

Exhibit B

Exculpation Provisions in Recent Confirmed Prepackaged Plans

Case	Definitions	Exculpation Provision
<p><u>In re David's Bridal, Inc.</u>, Case No. 18-12635 (LSS) (Bankr. D. Del. Jan. 4, 2019) [Docket No. 279], Plan § 10.7</p>	<p>Exculpated Parties means the Debtors, the Reorganized Debtors and, to the extent employed in such capacities on or after the Petition Date, the Debtors' and the Reorganized Debtors' directors, officers, and professionals.</p>	<p>Notwithstanding anything herein to the contrary, and to the maximum extent permitted by applicable law, no Exculpated Party will have or incur, and each Exculpated Party is hereby released and exculpated from, any claim, obligation, suit, judgment, damage, demand, debt, right, cause of action, remedy, loss, and liability for any claim in connection with or arising out of the administration of the Chapter 11 Cases, the negotiation, formulation, preparation, and pursuit of the Disclosure Statement, the Restructuring Support Agreement, the transactions relating to the Debtors' restructuring, the Plan, or the solicitation of votes for, or confirmation of, the Plan, the funding or consummation of the Plan (including the Plan Supplement), the Definitive Documents, the Restructuring Transactions, or any related agreements, instruments, or other documents, the solicitation of votes on the Plan, the offer, issuance, and Distribution of any Securities issued or to be issued pursuant to the Plan, whether or not such Distribution occurs following the Effective Date, the occurrence of the Effective Date, negotiations regarding or concerning any of the foregoing, or the administration of the Plan or property to be distributed under the Plan, except for actions determined by Final Order to constitute gross negligence, willful misconduct, or intentional fraud. This exculpation shall be in addition to, and not in limitation of, all other releases, indemnities, exculpations and any other applicable law or rules protecting such Exculpated Parties from liability. Nothing herein shall be deemed to be a release or waiver of the Reorganized Debtors' obligations under the Exit Facility Documents.</p>
<p><u>In re Mattress Firm, Inc.</u>, Case No. 18-12241 (CSS) (Bankr. D. Del. Nov. 16, 2018) [Docket No. 909], Plan, § X.E</p>	<p>"Exculpated Fiduciaries" means the Debtors and, to the extent employed in such capacities on or after the Petition Date, the Debtors' directors, officers, and professionals.</p> <p>"Exculpated Parties" means, collectively, the Exculpated Fiduciaries and the Section 1125(e) Parties.</p> <p>"Section 1125(e) Parties" means each of the following, solely in their respective capacities as such: (a) the Prepetition ABL</p>	<p>From and after the Effective Date, the Exculpated Fiduciaries and, solely to the extent provided by section 1125(e) of the Bankruptcy Code, the Section 1125(e) Parties, shall neither have nor incur any liability to, or be subject to any right of action by, any Holder of a Claim or an Interest, or any other party in interest, or any of their respective Affiliates, employees, representatives, financial advisors, attorneys, or agents acting in such capacity, or any of their successors or assigns, for any act, omission, transaction, event, or other circumstance in connection with or related to the Debtors, the Reorganized Debtors, their respective assets and properties, and the Estates, the Chapter 11 Cases, the Plan Support Agreement, the DIP Credit Facilities, the Intra-Group Loan Guarantees, the Exit Facilities, the Prepetition Debt Documents, this Plan, or the Disclosure Statement, the pursuit of Confirmation, the administration and implementation of this Plan, including the distribution of property under this Plan, or any other</p>

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	<p>Agent, (b) the Prepetition ABL Lenders, (c) the Prepetition Term Loan Lender, (d) the Intra-Group Lenders, (e) the DIP Agents, (f) the DIP Lenders, (g) the Exit Agents, (h) the Exit Lenders, and (i) the Plan Support Parties, and, with respect to each of the foregoing parties under (a) through (i), such Entities' Related Parties, directors, officers, and professionals.</p>	<p>related agreement, or upon any other act or omission, transaction, agreement, event, or other occurrence related or relating to the foregoing; provided, however, that this Article X.E shall not apply to release (1) obligations under this Plan and the contracts, instruments, releases, agreements, and documents delivered, Reinstated or assumed under this Plan, (2) any Claims or Causes of Action arising out of fraud, willful misconduct or gross negligence as determined by a Final Order, or (3) any Claims or Causes of Action against the Debtors or the Reorganized Debtors that are Reinstated under this Plan or otherwise survive the Effective Date, including, without limitation, pursuant to Article VII.A.</p>
<p><u>In re HCR ManorCare, Inc.</u>, Case No. 18-10467 (KG) (Bankr. D. Del. Apr. 13, 2018) [Docket No. 127], Plan § 9.5</p>	<p>Exculpated Fiduciaries means each of the following solely in their capacity as such: (a) the Debtor; (b) the Reorganized Debtor; and (c) with respect to each of the foregoing parties, such Entities' directors, officers, and professionals.</p> <p>Exculpated Parties means, collectively, the Exculpated Fiduciaries and the Section 1125(e) Parties.</p> <p>Section 1125(e) Parties means each of the following, solely in their capacity as such: (a) Carlyle; (b) the Credit Facility Agent; (c) the Credit Facility Lenders; (d) QCP; and (e) with respect to each of the foregoing parties under (a) through (d), such Entities' directors, officers, and professionals.</p>	<p>From and after the Effective Date, the Exculpated Fiduciaries and, solely to the extent provided by section 1125(e) of the Bankruptcy Code, the Section 1125(e) Parties, shall neither have nor incur any liability to, or be subject to any right of action by, any Holder of a Claim or an Interest, or any other party in interest, or any of their respective employees, representatives, financial advisors, attorneys, or agents acting in such capacity, or Affiliates, or any of their successors or assigns, for any act or omission in connection with, relating to, or arising out of, the Chapter 11 Case, formulating, negotiating or implementing this Plan, the Plan Supplement, the Disclosure Statement, the Plan Sponsor Agreement, the Restructuring Support Agreement, the New Master Lease, the solicitation of acceptances of this Plan, the pursuit of Confirmation of this Plan, the Confirmation of this Plan, the consummation of this Plan, the administration of this Plan, the property to be distributed under this Plan, the consummation of the transactions contemplated by the Plan Sponsor Agreement, or any other act taken or omitted to be taken in connection with or in contemplation of the Chapter 11 Case or implementation of this Plan; provided, however, that this Section 9.5 shall not apply to release (x) obligations under this Plan, and obligations under the Plan Sponsor Agreement, the Restructuring Support Agreement, the New Master Lease and the contracts, instruments, releases, agreements, and documents delivered, Reinstated or assumed under this Plan (including, without limitation, the Credit Facility and the Intercompany Note), and (y) any Claims or Causes of Action arising out of fraud, willful misconduct or gross negligence as determined by a Final Order.</p>
<p><u>In re Southeastern Grocers,</u></p>	<p>Exculpated Parties means collectively, and in</p>	<p>Notwithstanding anything herein to the contrary, and to the maximum extent</p>

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<p><u>LLC</u>, Case No. 18-10700 (MFW) (Bankr. D. Del. May 14, 2018) [Docket No. 487], Plan § 10.7</p>	<p>each case in their capacities as such, the Debtors, the Reorganized Debtors, and all Persons and Entities who acted on their behalf in connection with the matters as to which exculpation is provided herein.</p>	<p>permitted by applicable law, no Exculpated Party will have or incur, and each Exculpated Party is hereby released and exculpated from, any claim, obligation, suit, judgment, damage, demand, debt, right, cause of action, remedy, loss, and liability for any claim in connection with or arising out of the administration of the Chapter 11 Cases, the negotiation, formulation, preparation, and pursuit of the Disclosure Statement, the Restructuring Support Agreement, the transactions relating to the Debtors' restructuring, the Plan, or the solicitation of votes for, or confirmation of, the Plan, the funding or consummation of the Plan (including the Plan Supplement), the Definitive Documents, or any related agreements, instruments, or other documents, the solicitation of votes on the Plan, the offer, issuance, and Distribution of any Securities issued or to be issued pursuant to the Plan, whether or not such Distribution occurs following the Effective Date, the occurrence of the Effective Date, negotiations regarding or concerning any of the foregoing, or the administration of the Plan or property to be distributed under the Plan, except for actions determined by Final Order to constitute gross negligence, willful misconduct, or intentional fraud. This exculpation shall be in addition to, and not in limitation of, all other releases, indemnities, exculpations and any other applicable law or rules protecting such Exculpated Parties from liability. Nothing herein shall be deemed to be a release or waiver of the Reorganized Debtors' obligations under the Exit Facility Documents.</p>
<p><u>In re PES Holdings, LLC</u>, Case No. 18-10122 (KG) (Bankr. D. Del. Apr. 2, 2018) [Docket No. 352], Plan, § VIII.E</p>	<p>"Exculpated Parties" means, collectively, and in each case in its capacity as such: (a) the Debtors and Reorganized Debtors; (b) the Parent Parties; (c) with respect to each of the foregoing entities in clauses (a) and (b), each such Entity's current and former predecessors, successors, Affiliates (regardless of whether such interests are held directly or indirectly), subsidiaries, direct and indirect equity holders, funds, portfolio companies, management companies; and (d) with respect to each of the foregoing Entities in clauses (a), (b), and (c), each of their respective current and former directors, officers, members, employees, partners, managers, independent contractors, agents,</p>	<p>Except as otherwise specifically provided in the Plan, no Exculpated Party shall have or incur, and each Exculpated Party is hereby released and exculpated from any Cause of Action for any claim related to any act or omission in connection with, relating to, or arising out of, the Chapter 11 Cases, the formulation, preparation, dissemination, negotiation, filing, or termination of the Restructuring Support Agreement and related prepetition transactions, the Disclosure Statement, the Plan, or any Restructuring Transaction, contract, instrument, release or other agreement or document created or entered into in connection with the Disclosure Statement or the Plan, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of Consummation, the administration and implementation of the Plan, including the issuance of Securities pursuant to the Plan, or the distribution of property under the Plan or any other related agreement, except for claims related to any act or omission that is determined in a final order to have constituted actual fraud, willful misconduct, or gross negligence, but in all respects such Entities shall be entitled to reasonably rely upon the advice of counsel with respect to their</p>

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	<p>representatives, principals, professionals, consultants, financial advisors, attorneys, accountants, investment bankers, and other professional advisors (with respect to clause (c), each solely in their capacity as such).</p> <p><i>“Parent Parties”</i> shall have the meaning set forth in the Restructuring Support Agreement [Philadelphia Energy Solutions LLC and its undersigned members].</p>	<p>duties and responsibilities pursuant to the Plan. The Exculpated Parties have, and upon completion of the Plan shall be deemed to have, participated in good faith and in compliance with the applicable laws with regard to the solicitation of, and distribution of, consideration pursuant to the Plan and, therefore, are not, and on account of such distributions shall not be, liable at any time for the violation of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of the Plan or such distributions made pursuant to the Plan; provided that the foregoing exculpation shall have no effect on the liability of any entity that results from any such act or omission that is determined in a final order to have constituted fraud, gross negligence, or willful misconduct.</p>