

EXHIBIT B

Enumerated Retained Rights of Action

RETAINED RIGHTS OF ACTION

1. Any and all claims, counter- or cross-claims, or causes of action that have been asserted or that may be asserted via amendment or otherwise in pending litigation, arbitration, and other proceedings with the Debtors, including, without limitation, adversary proceedings or claims objections or other motions filed in connection with the Chapter 11 Cases and the litigations, arbitrations, and other proceedings referred to in the Debtors' Schedules and/or the Debtors' Statements of Financial Affairs ("SOFAs").
2. Any and all claims against law firms, accountants or other professionals and their respective members, agents and affiliates that provided services to the Debtors prior to the Petition Date (whether or not such claims arise directly from the services provided to the Debtors).
3. Any and all claims arising under promissory notes, accounts receivable, or any other form of indebtedness due to the Debtors that is not otherwise identified herein.
4. Any and all preference, fraudulent conveyance, equitable subordination, or avoidance action claims, claims under chapter 5 of the Bankruptcy Code or similar state law, as well as claims under theories of unjust enrichment, constructive trust, or equitable lien or ownership.
5. Any and all claims or causes of action that the Debtors might have against any non-Debtor affiliate arising under contract, tort, statute or otherwise.
6. Any and all claims or causes of action based on contracts or leases, including, without limitation, loan agreements, between or among one or more of the Debtors and any contract or lease counterparty. Such Rights of Action may include breach of contract, breach of the covenant of good faith and fair dealing, breach of warranty, fraud, reformation, rescission, and restitution.
7. Any and all claims or causes of action for breach of duty by one acting in a fiduciary of similar capacity, whether based on intentional, willful, reckless or negligent conduct, including, without limitation, by act or omission.
8. Any and all claims or causes of action that the Debtors might have for refunds of taxes against any federal, state, local or foreign taxing authority, including, without limitation, the United States of America and the State of California.
9. Any and all counterclaims, defenses, rights of setoff or recoupment, or rights to otherwise object to any claim filed against the Debtors' estates in these Bankruptcy Cases.
10. Any and all claims and causes of action against OR Acquisition Co, LLC and any affiliates, including in connection with the Debtors' sale of substantially all of their assets to OR Acquisition Co, LLC on or about December 21, 2018, including, but not limited to, claims to escrowed funds held back from the purchase price.
11. Any other legal or equitable claims arising under contract, tort, statute or otherwise, other than claims expressly released under the Plan or during the Debtors' Bankruptcy Cases.

RETAINED RIGHTS OF ACTION

12. The Prepetition Lender Rights of Action.

For the avoidance of doubt, the failure to identify any specific claim, cause of action, or Person does not and shall not constitute a release, renunciation, abandonment, or disclaimer of any claim or defense against any Person. For the further avoidance of doubt, nothing herein is intended to impair, amend, supersede, or modify in any way the releases and exculpations expressly provided by Article IX of the Plan or any other express release of claims that was in effect prior to the Effective Date. Rights of action are retained under the Plan only to the extent not specifically released under the Plan (or otherwise). Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Plan.