entitled to vote on this Plan.

4.3.2. Class 3(b) – General Unsecured Claims (Retail). Each Holder of an Allowed Unsecured Claim of Retail shall participate Pro Rata with each other Holder of an Allowed Unsecured Claim of Retail and shall receive, on the applicable Plan Distribution Date (or as soon as reasonably practicable thereafter), its Pro Rata Share of the Liquidating Trust Beneficial Interests as to which all Holders of Allowed Unsecured Claims of the Debtors in Classes 3(a), 3(b), and 3(c) would be entitled as if all such Classes were a single Class; provided, however, that a holder of an Allowed Unsecured Claim against more than one Debtor shall be treated as holding a single Allowed General Claim and limited to a single recovery on account of all such Allowed General Unsecured Claims.

Class 3(b) is impaired under this Plan, and the Holders of Allowed General Unsecured Claims in Class 3(b) are entitled to vote on this Plan.

4.3.3. Class 3(c) – General Unsecured Claims (Direct). Each Holder of an Allowed Unsecured Claim of Direct shall participate Pro Rata with each other Holder of an Allowed Unsecured Claim of Direct and shall receive, on the applicable Plan Distribution Date (or as soon as reasonably practicable thereafter), its Pro Rata Share of the Liquidating Trust Beneficial Interests as to which all Holders of Allowed Unsecured Claims of the Debtors in Classes 3(a), 3(b), and 3(c) would be entitled as if all such Classes were a single Class; provided, however, that a holder of an Allowed Unsecured Claim against more than one Debtor shall be treated as holding a single Allowed General Claim and limited to a single recovery on account of all such Allowed General Unsecured Claims.

Class 3(c) is impaired under this Plan, and the Holders of Allowed General Unsecured Claims in Class 3(c) are entitled to vote on this Plan.

4.4. Class 4 – Intercompany Claims

4.4.1. Class 4(a) – Intercompany Claims (Holdings). On the Effective Date the Intercompany Claims of Holdings shall be extinguished and the Holders thereof shall not receive and Distribution for such Intercompany Claims.

Class 4(a) is Impaired under this Plan. The Holders of Class 4(a) Intercompany Claims of Holdings are not entitled to vote on this Plan and are deemed to have voted no on this Plan.

4.4.2. Class 4(b) – Intercompany Claims (Retail). On the Effective Date the Intercompany Claims of Retail shall be extinguished and the Holders thereof shall not receive and Distribution for such Intercompany Claims.

Class 4(b) is Impaired under this Plan. The Holders of Class 4(b) Intercompany Claims of Retail are not entitled to vote on this Plan and are deemed to have voted no on this Plan.

4.4.3. Class 4(c) – Intercompany Claims (Direct). On the Effective Date the Intercompany Claims of Direct shall be extinguished and the Holders thereof shall not receive and Distribution for such Intercompany Claims.

Class 4(c) is Impaired under this Plan. The Holders of Class 4(c) Intercompany Claims of Direct are not entitled to vote on this Plan and are deemed to have voted no on this Plan.

4.5. Class 5 – Equity Securities

4.5.1. Class 5(a) – Equity Securities – Holdings. On the Dissolution Date, the Equity Securities of Holdings shall be extinguished and cancelled, and Holders of Class 5(a) Equity Securities shall not receive any Distribution on account of such Equity Securities.

Class 5(a) is Impaired under this Plan. The Holders of Class 5(a) Equity Securities in Holdings are not entitled to vote on this Plan and are deemed to have voted no on this Plan.

4.5.2. Class 5(b) – Equity Securities – Holdings (Chachas). On the Dissolution Date, the Equity Securities of Holdings held by Chachas shall be extinguished and cancelled, and Holders of Class 5(b) Equity Securities shall not receive any Distribution on account of such Equity Securities.

Class 5(b) is Impaired under this Plan. The Holders of Class 5(b) Equity Securities in Holdings are not entitled to vote on this Plan and are deemed to have voted no on this Plan.

4.5.3. Class 5(c) – Equity Security (Retail). On the Dissolution Date the Equity Securities of Retail shall be extinguished and cancelled, and Holders of Class 5(c) Equity Securities shall not receive any Distribution on account of such Equity Securities.

Class 5(c) is Impaired under this Plan. The Holders of Class 5(c) Equity Securities in Retail are not entitled to vote on this Plan and are deemed to have voted no on this Plan.

1 **4.5.4. Class 5(d) – Equity Securities (Direct).** On the Dissolution Date the
 2 Equity Securities of Direct shall be extinguished and cancelled, and Holders of Class 5(d)
 3 Equity Securities shall not receive any Distribution on account of such Equity Securities.

4 Class 5(d) is Impaired under this Plan. The Holders of Class 5(d) Equity Securities
 5 in Direct are not entitled to vote on this Plan and are deemed to have voted no on this Plan.

6 **5. MEANS FOR IMPLEMENTATION OF PLAN**

7 **5.1. Operations Between Confirmation Date and the Effective Date.** Between the
 8 Confirmation Date and the Effective Date. The Debtors shall continue to operate as debtors in
 9 possession pursuant to Section 1107 of the Bankruptcy Code, and as a Liquidating Trust on and
 10 after the Effective Date. The retention and employment of the Debtor Professionals shall terminate
 11 as of the Effective Date, *provided, however*, that (i) the Debtors shall be deemed to exist, and their
 12 Debtor Professionals shall be retained, after such date only with respect to (a) applications filed
 13 pursuant to Sections 330 and 331 of the Bankruptcy Code, and to the extent necessary (b) motions
 14 seeking the enforcement of the provisions of the Plan or the Confirmation Order, and (ii) nothing
 15 herein shall limit or preclude the Liquidating Trustee from retaining a Debtor Professional to
 16 provide services subsequent to the Effective Date on the same terms and conditions in effect prior
 17 to the Effective Date without the need to obtain Bankruptcy Court approval. Upon the Effective
 18 Date, the Debtors' boards of directors shall be deemed to have resigned, and, subject to Section
 19 5.13 of the Plan, the Debtors shall be dissolved.

20 **5.2. Plan Implementation Occurring on the Effective Date.** On the Effective Date,
 21 except as otherwise provided in the Plan or any agreement, instrument or other document
 22 incorporated in the Plan, all transactions that are required to occur on the Effective Date under the
 23 terms of this Plan shall be deemed to have occurred simultaneously.

24 **5.3. Establishment of the Liquidating Trust.**

25 **5.3.1. Liquidating Trust Agreement.** Without any further action of any of the
 26 Debtors, the Liquidating Trust Agreement shall become effective on the Effective Date in
 27 accordance with the Liquidating Trust Agreement for the benefit of holders of a
 28 Liquidating Trust Beneficial Interests. The Liquidating Trust Agreement shall govern the
 29 Liquidating Trust. The Liquidating Trust Agreement shall (i) be in form and substance
 30 consistent in all respects with this Plan and (ii) contain customary provisions for trust
 31 agreements utilized in comparable circumstances, including any and all provisions
 32 necessary to ensure continued treatment of the Liquidating Trust as a grantor trust and the
 33 holders of Liquidating Trust Beneficial Interests as the grantors and owners thereof for
 34 U.S. federal income tax purposes. All relevant parties (including, the Debtors, the
 35 Liquidating Trustee, and the holders of Liquidating Trust Beneficial Interests) will take
 36 all actions necessary to cause title to the Liquidating Trust Property to be transferred to
 37 the Liquidating Trust. The powers, authority, responsibilities, and duties of the
 38 Liquidating Trust and the Liquidating Trustee are set forth and will be governed by the
 39 Liquidating Trust Agreement, the Plan and Confirmation Order.

40 **5.3.2. Liquidating Trust Administration.** The Liquidating Trust shall be
 41 established on the Effective Date and shall be administered pursuant to the Liquidating
 42 Trust Agreement and the Plan. In the event of any inconsistency between the Plan and
 43 the Liquidating Trust Agreement as such conflict relates to the administration of the
 44 Liquidating Trust, other than the establishment of the Liquidating Trust, the Liquidating
 45 Trust Agreement shall control.

46 **5.3.3. Purpose of the Liquidating Trust.** The Liquidating Trust shall be
 47 established for the sole purpose of liquidating its assets and making distributions in

1 accordance with the Plan, Confirmation Order, and the Liquidating Trust Agreement, and
 2 in accordance with Treasury Regulations Section 301.7701-4(d), with no objective to
 3 continue or engage in the conduct of a trade or business, except to the extent reasonably
 4 necessary to, and consistent with, the liquidating purpose of the Liquidating Trust.

5 **5.3.4. Liquidating Trustee.** As of the Effective Date, the Liquidating Trustee
 6 shall be appointed as trustee of the Liquidating Trust pursuant to the Liquidating Trust
 7 Agreement, the Plan, the Confirmation Order, and Section 1123(b)(3) of the Bankruptcy
 8 Code and 26 U.S.C. § 6012(b)(3), and shall have all of the rights, powers, authority, and
 9 obligations set forth in the Liquidating Trust Agreement, the Plan, the Confirmation
 10 Order, and the Bankruptcy Code. The Liquidating Trustee shall be the exclusive trustee
 11 of the Estates under Title 11 for purposes of 31 U.S.C. § 3713(b) and 26 U.S.C. §
 12 601(b)(3).

13 **5.3.5. Responsibilities of the Liquidating Trustee.** The responsibilities of the
 14 Liquidating Trustee under the Liquidating Trust Agreement and this Plan shall include
 15 those set forth in the Liquidating Trust Agreement, including, without limitation, the
 16 following (a) the receipt of the Liquidating Trust Property; (b) the establishment and
 17 maintenance of such operating, reserve and trust account(s) as are necessary and
 18 appropriate to carry out the terms of the Liquidating Trust and the Plan; (c) the investment
 19 of Cash that is a permissible Liquidating Trust Asset; (d) the prosecution, settlement or
 20 abandonment of any Avoidance Actions; and (e) such other responsibilities as may be
 21 vested in the Liquidating Trustee pursuant to this Plan, the Liquidating Trust Agreement,
 22 the Confirmation Order, other Bankruptcy Court Orders, or as otherwise may be necessary
 23 and proper to carry out the provisions of this Plan.

24 **5.3.6. Powers of Liquidating Trustee.** The Liquidating Trustee shall have the
 25 power to administer the Liquidating Trust Property in a manner consistent with the
 26 Liquidating Trust Agreement, which shall incorporate the powers of a trustee appointed
 27 pursuant to Section 1104 of the Bankruptcy Code. Without limiting the generality of the
 28 foregoing, the Liquidating Trustee shall have the power and authority to and without
 further Bankruptcy Court approval (i) hold, administer, and sell, the Liquidating Trust
 Property; (ii) pay all out of pocket expenses incurred in connection with the holding,
 administration and sale of the Liquidating Trust Property from such property or the
 proceeds thereof; (iii) retain, as an expense of the Liquidating Trust, such attorneys,
 advisors, other professionals and employees as may be appropriate to perform the duties
 required of the Liquidating Trustee hereunder or in the Liquidating Trust Agreement; (iv)
 prosecute, in its sole discretion, all of the Causes of Actions; (v) make distributions as
 provided in the Liquidating Trust Agreement and this Plan; and (vi) provide periodic
 reports and updates regarding the status of the administration of the Liquidating Trust.
 The Liquidating Trustee shall be deemed a Disbursing Agent under the Plan when making
 distributions to holders of Liquidating Trust Beneficial Interests pursuant to the
 Liquidating Trust Agreement.

29 **5.3.7. Compensation of the Liquidating Trustee Professionals.** The
 30 Liquidating Trustee shall be compensated pursuant to the terms of the Liquidating Trust
 31 Agreement. Any professionals retained by the Liquidating Trustee shall be entitled to
 32 reasonable compensation for services rendered and reimbursement of expenses incurred,
 33 subject to approval by the Liquidating Trustee. The payment of fees and expenses of the
 34 Liquidating Trustee and his professionals shall be made in the ordinary course of business
 35 from the Liquidating Trust Property and shall not be subject to Bankruptcy Court
 36 approval.

37 **5.3.8. Tax Treatment of the Liquidating Trust.** The Liquidating Trust shall be
 38 structured to qualify as a "liquidating trust" within the meaning of Treasury Regulations

Section 301.7701-4(d) and in compliance with Revenue Procedure 94-45, and thus, as a “grantor trust” within the meaning of Sections 671 through 679 of the Tax Code. Accordingly, the holders of Liquidating Trust Beneficial Interests shall be treated for U.S. federal income tax purposes (i) as direct recipients of undivided interests in the Liquidating Trust Property (other than to the extent the Liquidating Trust Property are allocable to Disputed Claims) and as having immediately contributed such assets to the Liquidating Trust, and (ii) thereafter, as the grantors and deemed owners of the Liquidating Trust and thus, the direct owners of an undivided interest in the Liquidating Trust Property (other than such Liquidating Trust Property that are allocable to Disputed Claims).

5.3.9. Tax Reporting.

(a) The Liquidating Trustee shall file tax returns for the Liquidating Trust as a grantor trust pursuant to Treasury Regulation Section 1.671-4(a) and in accordance with this Plan. The Liquidating Trust also shall annually (for tax years in which Distributions from the Liquidating Trust are made) send to each beneficiary a separate statement setting forth the beneficiary’s share of items of income, gain, loss, deduction or credit and all holders shall report such items on their federal income tax returns; *provided, however*, that no such statement need be sent to any Class that is not expected to receive any Distribution from the Liquidating Trust. The Liquidating Trust’s taxable income, gain, loss, deduction or credit will be allocated to the Liquidating Trust’s beneficiaries in accordance with their relative beneficial interests in the Liquidating Trust. As soon as practicable after the Effective Date, the Liquidating Trust shall make a good faith valuation of assets of the Liquidating Trust, and such valuation shall be used consistently by all parties for all federal income tax purposes. The Liquidating Trustee also shall file (or cause to be filed) any other statements, returns, or disclosures relating to the Liquidating Trust that are required by any governmental unit for taxing purposes. The Liquidating Trustee may request an expedited determination of taxes of the Debtors or of the Liquidating Trust under Bankruptcy Code Section 505(b) for all tax returns filed for, or on behalf of, the Debtors and the Liquidating Trust for all taxable periods through the dissolution of the Liquidating Trust. The Liquidating Trustee shall be responsible for filing all federal, state, and local tax returns for the Debtors and the Liquidating Trust. The Liquidating Trust shall comply with all withholding and reporting requirements imposed by any federal, state, or local taxing authority, and all Distributions made by the Liquidating Trustee shall be subject to any such withholding and reporting requirements.

(b) As soon as possible after the Effective Date, the Liquidating Trustee shall make a good faith valuation of the Liquidating Trust Property, and such valuation shall be used consistently by all parties for all U.S. federal income tax purposes. The Liquidating Trust shall also file (or cause to be filed) any other statements, returns or disclosures relating to the Liquidating Trust that are required by any Government Unit for taxing purposes.

(c) The Liquidating Trust shall be responsible for payment, out of the Liquidating Trust Property, of any taxes imposed on the Liquidating Trust (including any “disputed ownership fund” within the meaning of Treasury Regulations Section 1.468B-9) or the Liquidating Trust Property. In accordance therewith, any taxes imposed on any disputed ownership fund or its assets will be paid out of the assets of the disputed ownership fund and netted against any subsequent distribution in respect of the allowance or disallowance of such Claims.

(d) The Liquidating Trustee (i) may timely elect to treat any Liquidating Trust Property allocable to Disputed Claims as a “disputed ownership fund” governed by Treasury Regulations Section 1.468B-9, and (2) to the extent permitted by applicable law,

shall report consistently for state and local income tax purposes. If a “disputed ownership fund” election is made, all parties (including the Liquidating Trustee and the holders of Liquidating Trust Beneficial Interests) shall report for U.S. federal, state and local income tax purposes consistently with the foregoing. The Liquidating Trustee shall file all income tax returns with respect to any income attributable to a “disputed ownership fund” and shall pay the U.S. federal, state and local income taxes attributable to such disputed ownership fund based on the items of income, deduction, credit, or loss allocable thereto.

5.3.10. Costs and Expenses of the Liquidating Trust. The Liquidating Trustee’s compensation shall be determined by the Committee, set forth in the Liquidating Trust Agreement, and subject to the approval of the Bankruptcy Court on the Confirmation Date. Additionally, the Committee shall establish a budget for the Liquidating Trustee to carry out its duties with respect to the Liquidating Trust. The costs and expenses of the Liquidating Trust, including the fees and expenses of the Liquidating Trustee and other professionals retained on behalf of the Liquidating Trust, shall be paid out of the Liquidating Trust Property, subject to the terms of the Liquidating Trust Agreement. Other than the transfer of the Liquidating Trust Property, the Debtors shall have no obligation to finance or fund the Liquidating Trust, the Liquidating Trustee, or professionals retained on behalf of the Liquidating Trust.

5.3.11. Financial Accounts. The Liquidating Trust shall maintain its financial accounts in Nevada, or such other approved institutions set forth on the schedule to the Liquidating Trust Agreement.

5.3.12. Distributions. Distributions to Holders of Allowed Administrative Claims and Cure payments shall be the responsibility of the Debtors prior to the Effective Date. On and after the Effective Date, all distributions shall be the responsibility of the Liquidating Trust. The Liquidating Trust Agreement shall require that all Liquidating Trust Property, exclusive of the Administrative Expense Claim Reserve, the Professional Fee Reserve, and the Priority Claim Reserve, be distributed subject to the following waterfall: first, to satisfy in full any outstanding expenses arising from the administration of the Liquidating Trust; and second, pro rata, to the holders of Liquidating Trust Beneficial Interests until such holders have received, in the aggregate, an amount equal to the Allowed amount of all Unsecured Claims.

5.3.13. Allowed Tax Obligations. The Liquidating Trust shall be responsible for payments of all Allowed tax obligations of the Debtors, and any taxes imposed on the Liquidating Trust.

5.3.14. Treatment of Avoidance Actions and Commercial Tort Claims. Unless any Avoidance Actions or Commercial Tort Claims against an Entity are expressly waived, relinquished, exculpated, released, compromised, or settled in the Plan, or a Bankruptcy Court order, the Debtors reserve and assign to the Liquidating Trust, any and all Avoidance Actions and Commercial Tort Claims, whether arising before or after the Petition Date, and preserve the right to commence, prosecute, or settle such Avoidance Actions, and Commercial Tort Claims notwithstanding the occurrence of the Effective Date. The Liquidating Trustee, on behalf of the Liquidating Trust, may pursue such Avoidance Actions and Commercial Tort Claims, in their sole discretion. No Entity may rely on the absence of a specific reference in the Plan, the Plan Supplement, or the Disclosure Statement to any Avoidance Action or Commercial Tort Claim against them as any indication that the Liquidating Trust will not pursue any and all available Avoidance Actions or Commercial Tort Claims against them. No preclusion doctrine, including the doctrines of res judicata, collateral estoppel, issue preclusion, claim preclusion, estoppel (judicial, equitable or otherwise), or laches, shall apply to such

Avoidance Actions and Commercial Tort Claims as a consequence of Confirmation or Consummation.

5.3.15. Ability to Seek and Obtain Discovery. From and after the Effective Date, the Liquidating Trustee shall have the ability to seek and obtain examination (including document discovery and depositions) under Bankruptcy Rule 2004 against any Person or Entity, and the Bankruptcy Court shall retain jurisdiction to order examinations (including examinations under Bankruptcy Rule 2004) against any person or Entity, and to hear all matters with respect to the same.

5.3.16. Dissolution of Liquidating Trust. The Liquidating Trust will terminate as soon as practicable, but not later than the fifth (5th) anniversary of the Effective Date; provided, that, within six months prior to the fifth (5th) anniversary of the Effective Date (or such later date as may be permitted by order of the Bankruptcy Court), the Bankruptcy Court, upon motion by a party in interest, may extend the term of the Liquidating Trust for a finite period, if such an extension is necessary to liquidate the Liquidating Trust Property or for other good cause. Multiple extensions of the termination of the Liquidating Trust may be obtained so long as Bankruptcy Court approval is obtained prior to the expiration of each extended term and the Liquidating Trustee receives an opinion of counsel or a favorable ruling from the Internal Revenue Service that any further extension will not adversely affect the status of the Liquidating Trust as a grantor trust for federal income tax purposes.

5.3.17. Liquidating Trust Security Matters. To the extent that the Liquidating Trust Beneficial Interests are deemed to be "securities," the issuance of such interests under this Plan are exempt pursuant to Section 1145 of the Bankruptcy Code, and from registration under the Securities Act of 1933, as amended, and any applicable U.S. federal, state and local laws requiring registration of securities. The Liquidating Trust Beneficial Interests will be uncertificated and non-transferable except to the extent expressly provided otherwise in the Liquidating Trust Agreement.

5.4. Notice of Effectiveness. When all of the steps contemplated by Section 8.2 of this Plan have been completed or waived, the Liquidating Trustee shall file with the Bankruptcy Court and serve upon all known Creditors and potential Holders of Administrative Claims (whether or not disputed), a notice of Effective Date of Plan. The notice of Effective Date of Plan shall include notice of the Administrative Claim Bar Date and the Rejection Damages Bar Date.

5.5. Possession of Books and Records. As part of the appointment of the Liquidating Trustee, to the extent not already transferred on the Effective Date, the Debtors shall transfer dominion and control over all of their books and records to the Liquidating Trustee in whatever form, manner or media those books and records existed immediately prior to the transfer thereof to the Liquidating Trustee. The Liquidating Trustee may abandon all such books and records on or after ninety (90) days from the Effective Date; *provided, however*, that the Liquidating Trustee shall not dispose of or abandon any books and records that are reasonably likely to pertain to pending or contemplated litigation in which the Debtors or their current or former officers or directors are or likely will become a party. Pursuant to section 554 of the Bankruptcy Code, this Plan shall constitute a motion and notice, so that no further notice or Bankruptcy Court filings are required to effectuate the aforementioned abandonment of the books and records of the Debtors.

5.6. No Governance Action Required. As of the Effective Date: (i) the adoption, execution, delivery, and implementation or assignment of all agreements related to or contemplated by this Plan; and (ii) the other matters provided for under or in furtherance of this Plan involving corporate action to be taken by or required of Debtors shall be deemed to have occurred and be effective as provided herein, and shall be authorized and approved in all respects

without further order of the Bankruptcy Court or any requirement of further action by the directors, officers, members or managers of Debtors.

5.7. Effectuating Documents and Further Transactions. The Liquidating Trustee is authorized to execute, deliver, file or record such contracts, instruments, releases, indentures and other agreements or documents and to take such actions as may be necessary or appropriate to effectuate and further evidence the transactions set forth in, and the terms and conditions of, the Plan and the Liquidating Trust Agreement, without further notice to or order of the Bankruptcy Court, act or action under applicable law, regulation, order, rule, or any requirements of further action, vote, or other approval or authorization by any Person.

5.8. Filing with State Authorities. To the extent required by the applicable laws of California, Delaware, and Nevada, on or as soon as reasonably practical after the Effective Date, a certified copy of this Plan and the Confirmation Order shall be filed with the applicable state agency or department. To the extent applicable, Debtors, from the Confirmation Date until the Effective Date, are authorized and directed to take any action or carry out any proceeding necessary to effectuate this Plan pursuant to applicable state law.

5.9. Conflicts. Conflicts between Liquidating Trust Agreement and the Plan. In the event of any direct conflicts between the express terms of the Liquidating Trust Agreement and this Plan, the terms and provisions of the Plan shall control.

5.10. Dissolution of Creditor Committee. On the Effective Date, the Creditor Committee shall be disbanded and all authorities granted the Creditor Committee pursuant to Sections 1102 and 1103 of the Bankruptcy Code shall be terminated without further order of the Bankruptcy Court except to prepare, file, and seek approval from the Court of a final fee application pursuant to Section 330 of the Bankruptcy Code.

5.11. Debtor Professionals. Upon the appointment of the Liquidating Trustee under the Liquidating Trust Agreement, each Debtor Professional shall no longer be obligated or required to continue to represent the Debtors after the Effective Date (unless such Debtor Professional has agreed in writing to continue such representation) and, if such Debtor Professional elects to withdraw from such representation, such Debtor Professional shall be released and discharged from all further authority, duties, responsibilities and obligations relating to and arising from the Chapter 11 Cases and the confirmation of this Plan. The confirmation of the Plan shall constitute any necessary consent and court approval to withdraw from such representation.

5.12. Cancellation of Existing Equity Securities. Except for purposes of evidencing a right to Distributions under the Plan or as otherwise provided hereunder, on the Dissolution Date, all agreements and other documents evidencing Claims or Equity Interests or rights of any holder of a Claim or Equity Interest against any of the Debtors, including, but not limited to, all indentures, notes, bonds and share certificates evidencing such Claims and Equity Interests and any agreements or guarantees related thereto shall be cancelled, terminated, deemed null and void and satisfied as against the Debtors, but not as against any other Person or Entity.

5.13. Debtors' Corporate Existence. After the Dissolution Date, the Liquidating Trustee may decide to (i) maintain each Debtor as a corporation in good standing until such time as all aspects of the Plan pertaining to such Debtor have been completed, or (ii) at such time as the Liquidating Trustee considers appropriate and consistent with the implementation of the Plan pertaining to such Debtor (such as, for example, after all Distributions have been made by the Liquidating Trustee pursuant to the Plan), dissolve such Debtor and complete the winding down of such Debtor without the necessity for any other or further actions to be taken by or on behalf of such dissolving Debtor or any payments to be made in connection therewith. The filing by each Debtor of its certificate of dissolution shall be authorized and approved in all respects without further action under applicable law, regulation, order or rule, including, without limitation, any

1 action by the stockholders or the board of directors of each such Debtor and expressly without the
 2 need to pay any filing fees or franchise or similar taxes in order to effectuate such dissolution;
 3 *provided* that the foregoing does not limit the Liquidating Trustee's ability to otherwise abandon
 4 an interest in any Debtor if determined by the Liquidating Trustee to further the wind down of
 such Debtor's Estate. From and after the Effective Date, the Debtors shall not be required to file
 any document, or take any other action, to withdraw their business operation from any states in
 which the Debtors previously conducted their business.

5 **5.14. Closing of Chapter 11 Cases.** When each Disputed Claim filed against the
 6 Debtors has become an Allowed Claim or a Disallowed Claim, and all Cash has been distributed
 7 in accordance with the terms of this Plan and the Liquidating Trust, the Liquidating Trustee shall
 seek authority from the Bankruptcy Court to close the Chapter 11 Cases in accordance with the
 Bankruptcy Code and the Bankruptcy Rules.

8 **5.15. Further Authorization.** Debtors and the Liquidating Trustee shall be entitled to
 9 seek such orders, judgments, injunctions, and rulings as it deems necessary to carry out the
 intentions and purposes, and to give full effect to the provisions of this Plan.

10 **6. EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

11 **6.1. Executory Contracts.** Except for Executory Contracts and Unexpired Leases
 12 specifically addressed in this Plan, assumed pursuant to prior order of the Bankruptcy Court, or set
 13 forth on the schedule of Assumed Executed Contracts and Unexpired Leases attached as Schedule
6.1 hereto (which may be supplemented and amended up to the Confirmation Date), all Executory
 14 Contracts and Unexpired Leases that exist on the Confirmation Date shall be deemed rejected by
 Debtors on the Effective Date.

15 **6.2. Approval of Assumption or Rejection.** Entry of the Confirmation Order shall
 16 constitute as of the Effective Date: (i) approval, pursuant to Bankruptcy Code Section 365, of the
 17 rejection by the Debtors of each Executory Contract and Unexpired Lease to which a Debtor is a
 18 party that is not listed on Schedule 6.1, not otherwise provided for in this Plan, and neither
 19 assigned, assumed and assigned, nor rejected by separate order of the Bankruptcy Court entered
 20 prior to the Effective Date; and (ii) rejection by Debtors of each Executory Contract and Unexpired
 21 Lease to which Debtors is a party that is not listed on Schedule 6.1. Upon the Effective Date, each
 22 counter party to an assumed Executory Contract or Unexpired Lease listed in Schedule 6.1 shall
 be deemed to have consented to an assumption by the Liquidating Trustee contemplated by Section
 365(c)(1)(B) of the Bankruptcy Code, to the extent such consent is necessary for such assumption.
 To the extent applicable, all Executory Contracts or Unexpired Leases of the Debtors assumed
 pursuant to this Article 6 shall be deemed modified such that the transactions contemplated by this
 Plan shall not be a "change of control," regardless of how such term may be defined in the relevant
 Executory Contract or Unexpired Lease and any required consent under any such Executory
 Contract or Unexpired Lease shall be deemed satisfied by confirmation of this Plan.

23 **6.3. Cure of Defaults.** The Liquidating Trustee shall Cure any defaults respecting each
 24 Executory Contract or Unexpired Lease assumed pursuant to Section 6.1 of this Plan upon the
 25 latest of: (i) the Effective Date or as soon thereafter as practicable; (ii) such dates as may be fixed
 26 by the Bankruptcy Court or agreed upon by Debtors, and after the Effective Date, the Liquidating
 27 Trustee; or (iii) the fourteenth (14th) Business Day after the entry of a Final Order resolving any
 dispute regarding: (a) a Cure amount; (b) the ability of Debtors or the Liquidating Trust to provide
 "adequate assurance of future performance" under the Executory Contract or Unexpired Lease
 assumed pursuant to this Plan in accordance with Section 365(b)(1) of the Bankruptcy Code; or
 (c) any matter pertaining to assumption, assignment, or the Cure of a particular Executory Contract
 or an Unexpired Lease.

6.4. Objection to Cure Amounts. Any party to an Executory Contract or Unexpired Lease who objects to the Cure amount determined by Debtors to be due and owing must file and serve an objection on counsel no later than thirty (30) days after the Effective Date. Failure to file and serve a timely objection shall be deemed consent to the Cure amounts paid in accordance with Section 6.3 of this Plan. If there is a dispute regarding: (i) the amount of any Cure payment; (ii) the ability of the Liquidating Trust to provide “adequate assurance of future performance” under the Executory Contract or Unexpired Lease to be assumed or assigned; or (iii) any other matter pertaining to assumption, the Cure payments required by Section 365(b)(1) of the Bankruptcy Code will be made following the entry of a Final Order resolving the dispute and approving the assumption.

6.5. Confirmation Order. The Confirmation Order will constitute an order of the Bankruptcy Court approving the assumptions described in this Article 6 pursuant to Section 365 of the Bankruptcy Code as of the Effective Date. Notwithstanding the forgoing, if, as of the date the Bankruptcy Court enters the Confirmation Order, there is pending before the Bankruptcy Court a dispute concerning the Cure amount or adequate assurance for any particular Executory Contract or Unexpired Lease, the assumption of such Executory Contract or Unexpired Lease shall be effective as of the date the Bankruptcy Court enters an order resolving any such dispute and authorizing assumption by the Liquidating Trust.

6.6. Bar Date. All proofs of Claims with respect to Claims arising from the rejection of any Executory Contract or Unexpired Lease shall be filed no later than thirty (30) calendar days after the Effective Date. Any Claim not filed within such time shall be forever barred.

6.7. D&O Policies. No prepaid D&O Insurance Policy shall be cancelled, and notwithstanding anything in the Plan to the contrary, pursuant to Sections 365(a) and 1123(b)(2) of the Bankruptcy Code, the D&O Insurance Policies, to the extent the contract providing for such is determined to be an executory contract, shall be deemed assumed by the Debtors.

7. MANNER OF DISTRIBUTION OF PROPERTY UNDER THIS PLAN

7.1. Distributions Made by the Liquidating Trustee. All Distributions under the Plan shall be made by the Liquidating Trustee pursuant to the Plan and the Liquidating Trust Agreement.

7.2. Method of Distributions Under the Plan.

7.2.1. Distributions. All Distributions under the Plan shall be made in accordance with the priorities established by the Plan. At the option of the Liquidating Trustee, any Cash payment to be made pursuant to the Plan may be made by check or wire transfer.

7.2.2. Delivery of Distributions. Distributions will be made as follows: (i) at the respective addresses set forth in the Schedules unless superseded by the address set forth on the proofs of Claim filed by holders of Claims, or (ii) at the address set forth in any written notice of address change filed with the Bankruptcy Court and notice to the Liquidating Trustee after the date of filing of any proof of Claim.

7.2.3. Undeliverable and Unclaimed Distributions. If any Holder’s Distribution is returned as undeliverable, no further Distributions to such Holder shall be made unless the Disbursing Agent is notified of such Holder’s then-current address within 90 days. If the Holder’s then-current address is provided to the Disbursing Agent within 90 days of the date of attempted Distribution, the Disbursing Agent will deliver all missed Distributions shall be made to such Holder without interest. Undeliverable Distributions for any Holder of an Allowed Claim who does not advise the Disbursing Agent that it has not received its Distribution and provide a current address within ninety (90) days after

the date of attempted Distribution shall be paid to the Clerk of the Bankruptcy Court pursuant to Bankruptcy Rule 3011, as in the case of a Chapter 7 liquidation. Nothing contained in **this Plan shall require the Debtors, the Liquidating Trustee, or the Disbursing Agent** to attempt to locate any Holder of an Allowed Claim.

7.2.4. Compliance with Tax Requirements. The Liquidating Trustee may withhold and pay to the appropriate taxing authority all amounts required to be withheld pursuant to the Tax Code or any provision of any foreign, state or local tax law with respect to any payment or Distribution. All such amounts withheld and paid to the appropriate taxing authority shall be treated as amounts distributed to such holders of the Claims or Equity Interests. The Liquidating Trustee shall be authorized to collect such tax information from the holders of Claims or Equity Interests (including social security numbers or other tax identification numbers) as it in its sole discretion deems necessary to effectuate the Plan. In order to receive Distributions under the Plan, all holders of Claims and Equity Interests will need to identify themselves to the Liquidating Trustee and provide all tax information the Liquidating Trustee deems appropriate (including completing the appropriate Form W-8 or Form W-9, as applicable to each holder). The Liquidating Trustee may refuse to make a Distribution to any holder of a Claim or Equity Interest that fails to furnish such information within the time period specified by the Liquidating Trustee and such Distribution shall be deemed an unclaimed Distribution under the Plan, and, provided further that, if the Liquidating Trustee fails to withhold in respect of amounts received or distributable with respect to any such holder and the Liquidating Trustee is later held liable for the amount of such withholding, such holder shall reimburse the Liquidating Trustee for such liability. Notwithstanding any other provision of the Plan, (a) each holder of an Allowed Claim or Equity Interest that is to receive a Distribution under the Plan shall have the sole and exclusive responsibility for the satisfaction and payment of any tax obligations imposed by any governmental unit, and (b) no Distributions shall be required to be made to or on behalf of such holder pursuant to the Plan unless and until such holder has made arrangements satisfactory to the Liquidating Trustee for the payment and satisfaction of such tax obligations or has, to the Liquidating Trustee's satisfaction, established an exemption therefrom; *provided, however*, that the Liquidating Trustee shall not withhold any amount from the Nespresso Estate Distribution.

7.2.5. Timing of Distributions. In the event any payment, Distribution, or act under the Plan is required to be made or performed on a date that is not a Business Day, then the making of such payment or Distribution or the performance of such act may be completed on or as soon as reasonably practicable after the next succeeding Business Day, but shall be deemed to have been completed as of the required date.

7.2.6. Distribution Record Date. As of the Distribution Record Date, any applicable books and records and/or transfer registers for each of the Classes of Claims as maintained by Debtors shall be deemed closed, and there shall be no further changes made to reflect any new record holders of any Claims or Equity Interests. The Liquidating Trustee will not have any obligation to recognize any transfer or sale of Claims or Equity Interests occurring on or after the Distribution Record Date and will be entitled for all purposes herein, and subject to all of the provisions of the Plan relating to the timing of the allowance of Claims and Equity Interests, to recognize and make Distributions on account of Allowed Claims and Equity Interests only to those holders who are identified as holders of Claims and Equity Interests as of the Distribution Record Date. Except as otherwise provided in a Final Order, the transferees of Claims or Equity Interests that are transferred pursuant to Bankruptcy Rule 3001 prior to the Distribution Record Date will be treated as the holders of such Claims for all purposes, notwithstanding that any period provided by Bankruptcy Rule 3001 for objecting to such transfer may not have expired by the Distribution Record Date.

1 **7.2.7. Setoffs.** Debtors or the Liquidating Trustee, as applicable, may, but shall
 2 not be required to, set off or recoup against any Claim and the payments or other
 3 Distributions to be made pursuant to this Plan in respect of such Claim (before any
 4 Distribution is made on account of such Claim or Equity Security), claims of any nature
 5 whatsoever that the applicable Debtor may have against the Holder of such Claim to the
 extent such Claims may be set off or recouped under applicable law, *provided, that*,
 neither the failure to do so nor the allowance of any Claim hereunder shall constitute a
 waiver or release by the Debtors or the Liquidating Trustee of any such Claim that it may
 have against such Holder.

6 **7.2.8. Interest on Claims.** Except as specifically provided for in this Plan or the
 7 Confirmation Order or required by the Bankruptcy Code, interest shall not accrue on
 8 Claims and no holder of a Claim shall be entitled to interest on any Claim accruing on or
 9 after the applicable Petition Date. Interest shall not accrue on any General Unsecured
 10 Claim that is a Disputed Claim in respect of the period from the Effective Date to the date
 a final Distribution is made thereon if and after that Disputed Claim becomes an Allowed
 Claim. Except as expressly provided herein or in a Final Order of the Bankruptcy Court,
 no prepetition Claim shall be Allowed to the extent that it is for postpetition interest or
 similar charges.

11 **7.2.9. No Distribution in Excess of Allowed Amount of Claim.**
 12 Notwithstanding anything to the contrary contained in the Plan, no holder of an Allowed
 13 Claim shall receive in respect of that Claim any Distribution in excess of the Allowed
 amount of such Claim.

14 **7.2.10. De Minimis Distributions; Charitable Donation.**
 15 Notwithstanding anything to the contrary therein, the Liquidating Trustee shall not be
 16 required to make a Distribution to any holder of an Allowed Claim if the dollar amount of
 17 the Distribution is less than \$100 or otherwise so small that the cost of making that
 18 Distribution exceeds the dollar amount of such Distribution. On or about the time that the
 final Distribution is made, the Liquidating Trustee may make a charitable donation with
 undistributed funds if, in the reasonable judgment of the Liquidating Trustee, the cost of
 calculating and making the final Distribution of the remaining funds is excessive in
 relation to the benefits to the or holders of Claims who would otherwise be entitled to such
 Distributions, and such charitable donation is provided to an Entity not otherwise related
 to the Debtors, the Oversight Committee or its members, or the Liquidating Trustee.

19 **7.2.11. Withholding from Distributions.** Any federal, state or local
 20 withholding taxes or other amounts required to be withheld under applicable law shall be
 21 deducted from Distributions pursuant to the Plan. The Liquidating Trustee may withhold
 22 from amounts distributable pursuant to the Plan to any Person or Entity any and all
 23 amounts, determined in the sole and reasonable discretion of the Liquidating Trustee,
 required to be withheld by any law, regulation, rule, ruling, directive, or other
 governmental requirement; *provided, however*, that the Liquidating Trustee shall not
 withhold any amount from the Nespresso Estate Distribution.

24 **7.2.12. No Distribution on Late-Filed Claims.** Except as otherwise
 25 provided in a Final Order of the Bankruptcy Court, any Claim as to which a proof of Claim
 26 was required to be filed and was first filed after the applicable bar date in the Chapter 11
 Cases, including, without limitation, the applicable Proof of Claim Deadline and any other
 27 bar dates established in the Plan or in the Confirmation Order, shall automatically be
 deemed a late-filed Claim that is disallowed in the Chapter 11 Cases, without the need for
 (a) any further action by the Liquidating Trustee or (b) an order of the Bankruptcy Court.
 28 Nothing in this paragraph is intended to expand or modify the applicable Proof of Claim
 Deadline or any other bar dates or any orders of the Bankruptcy Court relating thereto.

1 **7.3. Release and Indemnification.** Pursuant to Section 1123(b) of the Bankruptcy
 2 Code, for good and valuable consideration, including the implementation of the Distributions and
 3 actions required to be performed by the Liquidating Trustee, the Liquidating Trustee are deemed
 4 released and indemnified by the Liquidating Trust from any and all claims, obligations, rights,
 suits, damages, remedies and liabilities whatsoever, whether known or unknown, foreseen or
 unforeseen, existing or hereinafter arising, in law, equity or otherwise, arising out of or related to
 disbursements except for gross negligence or willful misconduct.

5 **8. CONDITIONS PRECEDENT TO CONFIRMATION AND THE EFFECTIVE**
 6 **DATE**

7 **8.1. Conditions to Confirmation.** The Confirmation Order shall have been entered
 and be in form and substance reasonable acceptable to Debtors and the Creditor Committee.

8 **8.2. Conditions to Effectiveness.** The following are conditions precedent to the
 9 occurrence of the Effective Date:

10 **8.2.1.** The Confirmation Order shall be a Final Order, except that Debtors reserve
 the right to cause the Effective Date to occur notwithstanding the pendency of an appeal
 of the Confirmation Order, subject to agreement of the Creditor Committee.

11 **8.2.2.** All documents necessary to implement the transactions contemplated by
 12 this Plan shall be in form and substance reasonable acceptable to Debtors and the Creditor
 Committee.

13 **9. TITLE TO PROPERTY; EFFECT OF CONFIRMATION**

14 **9.1. Title to Property.** As of the Effective Date, all Liquidating Trust Property shall
 15 vest in the Liquidating Trust free and clear of all Liens, Claims, and Equity Securities except as
 otherwise provided herein.

16 **9.2. Compromise and Settlement.** The allowance, classification, and treatment of all
 17 Allowed Claims and their respective Distributions under this Plan takes into account and/or
 18 conform to the relative priority and rights of the Claims in each Class in connection with any
 contractual, legal, and equitable subordination rights relating thereto whether arising under general
 principles of equitable subordination, Section 510(c) of the Bankruptcy Code, or otherwise.

19 **9.3. Term of Bankruptcy Injunction or Stays.** Unless otherwise provided in the
 20 Confirmation Order, all injunctions or stays provided for in the Chapter 11 Cases under sections

21 **9.4. Injunction.** Except as otherwise expressly provided in or to enforce the Plan
 22 or the Bankruptcy Code, the Confirmation Order or a separate order of the Bankruptcy
 Court, all Persons or Entities who have held, hold or may hold Claims against the Debtors
 23 or their Estates are permanently enjoined, from and after the Effective Date, from (a)
 commencing or continuing in any manner any action or other proceeding of any kind against
 24 any Debtor or the Liquidating Trust with respect to any such Claim in any forum other than
 the Bankruptcy Court, (b) the enforcement, attachment, collection or recovery by any
 25 manner or means of any judgment, award, decree or order against any Debtor or the
 Liquidating Trust on account of any interest from such Claim, (c) creating, perfecting or
 26 enforcing any Lien or encumbrance of any kind against any Debtor, the Liquidating Trust,
 or against the Assets, (d) commencing or continuing in any manner any action or other
 27 proceeding of any kind with respect to any claims which are extinguished, dismissed or
 released pursuant to the Plan, and (e) asserting any right of setoff or subrogation of any kind
 28 against any obligation due from any Debtor, or their successors and assigns, or against any
 of their Assets, except to the extent a right to setoff or subrogation is asserted with respect to

1 a timely filed proof of Claim that results in an Allowed Claim. For the avoidance of doubt,
 2 nothing in the Plan or the Confirmation Order is intended to enjoin or otherwise prevent
 3 any creditor or other party in interest from enforcing the terms of the Plan and the
 4 Confirmation Order in the Bankruptcy Court. Notwithstanding the foregoing, the injunction
 as provided in this Section 9.3 shall not enjoin any action brought by the Causes of Action
 assigned to the Liquidating Trust pursuant to this Plan.

5 **9.5. Exculpation.** Except as provided for in this Plan and the Causes of Action
 6 transferred to the Liquidating Trust pursuant to this Plan, from and after the Effective Date,
 7 neither the Debtors, Creditor Committee, the professionals employed on behalf of the Estates
 8 or the Creditor Committee, nor any of their respective present or former members,
 9 directors, officers, managers, employees, advisors, attorneys, or agents, shall have or incur
 10 any liability, including derivative claims, but excluding direct claims, to any Holder of a
 11 Claim or Equity Security or any other party-in-interest, or any of their respective agents,
 12 employees, representatives, financial advisors, attorneys, or Affiliates, or any of their
 successors or assigns, for any act or omission in connection with, relating to, or arising out
 of (from the Petition Date through the Effective Date), the Chapter 11 Case, the pursuit of
 confirmation of this Plan, or the consummation of this Plan, except for gross negligence,
 willful misconduct and actions taken or asserted on such Parties' individual interests as a
 Holder of a Claim or an Equity Security, and in all respects shall be entitled to reasonably
 rely upon the advice of counsel with respect to their duties and responsibilities under this
 Plan or in the context of the Chapter 11 Case.

13 The Liquidating Trustee, together with its agents and representatives, are exculpated
 14 pursuant to the Plan by all Persons, holders of Claims, Equity Securities, and other parties
 15 in interest, from any and all Causes of Action, arising out of the discharge of the powers and
 16 duties conferred upon the Liquidating Trustee by the Liquidating Trust Agreement, the
 Confirmation Order, the Plan, any Final Order of the Bankruptcy Court entered pursuant
 to or in the furtherance of the Plan, or applicable law, except solely for actions or omissions
 arising out of the Liquidating Trustee's gross negligence or willful misconduct.

17 **9.6. Binding Effect.** Subject to the Confirmation Order becoming a Final Order, on
 18 and after the Effective Date, the Plan shall be binding upon and inure to the benefit of the Debtors
 19 and their Estates preserved and assigned to the Liquidating Trust and the holders of Claims and
 Equity Interests and their respective successors and assigns, whether or not the Claim or Equity
 Interest of such holder is impaired under the Plan, whether or not such holder has accepted the
 Plan and whether or not such holder is entitled to a distribution under the Plan.

20 **10. RETENTION OF JURISDICTION**

21 **10.1. Jurisdiction.** Notwithstanding the entry of the Confirmation Order and the
 22 occurrence of the Effective Date, the Bankruptcy Court shall retain such jurisdiction over the
 23 Chapter 11 Case, the Debtors, and the Liquidating Trust after the Effective Date as is legally
 permissible, including jurisdiction to:

24 (1) Allow, disallow, determine, liquidate, classify, estimate, or establish the priority or
 25 secured or unsecured status of any Claim, Contingent Claim, or Disputed Claim, including
 the resolution of any request for payment of any Administrative Claim and the resolution
 of any and all objections to the allowance or priority of Claims;

26 (2) Grant or deny any applications for allowance of compensation or reimbursement of
 27 expenses authorized pursuant to the Bankruptcy Code or this Plan for periods ending on or
 before the Effective Date;

28 (3) Resolve any matters related to the assumption, assignment, or rejection of any

1 Executory Contract or Unexpired Lease to which any Debtor or the Liquidating Trust is
 2 party and to hear, determine, and, if necessary, liquidate any Claims arising there from or
 Cure amounts related thereto;

3 (4) Ensure that Distributions to Holders of Allowed Claims are accomplished pursuant
 4 to the provisions of this Plan;

5 (5) Decide or resolve any motions, adversary proceedings, contested or litigated
 6 matters, and any other matters, and grant or deny any applications or motions involving the
 Debtors or Liquidating Trust that may be pending on the Effective Date or commenced
 thereafter as provided for by this Plan;

7 (6) Enter such orders as may be necessary or appropriate to implement or consummate
 8 the provisions of this Plan and all contracts, instruments, releases, and other agreements or
 documents, including the Liquidating Trust Agreement, created in connection with this
 Plan (including those contained in the Plan Supplement) and the Confirmation Order,
 9 except as otherwise provided herein;

10 (7) Decide or resolve any cases, controversies, suits, or disputes that may arise in
 11 connection with the consummation, interpretation, or enforcement of any Final Order, this
 Plan, the Plan Supplement, the Confirmation Order, Liquidating Trust Agreement, or any
 Person's obligations incurred in connection with this Plan or the Confirmation Order;

12 (8) Modify this Plan before or after the Effective Date pursuant to Section 1127 of the
 13 Bankruptcy Code and Section 11.1 of this Plan or modify any contract, instrument, release
 or other agreement or document created in connection with or pursuant to this Plan, the
 14 Confirmation Order; or remedy any defect or omission or reconcile any inconsistency in
 any Final Order, this Plan, the Confirmation Order, or any contract, instrument, release or
 15 other agreement or document created in connection with or pursuant to this Plan, , or the
 Confirmation Order, in such manner as may be necessary or appropriate to consummate
 16 this Plan, to the extent authorized by the Bankruptcy Code;

17 (9) Issue injunctions, enter and implement other orders, or take such other actions as
 18 may be necessary or appropriate to restrain interference by any person with consummation,
 implementation, or enforcement of any Final Order, this Plan, the Confirmation Order, the
 Liquidating Trust Agreement or any other contract, instrument, release, or other document
 19 created in connection with or pursuant to this Plan, the Confirmation Order, or the
 Liquidating Trust Agreement, except as otherwise provided herein;

20 (10) Enter and implement such orders as are necessary or appropriate if a Final
 21 Order or the Confirmation Order is for any reason modified, stayed, reversed, revoked, or
 vacated;

22 (11) Determine any other matters that may arise in connection with or relate to
 23 this Plan, any Final Order, the Disclosure Statement, the Confirmation Order, or any
 contract, instrument, release, or other agreement or document, including then Liquidating
 24 Trust Agreement, created in connection with or pursuant to this Plan, any Final Order, or
 Confirmation Order, except as otherwise provided herein;

25 (12) Enter an order closing the Chapter 11 Cases;

26 (13) Hear and decide Causes of Actions and continue to hear and decide pending
 27 Causes of Actions and any other claim or cause of action of the Debtors or the Liquidating
 Trust; and
 28

(14) Decide or resolve any matter over which the Bankruptcy Court has jurisdiction pursuant to Section 505 of the Bankruptcy Code.

Nothing contained in this Article 10 shall constitute a waiver by any Person of the right to assert that the Bankruptcy Court lacks jurisdiction over any matter set forth in this Article 10.

11. MODIFICATION AND AMENDMENT OF PLAN

11.1. Modification and Amendment. Prior to Confirmation, Debtors may alter, amend, or modify this Plan under Section 1127(a) of the Bankruptcy Code at any time. After the Confirmation Date and prior to substantial consummation, as defined in Section 1101(2) of the Bankruptcy Code, of this Plan, Debtors or the Liquidating Trustee may, under Section 1127(b), (c), and (d) of the Bankruptcy Code, alter, amend, or modify this Plan or institute proceedings in the Bankruptcy Court to remedy any defect or omission or reconcile any inconsistencies in this Plan, the Plan Supplement, the Disclosure Statement, or the Confirmation Order, to make appropriate adjustments and modifications to this Plan, the Plan Supplement, or the Confirmation Order as may be necessary to carry out the purposes and effects of this Plan so long as such proceedings do not materially adversely affect the treatment of Holders of Allowed Claims under this Plan.

12. MISCELLANEOUS

12.1. Filing of Objections to Claims. After the Effective Date, objections to Claims may be made and objections previously asserted to Priority Unsecured Claims and General Unsecured Claims may be pursued the Liquidating Trust or any other party properly entitled to do so under the Bankruptcy Code. Any objections to Priority Unsecured Claims and General Unsecured Claims made after the Effective Date shall be filed and served not later than the first Business Day that is ninety (90) calendar days after the Effective Date; provided, however, that such period may be extended from time to time by order of the Bankruptcy Court which extensions may be extended on the *ex parte* request of the Liquidating Trustee.

12.1.1. Resolution of Objections After Effective Date. From and after the Effective Date, the Liquidating Trustee may litigate to judgment, propose settlements of, or withdraw objections to, all pending or filed Disputed Claims and may settle or compromise any Disputed Claim without notice and a hearing and without approval of the Bankruptcy Court.

12.1.2. Distributions and Disputed Claims Reserve. Notwithstanding any other provision of the Plan, no Distribution shall be made on account of any Disputed Claim unless and until such Claim is Allowed in accordance with the provisions of the Plan. If a Disputed Claim has not been Allowed as of the date for any Distribution on account of such Claim under the Plan, the amount otherwise distributable to the holder of such Claim under the Plan shall be deposited into the applicable Disputed Claims Reserve, and held pending determination of such Claim as an Allowed Claim for purposes of the Plan. Upon a determination that such Disputed Claim is an Allowed Claim for purposes of the Plan, the Claim as Allowed shall be paid from the Disputed Claims Reserve in accordance with the terms and conditions of the Plan, but the amount paid shall not exceed the amount in the Disputed Claims Reserve reserved on account of such Claim.

12.1.3. Late-Filed Claims. No Proof of Claim filed after the Bar Date or, as applicable, the Administrative Claim Bar Date, shall be allowed, and all such Proofs of Claims are hereby disallowed in full. After the Bar Date or the Administrative Bar Date, as applicable, no Creditor shall be permitted to amend any Claim or Proof of Claim to increase the claimed amount and any such amendment shall be disallowed to the extent of the late-filed increase in the claimed amount.

12.2. Exemption from Transfer Taxes. Pursuant to Section 1146 of the Bankruptcy Code: (i) the issuance, distribution, transfer, or exchange of property pursuant to this Plan (including the Assets); (ii) the creation, modification, consolidation, or recording of any deed of trust or other security interest, the securing of additional indebtedness by such means or by other means in furtherance of, or connection with this Plan or the Confirmation Order; (iii) the making, assignment, modification, or recording of any lease or sublease; or (iv) the making, delivery, or recording of a deed or other instrument of transfer under, in furtherance of, or in connection with, this Plan, Confirmation Order, or any transaction contemplated above, or any transactions arising out of, contemplated by, or in any way related to the foregoing, shall not be subject to any document recording tax, stamp tax, conveyance fee, intangibles or similar tax, mortgage tax, stamp act or real estate transfer tax, mortgage recording tax, or other similar tax or governmental assessment and the appropriate state of local government officials or agents shall be, and hereby are, directed to forego the collection of any such tax or assessment and to accept for filing or recordation any of the foregoing instruments or other documents without the payment of any such tax or assessment.

12.3. Revocation or Withdrawal of this Plan. Debtors reserve the right to revoke or withdraw this Plan at any time prior to its substantial consummation. If this Plan is withdrawn or revoked, then this Plan shall be deemed null and void and nothing contained herein shall be deemed to constitute a waiver or release of any Claims by or against Debtors or any other Person, nor shall the withdrawal or revocation of this Plan prejudice in any manner the rights of Debtors or any Person in any further proceedings involving Debtors. In the event this Plan is withdrawn or revoked, nothing set forth herein shall be deemed an admission of any sort and this Plan and any transaction contemplated thereby shall be inadmissible into evidence in any proceeding

12.4. Binding Effect. This Plan shall be binding upon, and shall inure to the benefit of, Debtors, the Holders of all Claims and Equity Securities, and their respective successors and assigns.

12.5. Governing Law. Except to the extent that the Bankruptcy Code or other federal law is applicable or as provided in any contract, instrument, release, or other agreement entered into in connection with this Plan or in any document which remains unaltered by this Plan, the rights, duties, and obligations of Debtors and any other Person arising under this Plan shall be governed by, and construed and enforced in accordance with, the internal laws of the State of Nevada without giving effect to Nevada's choice of law provisions.

12.6. Modification of Payment Terms. The Liquidating Trustee reserves the right to modify the treatment of any Allowed Claim in any manner adverse only to the Holder of such Allowed Claim at any time after the Effective Date upon the prior written consent of the Holder whose Allowed Claim treatment is being adversely affected.

12.7. Providing for Claims Payments. Distributions to Holders of Allowed Claims shall be made by Notice. Any notice required or permitted to be provided under this Plan shall be in writing and served by either: (i) certified mail, return receipt requested, postage prepaid; (ii) hand delivery; or (iii) reputable overnight courier service, freight prepaid, to be addressed as follows:

If to Debtors:

Mr. Tony Lopez
3132 La Suvida Dr.
Los Angeles, CA 90068

With a copy to:

Garman Turner Gordon
Attn: William M. Noall, Esq.
7251 Amigo Street, Suite 210
Las Vegas, NV 89119
Tel: (725) 777-3000
Email: wnoall@gtg.legal

With a copy to:

Schwartz Law, PLLC
Samuel A. Schwartz, Esq.
601 East Bridger Avenue
Las Vegas, NV 89101

12.8. Severability. If any provision of this Plan is determined by the Bankruptcy Court to be invalid, illegal, or unenforceable or this Plan is determined to be not confirmable pursuant to Section 1129 of the Bankruptcy Code, the Bankruptcy Court, at the request of Debtors, shall have the power to alter and interpret such term to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void, or unenforceable, and such term or provision shall then be applicable as altered or interpreted. Notwithstanding any such holding, alteration, or interpretation, the remainder of the terms and provisions of this Plan shall remain in full force and effect and will in no way be affected, impaired, or invalidated by such holding, alteration, or interpretation. The Confirmation Order shall constitute a judicial determination and shall provide that each term and provision of this Plan, as it may have been altered or interpreted in accordance with the foregoing, is valid and enforceable pursuant to its terms.

12.9. Withholding and Reporting Requirements. In connection with this Plan and all instruments and interests issued in connection therewith and Distributions pursuant to the plan, the Disbursing Agent shall comply with all withholding and reporting requirements imposed by any federal, state, local, or foreign taxing authority and all Distributions hereunder shall be subject to any such withholding and reporting requirements. The Disbursing Agent shall be authorized to take any and all action that may be necessary to comply with such withholding and recording requirements. Notwithstanding any other provision of this Plan, each Holder of an Allowed Claim that has received a Distribution pursuant to this Plan shall have sole and exclusive responsibility for the satisfaction or payment of any tax obligation imposed by any governmental unit, including income, withholding, and other tax obligation on account of such Distribution.

12.10. Post-Confirmation Reporting. Until the earlier of their dissolution or the entry of the final decree closing the Chapter 11 Cases, the Liquidating Trustee shall comply with the post-confirmation reporting requirements set forth in Bankruptcy Code and Bankruptcy Rules. Additionally, the Liquidating Trustee shall file post-confirmation quarterly operating reports detailing receipts and disbursements (along with ending cash balance) for each calendar quarter from the date of confirmation until dismissal, conversion, or entry of a final decree closing the case, which reports shall be filed no later than 20 days after the last day of the reported quarter.

12.11. Cramdown. In the event that any Impaired Class is determined to have rejected this Plan in accordance with Section 1126 of the Bankruptcy Code, Debtors may invoke the provisions of Section 1129(b) of the Bankruptcy Code to satisfy the requirements for confirmation of this Plan. Debtors reserve the right to modify this Plan to the extent, if any, that Confirmation pursuant to Section 1129(b) of the Bankruptcy Code requires modification.

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1 **12.12. Quarterly Fees.** Prior to the Effective Date, the Debtors, and after the Effective
2 Date, the Liquidating Trustee, shall be responsible to pay all quarterly fees payable to the Office
3 of the United States Trustee pursuant to the sliding scale set forth in 28 U.S.C. § 1930(a)(6), and
4 the applicable provisions of the Bankruptcy Code and Bankruptcy Rules.

5 DATED this 5th day of March, 2021

6 GUMP'S HOLDINGS, LLC
7 GUMP'S CORP.
8 GUMP'S BY MAIL, INC.

9 /s/ Tony Lopez
10 By: Tony Lopez
11 Its: Responsible Person

12 Prepared and Submitted:

13 GARMAN TURNER GORDON

14 By: /s/ William M. Noall
15 WILLIAM M. NOALL, ESQ.
16 Nevada Bar No. 3549
17 GABRIELLE A. HAMM
18 Nevada Bar No. 11588
19 7251 Amigo Street, Suite 210
20 Las Vegas, NV 89119

SCHEDULE 1.1.15
TO PLAN OF LIQUIDATION
CERTAIN PRESERVED POTENTIAL CAUSES OF ACTION

All defined terms used herein shall have the meanings set forth in the Plan. The following is a non-exhaustive list of potential parties against whom Debtors may hold a claim or cause of action. Debtors reserve their right to modify this list to amend or add parties or causes of action but disclaim any obligation to do so. In addition to the possible causes of action and claims listed below, Debtors have or may have, in the ordinary course of their business, numerous causes of action and Claims or rights against contractors, subcontractors, vendors, suppliers, and others with whom they deal in the ordinary course of their business (the “Ordinary Course Claims”). Debtors reserve their right to enforce, sue on, settle, or compromise (or decline to do any of the foregoing) the Ordinary Course Claims, as well as the claims and causes of action listed below and all other claims and causes of action. Debtors also have, or may have, and are retaining, various claims or causes of action arising under or pursuant to its insurance policies, and all rights arising under, relating to, or in connection with such policies are expressly reserved and retained.

1. Causes of Actions arising out of or in connection with Debtors’ business, property, or operations.
2. Causes of Actions arising out of transactions involving, concerning, or related to Debtors; and
3. All other rights, privileges, claims, actions, or remedies of Debtors and/or the Liquidating Trust existing on the Effective Date, whether arising at law or in equity.
4. All Avoidance Actions.

There may also be other Causes of Actions which currently exist or may subsequently arise that are not set forth herein because the facts underlying such Causes of Actions are not currently known or sufficiently known by Debtors. The failure to list any such unknown Causes of Action herein is not intended to limit the rights the Debtors or the Liquidating Trustee, as applicable, to pursue any unknown Causes of Action to the extent the facts underlying such unknown Causes of Action become more fully known in the future.

Unless Causes of Actions against any individual or entity are expressly waived, relinquished, released, compromised, or settled by the Plan or any Final Order, each Debtor expressly reserves for its benefit, and the benefit of the Liquidating Trust, all Causes of Actions, including, without limitation, all unknown Causes of Actions for later adjudication and therefore no preclusion doctrine (including, without limitation, the doctrines of *res judicata*, collateral estoppel, issue preclusion, claim preclusion, estoppel (judicial, equitable, or otherwise), or laches) shall apply to such Causes of Actions after the confirmation or consummation of the Plan. In addition, each Debtor expressly reserves for its benefit, and the benefit of the Liquidating Trust, the right to pursue or adopt any claims alleged in any lawsuit in which Debtors is a defendant or an interested party, against any individual or entity, including plaintiffs and co-defendants in such lawsuits.

**SCHEDULE 6.1
TO PLAN OF LIQUIDATION
ASSUMED EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

None

4828-9141-4690, v. 8

EXHIBIT B

(Notice of Confirmation Order and Occurrence of Effective Date)

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Attorneys for The Official Committee of Unsecured Creditors

**UNITED STATES BANKRUPTCY COURT
 DISTRICT OF NEVADA**

In re:

POST 135 HOLDINGS, LLC

☐ Affects this Debtor.

☒ Affects all Debtors.

☐ Affects Post 135 Corp.

☐ Affects Post 135 By Mail, Inc.

Case No.: BK-S-18-14683-mkn

Chapter 11

Jointly administered with:

No. BK-S-18-14684-mkn (In re Post 135 Corp.)

No. BK-S-18-14685-mkn (In re Post 135 By Mail, Inc.)

**NOTICE OF EFFECTIVE DATE OF THE JOINT CHAPTER 11 PLAN OF
 LIQUIDATION (AS REVISED)**

PLEASE TAKE NOTICE that, on _____, the United States Bankruptcy Court for the District of Nevada entered an order (the “Confirmation Order”) confirming the Second Amended Joint Chapter 11 Plan of Liquidation (as Revised) [D.I. 585] (the “Plan”). A copy of the confirmation order may be obtained by contacting the Clerk of the above captioned Court.

PLEASE TAKE FURTHER NOTICE that, that as part of the liquidation of Debtors Gump’s Holdings, LLC, Gump’s Corp. and Gump’s by Mail, Inc. Assets, the Debtors sold their tradenames, trademarks, service marks and other intellectual property to GH Acquisitions, LLC, which is now operating its business under the name “Gump’s.” In order to reduce any confusion between the debtors in this case and business of the purchaser of the Gump’s brand, the Court has ordered that the names of the debtors in these cases be changed from Gump’s Holdings, LLC

1 to Post 135 Holdings, LLC, from Gump's Corp. to Post 135 Corp. and from Gump's by Mail,
2 Inc. to Post 135 By Mail, Inc., all as reflected in the above caption of this Notice.

3 **PLEASE TAKE FURTHER NOTICE** that, on _____, the above-
4 captioned debtors (the "**Debtors**") filed and served on all creditors and other interested parties a
5 Notice of Entry of Order Confirming the Joint Chapter 11 Plan of Liquidation (as Revised).

6 **PLEASE TAKE FURTHER NOTICE** that each of the conditions to the effectiveness
7 of the Plan set forth in **Section 11.2** was fully satisfied on or before _____, and,
8 accordingly, the Effective Date of the Plan, as such term is defined therein, occurred on such
9 date.

10 **GARMAN TURNER GORDON LLP**
11 Dated: _____

By: /s/_____

12 Samuel A. Schwartz, Esq.
13 601 East Bridger Avenue
Las Vegas, NV 89101

14 *Attorneys for The Official Committee of Unsecured*
15 *Creditors*

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EXHIBIT C
(New Case Caption)

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7 *Attorneys for Debtors*

8 **UNITED STATES BANKRUPTCY COURT**
9 **DISTRICT OF NEVADA**

10 In re:

11 POST 135 HOLDINGS, LLC

12 ☐ Affects this Debtor.

13 ☒ Affects all Debtors.

14 ☐ Affects Post 135 Corp.

15 ☐ Affects Post 135 By Mail, Inc.

Case No.: BK-S-18-14683-mkn
Chapter 11

Jointly administered with:

No. BK-S-18-14684-mkn (In re Post 135 Corp.)
No. BK-S-18-14685-mkn (In re Post 135 By Mail,
Inc.)