

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION**

In re: § **Chapter 11**
§
COLOR STAR GROWERS OF § **Case No. 13-42959**
COLORADO, INC., VAST, INC., and §
COLOR STAR, LLC, § **(Jointly Administered)**
§
Debtors. §

**DISCLOSURE STATEMENT PURSUANT TO 11 U.S.C. § 1125
IN SUPPORT OF DEBTORS' FIRST AMENDED JOINT PLAN OF LIQUIDATION
FOR COLOR STAR GROWERS OF COLORADO, INC., VAST, INC., AND COLOR
STAR, LLC**

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Dated: August 5, 2014

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LIST OF EXHIBITS

- Exhibit A:** Order Conditionally Approving Disclosure Statement
- Exhibit B:** Debtors’ First Amended Joint Plan of Liquidation for Color Star Growers of Colorado, Inc., Vast, Inc. and Color Star, LLC
- Exhibit C:** Liquidation Trust Agreement
- Exhibit D:** Litigation Trust Agreement
- Exhibit E:** List of Causes of Action including Transferees

THIS DISCLOSURE STATEMENT IS FILED IN SUPPORT OF THE FIRST AMENDED JOINT PLAN OF LIQUIDATION (THE “**PLAN**”) FOR COLOR STAR GROWERS OF COLORADO, INC. (“**COLOR STAR**”), VAST, INC. (“**VAST**”), AND COLOR STAR, LLC (“**CSLLC**”, TOGETHER WITH COLOR STAR AND VAST, THE “**DEBTORS**”), WHICH IS JOINTLY PROPOSED BY THE DEBTORS (THE “**PROPONENTS**”).

THIS DISCLOSURE STATEMENT CONTAINS A SUMMARY OF MATERIAL PROVISIONS OF THE PLAN, INCLUDING PROVISIONS RELATING TO THE PLAN’S TREATMENT OF CLAIMS AGAINST AND INTERESTS IN THE DEBTORS, THE CREATION OF A TRUST TO PROVIDE FOR THE FURTHER LIQUIDATION AND ADMINISTRATION OF ESTATE ASSETS AND THE MEANS OF IMPLEMENTATION OF THE PLAN. THE DISCLOSURE STATEMENT ALSO SUMMARIZES CERTAIN FINANCIAL INFORMATION CONCERNING THE DEBTORS AND THE CLAIMS ASSERTED AGAINST THE DEBTORS IN THE CHAPTER 11 CASES. WHILE THE PROPONENTS BELIEVE THAT THE DISCLOSURE STATEMENT CONTAINS ADEQUATE INFORMATION WITH RESPECT TO THE DOCUMENTS AND INFORMATION SUMMARIZED, CLAIMANTS AND EQUITY INTEREST HOLDERS SHOULD REVIEW THE ENTIRE PLAN AND EACH OF THE DOCUMENTS REFERENCED THEREIN AND HEREIN, AND SHOULD SEEK THE ADVICE OF THEIR OWN COUNSEL AND OTHER ADVISORS BEFORE CASTING THEIR BALLOTS ON THE PLAN.

EXCEPT FOR THE INFORMATION SET FORTH IN THIS DISCLOSURE STATEMENT AND THE EXHIBITS ATTACHED HERETO, NO REPRESENTATIONS CONCERNING THE DEBTORS, THE DEBTORS’ ASSETS AND LIABILITIES, THE PAST OR FUTURE OPERATIONS OF THE DEBTORS, THE PLAN AND ITS TERMS, OR ALTERNATIVES TO THE PLAN ARE AUTHORIZED, NOR ARE ANY SUCH REPRESENTATIONS TO BE RELIED UPON IN ARRIVING AT A DECISION WITH RESPECT TO THE PLAN. ANY INFORMATION WITH RESPECT TO SUCH TOPIC AREAS THAT IS PROVIDED TO SECURE ACCEPTANCE OR REJECTION OF THE PLAN AND THAT IS NOT CONTAINED IN THIS DISCLOSURE STATEMENT AND THE EXHIBITS ATTACHED HERETO IS UNAUTHORIZED AND SHOULD BE REPORTED IMMEDIATELY TO THE DEBTORS’ COUNSEL.

STATEMENTS AND FINANCIAL INFORMATION HEREIN CONCERNING THE DEBTORS, INCLUDING, WITHOUT LIMITATION, HISTORICAL INFORMATION, INFORMATION REGARDING THE DEBTORS’ ASSETS AND LIABILITIES, AND INFORMATION REGARDING CLAIMS AND INTERESTS ASSERTED OR OTHERWISE EVIDENCED IN THE DEBTORS’ CHAPTER 11 CASES, HAVE BEEN DERIVED FROM NUMEROUS SOURCES INCLUDING, WITHOUT LIMITATION, THE DEBTORS, THE DEBTORS’ BOOKS AND RECORDS, THE DEBTORS’ SCHEDULES AND STATEMENT OF FINANCIAL AFFAIRS, AND COURT RECORDS. ALTHOUGH THE PROPONENTS REASONABLY BELIEVE THAT THE HISTORICAL AND FINANCIAL INFORMATION SET FORTH HEREIN IS ACCURATE, COMPLETE AND RELIABLE, THE PROPONENTS AND THEIR PROFESSIONALS HAVE NOT TAKEN ANY INDEPENDENT ACTION TO VERIFY THE ACCURACY, COMPLETENESS OR RELIABILITY OF SUCH HISTORICAL INFORMATION AND THERE HAS BEEN NO INDEPENDENT AUDIT OF THE FINANCIAL INFORMATION CONTAINED IN THIS DISCLOSURE STATEMENT.

THEREFORE, NEITHER THE PROPONENTS NOR THEIR PROFESSIONALS WARRANT OR REPRESENT THAT THE INFORMATION CONTAINED HEREIN IS COMPLETE, ACCURATE AND RELIABLE. HOWEVER, THE PROPONENTS HAVE REVIEWED THE INFORMATION SET FORTH HEREIN AND, BASED UPON THE SOURCES OF INFORMATION AVAILABLE, GENERALLY BELIEVE SUCH INFORMATION TO BE COMPLETE.

UNLESS INDICATED OTHERWISE, THE STATEMENTS CONTAINED IN THIS DISCLOSURE STATEMENT ARE MADE AS OF AUGUST 5, 2014, AND NEITHER DELIVERY OF THIS DISCLOSURE STATEMENT NOR ANY EXCHANGE OF RIGHTS MADE IN CONNECTION WITH THE PLAN SHALL, UNDER ANY CIRCUMSTANCES, CREATE AN IMPLICATION THAT THERE HAS BEEN NO CHANGE IN THE INFORMATION SET FORTH HEREIN SINCE THE DATE THE DISCLOSURE STATEMENT AND THE MATERIALS RELIED UPON IN THE PREPARATION OF THE DISCLOSURE STATEMENT WERE COMPILED.

THIS DISCLOSURE STATEMENT MAY NOT BE RELIED UPON FOR ANY PURPOSE OTHER THAN TO DETERMINE WHETHER TO VOTE TO ACCEPT OR REJECT THE PLAN. THIS DISCLOSURE STATEMENT CONTAINS PROJECTED FINANCIAL INFORMATION REGARDING THE DEBTORS, RECOVERIES UNDER THE PLAN, AND CERTAIN OTHER FORWARD-LOOKING STATEMENTS, ALL OF WHICH ARE BASED UPON VARIOUS ASSUMPTIONS AND ESTIMATES AS OF AUGUST 5, 2014, OR SUCH OTHER TIME AS IS SPECIFIED. SUCH INFORMATION WILL NOT BE UPDATED TO REFLECT EVENTS OCCURRING AFTER SAID DATE(S), AND SUCH INFORMATION IS SUBJECT TO INHERENT UNCERTAINTIES AND TO A WIDE VARIETY OF SIGNIFICANT BUSINESS, ECONOMIC AND COMPETITIVE RISKS. CONSEQUENTLY, ACTUAL EVENTS, CIRCUMSTANCES, EFFECTS AND RESULTS MAY VARY SIGNIFICANTLY FROM THOSE INCLUDED IN OR CONTEMPLATED BY SUCH PROJECTED FINANCIAL INFORMATION AND SUCH OTHER FORWARD-LOOKING STATEMENTS.

ON AUGUST 5, 2014, AFTER NOTICE AND HEARING, THE BANKRUPTCY COURT ENTERED AN ORDER CONDITIONALLY APPROVING THE DISCLOSURE STATEMENT AS CONTAINING INFORMATION OF THE KIND AND IN SUFFICIENT DETAIL TO ENABLE CLAIMANTS WHOSE VOTES ON THE PLAN ARE BEING SOLICITED TO MAKE AN INFORMED JUDGMENT ON WHETHER TO ACCEPT OR REJECT THE PLAN. A TRUE AND CORRECT COPY OF THE ORDER APPROVING THE DISCLOSURE STATEMENT IS ATTACHED HERETO AS **EXHIBIT "A"** AND IS INCORPORATED HEREIN FOR ALL PURPOSES. THE APPROVAL OF THIS DISCLOSURE STATEMENT BY THE BANKRUPTCY COURT DOES NOT CONSTITUTE AN ENDORSEMENT BY THE BANKRUPTCY COURT OF THE PLAN OR A GUARANTEE OF THE ACCURACY AND COMPLETENESS OF THE INFORMATION CONTAINED IN THIS DISCLOSURE STATEMENT.

NOTHING CONTAINED IN THIS DISCLOSURE STATEMENT, EXPRESS OR IMPLIED, IS INTENDED TO GIVE RISE TO ANY COMMITMENT OR OBLIGATION OF THE DEBTORS, THE COMMITTEE OR ANY OTHER PARTY, NOR SHALL IT BE CONSTRUED AS CONFERRING UPON ANY PERSON ANY RIGHTS, BENEFITS OR

REMEDIES OF ANY NATURE WHATSOEVER. THE DISCLOSURE STATEMENT IS INFORMATIONAL ONLY. ADDITIONALLY, CLAIMANTS AND EQUITY INTEREST HOLDERS SHOULD NOT CONSTRUE THE CONTENTS OF THIS DISCLOSURE STATEMENT AS PROVIDING ANY LEGAL, BUSINESS, FINANCIAL OR TAX ADVICE. EACH CLAIMANT AND INTEREST HOLDER SHOULD CONSULT WITH ITS OWN LEGAL, BUSINESS, FINANCIAL AND TAX ADVISORS AS TO ANY MATTER CONCERNING THE PLAN, THE EFFECTS OF IMPLEMENTATION OF THE PLAN AND THE VOTING PROCEDURES APPLICABLE TO THE PLAN.

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I.
INTRODUCTION

On December 15, 2013 (the “**Petition Date**”), Color Star Growers of Colorado, Inc., a Colorado corporation (“**Color Star**”), Vast, Inc., a Texas corporation (“**Vast**”), and Color Star, LLC (“**CSLLC**,” collectively with Color Star and Vast, the “**Debtors**”) each filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code with United States Bankruptcy Court for the Eastern District of Texas (the “**Bankruptcy Court**”), thereby initiating their bankruptcy cases (the “**Chapter 11 Case**”) which are jointly administered under Case No. 13-42959.

On January 14, 2014, the United States Trustee for Region 6 (the “**UST**”) filed a notice of its appointment of the Official Committee of Unsecured Creditors (the “**Committee**”).

The Debtors are in possession of and manage their estates (the “**Estates**”) as debtors-in-possession. No trustee or examiner has been appointed in the Chapter 11 Case.

The Proponents hereby submit this Disclosure Statement in connection with the solicitation of votes on the Plan, which is attached hereto as **Exhibit “B”** and incorporated herein for all purposes.¹ The Disclosure Statement is being mailed to each holder of a Claim against and each holder of an Equity Interest in the Debtors. With respect to voting on the Plan, pursuant to the Bankruptcy Code, all Claimants holding Claims in impaired Classes 1, 2, 4, and 6 through 9 under the Plan, as well as Equity Interests in impaired Class 10 under the Plan, are entitled to vote. Class 3 and Class 5 Claims are unimpaired under the Plan, and therefore, each holder of a Class 3 Claim and each holder of a Class 5 Claim is presumed to have accepted the Plan.

The Proponents believe that they have promulgated the Plan consistent with the provisions of the Bankruptcy Code. The Proponents believe that the Plan provides affected Claimants and Equity Interests with Distribution rights on account of their Claims and Equity Interests which are at least equal to, if not greater than, what they would obtain if the Chapter 11 Case was converted to a Chapter 7 liquidation case and the Debtors’ remaining assets were liquidated within the parameters of Chapter 7 of the Bankruptcy Code. The Proponents believe that the Plan is fair and equitable to all Classes of Claims and Equity Interests under the Plan.

A. The Purpose of this Disclosure Statement

The Bankruptcy Code generally requires the proponent of a Chapter 11 plan to prepare and file with the bankruptcy court a “disclosure statement” that provides information of the kind, and in sufficient detail, that would enable a typical holder of claims or interests in a class impaired under the plan to make an informed judgment with respect to the plan. This Disclosure Statement provides such information, as well as information regarding certain deadlines with respect to confirmation of the Plan.

¹ Any capitalized terms not defined herein shall have the meaning ascribed to them in Article 1 of the Plan.

This Disclosure Statement is not intended to replace careful review and analysis of the Plan. Rather, it is submitted as an aid and supplement in your review of the Plan, and attempts to explain the terms and implications of the Plan. Every effort has been made to fully explain the various aspects of the Plan as it may affect Claimants and Equity Interests. All Persons receiving this Disclosure Statement are urged to review all of the exhibits to this Disclosure Statement, in addition to reviewing the text of this Disclosure Statement. If you have any questions, you may contact counsel for the Debtors. Contact information for such counsel is set forth within this Disclosure Statement, as well as on the cover page hereof.

Claimants and Equity Interests should read this Disclosure Statement in its entirety prior to voting on the Plan. No solicitation of votes on the Plan may be made except pursuant to this Disclosure Statement, an Order of the Bankruptcy Court approving this Disclosure Statement and section 1125 of the Bankruptcy Code. No other party has been authorized to use any information concerning the Debtors or their operations, assets and liabilities, other than the information contained in this Disclosure Statement, to solicit votes on the Plan.

II. **VOTING PROCEDURES AND REQUIREMENTS**

A. Ballots and Voting Deadline

Each holder of a Claim in an impaired Class (except Classes 9 and 10) is entitled to vote on the Plan and shall be provided a Ballot along with this Disclosure Statement. If a Claimant holds Claims in more than one impaired Class (except Classes 9 and 10), such Claimant has been provided a separate Ballot for each such Class. The Ballot is to be used by the Claimant to accept or reject the Plan.

To ensure that their Ballot is deemed timely and considered by the Balloting Agent, each Claimant must (a) carefully review the Ballot and the instructions set forth thereon, (b) provide all of the information requested on the Ballot, (c) sign the Ballot and (d) return the completed and signed Ballot to the Balloting Agent by the Voting Deadline.

By Order of the Bankruptcy Court, the Voting Deadline is **September 15, 2014, at 5:00 p.m. (prevailing Central Time)**. Therefore, in order for a Ballot to be counted for voting purposes, the completed and signed Ballot must be **received** at the address specified below by not later than such Voting Deadline:

COLOR STAR CLAIMS PROCESSING CENTER
C/O UPSHOT SERVICES LLC
7808 CHERRY CREEK SOUTH DRIVE, SUITE 112
DENVER, CO 80231

B. Claimants Solicited to Vote

Each Claimant holding a Claim in an impaired Class under the Plan (excluding Class 9 and 10) is being solicited to vote on the Plan. However, unless otherwise provided in the Plan,

as to any Claim for which a proof of Claim was filed and as to which an objection has been lodged, if such objection is still pending as of the Voting Deadline, the Claimant's vote associated with such Claim will not be counted to the extent of the objection to the Claim, unless the Claimant files a motion and obtains an Order of the Bankruptcy Court temporarily allowing the Claim in an amount that the Bankruptcy Court deems proper for the purpose of voting on the Plan. **Such motion must be heard and determined by the Bankruptcy Court at least ten (10) days prior to the Confirmation Hearing.** In addition, a Claimant's vote may be disregarded if the Bankruptcy Court determines that the Claimant's acceptance or rejection of the Plan was not solicited or procured in good faith or in accordance with the provisions of the Bankruptcy Code, or that the Claimant is an insider of a Debtor within the meaning of section 101(31) of the Bankruptcy Code.

C. Definition of Impairment

Pursuant to section 1124 of the Bankruptcy Code, except to the extent that the holder of a particular claim or equity interest within a class agrees to less favorable treatment of the holder's claim or equity interest, a class of claims or interests is impaired under a plan unless, with respect to each claim or interest of such class, the plan does at least one of the following two (2) things:

1. The plan leaves unaltered the legal, equitable and contractual rights to which such claim or equity interest entitles the holder of such claim or equity interest; or
2. Notwithstanding any contractual provision or applicable law that entitles the holder of such claim or equity interest to demand or receive accelerated payment of such claim or equity interest after the occurrence of a default, the plan:
 - a. cures any such default that occurred before or after the commencement of the case under the Bankruptcy Code, other than a default of a kind specified in section 365(b)(2) of the Bankruptcy Code or of a kind that section 365(b)(2) expressly does not require to be cured;
 - b. reinstates the maturity of such claim or equity interest as such maturity existed before such default;
 - c. compensates the holder of such claim or equity interest for any damages incurred as a result of any reasonable reliance by such holder on such contractual provision or such applicable law;
 - d. if such claim or such equity interest arises from any failure to perform a nonmonetary obligation, other than a default arising from failure to operate a nonresidential real property lease subject to section 365(b)(1)(A) of the Bankruptcy Code, compensates the holder of such claim or equity interest (other than the debtor or an insider) for any actual pecuniary loss incurred by such holder as a result of such failure; and

e. does not otherwise alter the legal, equitable or contractual rights to which such claim or equity interest entitles the holder of such claim or equity interest.

D. Classes Impaired Under the Plan

Classes 1, 2, 4 and 6 through 10 are impaired Classes under the Plan. All holders of Claims in Classes 1, 2, 4 and 6 through 8 are scheduled to receive on account of such Claims at least some property interest having potential value under the Plan. Accordingly, holders of Claims within Classes 1, 2, 4 and 6 through 8 are being solicited to vote on the Plan. In addition, the Plan contemplates at least the possibility of some Distribution to the holders of Subordinated Claims in Class 9 under the Plan (if any) and on account of Equity Interests in Class 10 under the Plan, and accordingly, these impaired Classes are also being solicited to vote on the Plan. Because Class 3 Claims and Class 5 Claims are unimpaired under the Plan, pursuant to section 1126(f) of the Bankruptcy Code, the holders of Claims in Classes 3 and 5 are conclusively presumed to accept the Plan.

With respect to the foregoing, the Proponents specifically reserve the right to determine and contest, if necessary, (a) the impaired or unimpaired status of a Class under the Plan, and (b) whether any Ballots cast by Claimants holding Claims within such a Class should be counted for purposes of confirmation of the Plan.

E. Vote Required for Class Acceptance

Pursuant to section 1126(c) of the Bankruptcy Code, a Class of Claims under the Plan shall be deemed to have accepted the Plan if the Plan is accepted by Claimants holding at least two-thirds (2/3) in amount and more than one-half (1/2) in number of the Allowed Claims within such Class held by Claimants that have accepted or rejected the Plan.

Pursuant to section 1126(e) of the Bankruptcy Code, on request of a party in interest in the Chapter 11 Case, and after notice and a hearing, the Bankruptcy Court may designate the vote of any Claimant whose acceptance or rejection of the Plan was not: (a) in good faith; (b) solicited or procured in good faith; or (c) made in accordance with the provisions of the Bankruptcy Code.

III.
CONFIRMATION OF THE PLAN

A. Confirmation Hearing

Section 1128(a) of the Bankruptcy Code requires the Bankruptcy Court, after notice, to hold a hearing on confirmation of the Plan. Section 1128(b) of the Bankruptcy Code provides that any party in interest may object to confirmation of the Plan.

The Confirmation Hearing has been scheduled to commence on September 22, 2014, at 3:30 p.m. (prevailing Central Time), before the Honorable Brenda T. Rhoades, United States Bankruptcy Judge for the Eastern District of Texas, 660 North Central Expressway, 3rd Floor,

Plano, Texas. Any objection to confirmation of the Plan must be made in writing, and such written objection must be filed with the Bankruptcy Court and served on the following parties by not later than September 15, 2014, at 5:00 p.m. (prevailing Central Time):

Debtors' Counsel:

Marcus A. Helt
Gardere Wynne Sewell LLP
1601 Elm Street, Suite 3000
Dallas, Texas 75201

Debtors:

Color Star Growers of Colorado, Inc.,
Vast, Inc., and Color Star, LLC.
c/o Brad Walker, CRO
3125 Westminster Ave.
Dallas, Texas 75225

**Counsel for the Official Committee
of Unsecured Creditors:**

Raymond J. Urbanik
Munsch Hardt Kopf & Harr, P.C.
500 N. Akard St., Ste. 3800
Dallas, Texas 75201

United States Trustee:

Timothy O'Neal
Office of United States Trustee
110 N. College Ave., Suite 300
Tyler, Texas 75702

UNLESS AN OBJECTION TO CONFIRMATION IS TIMELY FILED AND SERVED, IT WILL NOT BE CONSIDERED BY THE BANKRUPTCY COURT.

B. Requirements for Confirmation of the Plan

At the Confirmation Hearing, the Bankruptcy Court will determine whether the confirmation requirements of section 1129(a) of the Bankruptcy Code have been satisfied. Only in the event that all of these requirements have been satisfied, and that all other conditions to confirmation set forth in the Plan have been met, will the Bankruptcy Court enter an Order confirming the Plan under section 1129(a). The requirements of section 1129(a) applicable to corporate debtors are as follows:

1. The plan complies with the applicable provisions of the Bankruptcy Code.
2. The proponent of the plan complies with the applicable provisions of the Bankruptcy Code.
3. The plan has been proposed in good faith and not by any means forbidden by law.
4. Any payment made or to be made by the proponent, by the debtor, or by a person issuing securities or acquiring property under the plan, for services or for costs and expenses in or in connection with the case, or in connection with the plan and incident to the case, has been approved by, or is subject to the approval of, the court as reasonable.
5. The proponent of the plan has disclosed:

- a. the identity and affiliations of any individual proposed to serve, after confirmation of the plan, as a director, officer or voting trustee of the debtor, an affiliate of the debtor participating in a joint plan with the debtor, or a successor to the debtor under the plan, and the appointment to, or continuance in, such office of such individual, is consistent with the interests of creditors and equity interest holders and with public policy; and
 - b. the identity of any insider that will be employed or retained by the reorganized debtor, and the nature of any compensation for such insider.
6. Any governmental regulatory commission with jurisdiction, after confirmation of the plan, over the rates of the debtor has approved any rate change provided for in the plan, or such rate change is expressly conditioned on such approval.
7. With respect to each impaired class of claims or interests:
- a. each holder of a claim or equity interest of such class has accepted the plan or will receive or retain under the plan on account of such claim or equity interest property of a value, as of the effective date of the plan, that is not less than the amount that such holder would so receive or retain if the debtor were liquidated under Chapter 7 of the Bankruptcy Code on such date; or
 - b. if section 1111(b)(2) of the Bankruptcy Code applies to the claims of such class, each holder of a claim of such class will receive or retain under the plan on account of such claim property of a value, as of the effective date of the plan, that is not less than the value of such holder's interest in the estate's interest in the property that secures such claims.
8. With respect to each class of claims or interests, such class has accepted the plan or such class is not impaired under the plan.
9. Except to the extent that the holder of a particular claim has agreed to a different treatment of such claim, the plan provides that:
- a. with respect to a claim of a kind specified in section 507(a)(2) or 507(a)(3) of the Bankruptcy Code, on the effective date of the plan, the holder of such claim will receive on account of such claim cash equal to the allowed amount of such claim;
 - b. with respect to a class of claims of a kind specified in section 507(a)(1), 507(a)(4), 507(a)(5), 507(a)(6), or 507(a)(7) of the Bankruptcy Code, each holder of a claim of such class will receive (i) if such class has accepted the plan, deferred cash payments of a value, as of the effective date of the plan, equal to the allowed amount of such claim, or (ii) if such class has not accepted the plan, cash on the effective date of the plan equal to the allowed amount of such claim;
 - c. with respect to a claim of a kind specified in section 507(a)(8) of the Bankruptcy Code, the holder of such claim will receive on account of such claim regular installment

payments in cash (i) of a total value, as of the effective date of the plan, equal to the allowed amount of such claim, (ii) over a period ending not later than 5 years after the date of the order for relief under section 301, 302, or 303 of the Bankruptcy Code, and (iii) in a manner not less favorable than the most favored nonpriority unsecured claim provided for by the plan (other than cash payments made to a class of creditors under section 1122(b) of the Bankruptcy Code); and

d. with respect to a secured claim which would otherwise meet the description of an unsecured claim of a governmental unit under section 507(a)(8) of the Bankruptcy Code, but for the secured status of that claim, the holder of that claim will receive on account of that claim, cash payments, in the same manner and over the same period, as prescribed in paragraph 9(c) above.

10. If a class of claims is impaired under the plan, at least one class of claims that is impaired under the plan has accepted the plan, determined without including any acceptance of the plan by any insider.

11. Confirmation of the plan is not likely to be followed by the liquidation, or the need for further financial reorganization, of the debtor or any successor to the debtor under the plan, unless such liquidation or reorganization is proposed in the plan.

12. All fees payable under section 1930 of Title 28, as determined by the court at the hearing on confirmation of the plan, have been paid or the plan provides for the payment of all such fees on the effective date of the plan.

13. The plan provides for the continuation after its effective date of payment of all retiree benefits, as that term is defined in section 1114 of the Bankruptcy Code, at the level established pursuant to subsection (e)(1)(B) or (g) of section 1114 of the Bankruptcy Code, at any time prior to confirmation of the plan, for the duration of the period the debtor has obligated itself to provide such benefits.

14. All transfers of property under the plan shall be made in accordance with any applicable provisions of nonbankruptcy law that govern the transfer of property by a corporation or trust that is not a moneyed, business, or commercial corporation or trust.

If a sufficient number of Claimants and amounts of Claims in impaired Classes under the Plan vote to accept the Plan, the Debtor believes that the Plan will satisfy all of the applicable statutory requirements of section 1129(a) of the Bankruptcy Code. As discussed below, however, the Debtor believes that the Plan may be confirmed under the “cramdown” provisions of section 1129(b) of the Bankruptcy Code.

C. Cramdown

Pursuant to section 1129(b) of the Bankruptcy Code, the Bankruptcy Court may confirm the Plan at the request of the Proponents if: (a) all of the requirements of section 1129(a) of the Bankruptcy Code, with the exception of section 1129(a)(8) (set out in paragraph 8 above), are

met with respect to the Plan; (b) at least one Class of Claims that is impaired under the Plan has accepted the Plan (excluding the votes of insiders); and (c) with respect to each impaired Class that has not accepted the Plan, the Plan does not “discriminate unfairly” and is “fair and equitable.”

A plan does not “discriminate unfairly” within the meaning of the Bankruptcy Code if the classification of claims under the plan complies with the Bankruptcy Code and no particular class will receive more than it is legally entitled to receive for its claims or interests.

“Fair and equitable,” on the other hand, has a different meaning for classes of secured claims, classes of unsecured claims and classes of equity interests, as described below:

1. With respect to a class of secured claims that rejects the plan, to be “fair and equitable” the plan must, among other things, provide:

- a. that the holders of such claims retain the liens securing such claims, whether the property subject to such liens is retained by the debtor or transferred to another entity, to the extent of the allowed amount of such claims, and that each holder of a claim of such class receive on account of such claim deferred cash payments totaling at least the allowed amount of such claim, of a value, as of the effective date of the plan, of at least the value of such holder’s interest in the estate’s interest in such property;
- b. for the realization of such holders of the indubitable equivalent of such claims; or
- c. for the sale, subject to section 363(k) of the Bankruptcy Code, of any property that is subject to the liens securing such claims, free and clear of such liens, with such liens to attach to the proceeds of such sale, and the treatment of such liens on proceeds under (a) or (b) above.

2. With respect to a class of unsecured claims that rejects the plan, to be “fair and equitable” the plan must, among other things, provide:

- a. that each holder of a claim of such class receive or retain on account of such claim property of a value, as of the effective date of the plan, equal to the allowed amount of such claim; or
- b. that the holder of any claim or equity interest that is junior to the claims of such class will not receive or retain under the plan on account of such junior claim or equity interest any property.

3. With respect to a class of equity interests that rejects the plan, to be “fair and equitable” the plan must, among other things, provide:

- a. that each holder of an equity interest of such class receive or retain on account of such equity interest property of a value, as of the effective date of the plan, equal to the greatest of the allowed amount of any fixed liquidation preference to which such holder is

entitled, any fixed redemption price to which such holder is entitled, or the value of such equity interest; or

b. that the holder of any equity interest that is junior to the interests of such class will not receive or retain under the plan on account of such junior equity interest any property.

In the event that at least one impaired Class of Claims under the Plan accepts the Plan, the Proponents may request the Bankruptcy Court confirm the Plan in accordance with the cramdown provisions of section 1129(b) of the Bankruptcy Code. The Proponents believe that all of the requirements of section 1129(a) of the Bankruptcy Code (with the exception of section 1129(a)(8)) will be satisfied, that at least one Class of impaired Claims will accept the Plan (excluding the votes of insiders), and that the Plan does not unfairly discriminate against and is fair and equitable in relation to each of the Classes that may vote to reject the Plan.

IV. **PLAN OVERVIEW**

In December, 2013, after consulting with its Lenders, and after weighing various alternatives, the Debtors made the decision to commence an orderly wind down of their Estates and an orderly liquidation of their remaining assets. After making that decision, the Debtors, with Bankruptcy Court approval, sold a substantial portion of their assets on January 14, 2014.

The Plan is designed to accomplish the further liquidation of the Debtors' Estates and provide a mechanism for the Distribution of the proceeds of such liquidation to beneficiaries of the Estates. The Plan provides for the creation two (2) trusts: The Color Star Liquidation Trust (the "**Liquidation Trust**") and the Color Star Litigation Trust (the "**Litigation Trust**" and together with the Liquidation Trust, the "**Trusts**"). A copy of the Liquidation Trust Agreement and the Litigation Trust Agreement, which shall govern the actions of, among others, the Trusts' trustees are attached hereto as **Exhibit "C"** and "**D"** respectively. The purpose of the Trusts is to effectuate the administration and orderly liquidation of the Estates' remaining assets, including Causes of Action. The Trusts' beneficiaries are holders of Allowed Claims against the Debtors as outlined in the Plan. Under the Plan, all of the Debtors' powers, assets and property not transferred or distributed on or prior to the Effective Date of the Plan shall vest in the two Trusts on the Effective Date for the benefit of each Trust's beneficiaries.

The Plan operates as a motion to approve substantive consolidation of the Debtors. The Plan proposes, and its terms embody, that the liabilities and assets of the Debtors should be substantively consolidated for the purposes of distributions under the Plan. The substantive-consolidation doctrine refers to the equitable power of a bankruptcy court to consolidate assets of separate but related entities. When a bankruptcy court orders substantive consolidation, it treats the combined assets and liabilities of the consolidated entities as though they were held and incurred by a single entity.

The Debtors believe that substantive consolidation is appropriate in these Bankruptcy Cases, and that it will benefit unsecured creditors, for multiple reasons, including the Claims of

the Lenders and of MCG, which apply to all of the Debtors, and the efficiencies to be realized from one source of payment of Claims. Among other things, prior to the Petition Date, the Debtors (a) operated as one business enterprise, (b) were financed by the same senior and junior secured creditors with blanket liens on substantially all of the Debtors' assets, (c) were owned by the same insiders or relatives of insiders, and (d) maintained intercompany claims against one another.

Additionally, the administrative costs associated with administering three separate post-confirmation estates would be prohibitively high. For all of these reasons, the Debtors believe that it would be both very difficult and prohibitively expensive to separate the Debtor entities. Accordingly, the Debtors strongly believe substantive consolidation will benefit all Claimants of the Debtors.

The Trustees of the Trusts shall make Distributions to the holders of Allowed Claims against the Debtors, according to the Classes and treatment specified for such Classes set forth in the Plan according to the priorities specified in the Bankruptcy Code.

The Plan specifies the means for accomplishing these objectives, and pertinent provisions of the Plan in relation thereto are described in detail in this Disclosure Statement. The Plan divides Claims against the Debtors into ten (10) separate Classes of Claims² and Equity Interests, and then sets out the treatment to be provided to each such Class under the Plan. Sections 1122 and 1123 of the Bankruptcy Code require such classification and mandate that each Class of Claims or Equity Interests contains Claims and Equity Interests that are substantially similar to one another. The various Classes of Claims and Equity Interests and the treatment provided under the Plan to each such Class are discussed in greater detail in later sections of this Disclosure Statement.

The following table sets out the Proponents' estimate of the total Allowed amount of Claims and Equity Interests falling within each Class (as asserted or scheduled), and summary of the treatment afforded to each Class under the Plan. The information set forth within the table is qualified in its entirety by the more detailed information regarding the Plan set forth in this Disclosure Statement, the exhibits hereto (including the Plan itself) and the additional disclosures which follow the table.

² There are two exceptions to the classification of Claims. Because Administrative Claims and Priority Tax Claims are subject to mandatory treatment under the Bankruptcy Code, they are not subject to classification.

SUMMARY OF TREATMENT OF CLASSES UNDER THE PLAN		
Class	Estimated Amounts	General Treatment Under Plan
Unclassified – Allowed Administrative Claims	Est. Unpaid and Allowable Claims (including Allowed professional fee Claims): Approximately \$	Except to the extent that any Person entitled to payment of an Administrative Claim agrees otherwise, each holder of an Allowed Administrative Claim (other than Professional Fee Claims) shall, in full and final satisfaction of any Administrative Claim, receive Cash in amount equal to such Allowed Administrative Claim on or as soon as reasonably practicable following the latest to occur of: (a) the Effective Date and (b) the date on which such Administrative Claim becomes an Allowed Administrative Claim; provided, however, Allowed Administrative Claims representing liabilities incurred in the ordinary course of business by the Debtors may be paid in full in the ordinary course of business in accordance with the terms and subject to the conditions of any agreements governing, instruments evidencing, or other documents relating to such transactions, provided that either (x) such Allowed Administrative Claims were included in the cash collateral budgets previously approved by Regions and Comerica, or (y) Regions and Comerica approve such payment in writing. Professionals representing the Committee have agreed, pursuant to the Global Settlement, to defer a portion of their Professional Fee Claims to be paid out of the Liquidation Trust Assets and Litigation Trust Assets as more specifically set forth in the Global Settlement. Est. recovery: 100%

SUMMARY OF TREATMENT OF CLASSES UNDER THE PLAN		
Class	Estimated Amounts	General Treatment Under Plan
Unclassified – Allowed Priority Tax Claims	Est. Allowable Claims: Unknown	<p>Except to the extent that a holder of an Allowed Priority Tax Claim has been paid by the Debtors prior to the Effective Date, and unless otherwise agreed to in writing by the Trustees and the holder, each holder of an Allowed Priority Tax Claim shall be paid out of Available Cash in an amount equal to the unpaid portion of such Allowed Priority Tax Claim on the first Distribution Date following the Allowance Date for such Claim; provided, however, that any Claim or demand for payment of a Subordinated Tax Penalty Claim shall be Disallowed pursuant to the Plan, and the holder of an Allowed Priority Tax Claim shall not be allowed to assess or attempt to collect such penalty from the Debtors, their Estates, the Liquidation Trust or the Litigation Trust. To the extent that there is insufficient Available Cash to pay all Claims that have priority over any Allowed Priority Tax Claims, no Distributions will be made on account of Allowed Priority Tax Claims until the Liquidation Trust holds sufficient Available Cash to pay all Claims holding priority over such Allowed Priority Tax Claims in full, and the Disputed Claim Reserve is fully funded. For the avoidance of doubt, the Debtors and Estates retain all rights under § 505 of the Bankruptcy Code with respect to any Priority Tax Claim, all of which rights are deemed automatically transferred to the Liquidation Trust on the Effective Date.</p> <p>Est. recovery: 100%</p>

SUMMARY OF TREATMENT OF CLASSES UNDER THE PLAN		
Class	Estimated Amounts	General Treatment Under Plan
1 – Secured Claims of Lenders	Est. Allowable Claims: \$28,462,472.44	<p>Each Class 1 Claim shall be satisfied by (a) surrender of the Collateral to Regions as agent for Lenders (other than (i) the Collateral released by Lenders pursuant to the Global Settlement, and (ii) the contents-based flood-loss insurance Causes of Action that shall be transferred to the Liquidation Trust subject to Lenders' liens), and the automatic stay shall be lifted with respect to any such returned Collateral so that the Claimant may liquidate such Collateral under applicable state law and apply the proceeds to the Class 1 Claims, or (b) payment of the proceeds upon liquidation of the Collateral that secures the Class 1 Claims, including any proceeds of the contents-based flood-loss insurance Causes of Action in excess of \$137,500 from the policy issued by AIG, no later than the Distribution Date.</p> <p>Est. recovery: Unknown</p>
2 – Secured Claims of MCG Capital Corporation	Est. Allowable Claims: \$14,736,610.54	<p>Each Class 2 Claim that is an Allowed Claim shall be satisfied by (a) surrender of the Collateral to Regions as agent for the Lenders (other than (i) the Collateral released pursuant to the Global Settlement, and (ii) the contents-based flood-loss insurance Causes of Action which shall be transferred to the Liquidation Trust subject to MCG's liens), if any, or (b) payment of the proceeds upon liquidation of the Collateral that secures the Class 2 Claims, including any proceeds of the contents-based flood-loss insurance Causes of Action in excess of \$137,500 from the policy issued by AIG, no later than the Distribution Date.</p> <p>Est. recovery: 0%</p>
3 – Secured Tax Claims	Est. Allowable Claims: Unknown.	<p>Each Class 3 Claim that is an Allowed Claim shall be satisfied as provided in the Sale Orders.</p> <p>Est. recovery: 100%</p>

SUMMARY OF TREATMENT OF CLASSES UNDER THE PLAN		
Class	Estimated Amounts	General Treatment Under Plan
4 – Other Secured Claims	Est. Allowable Claims: \$0	Each Class 4 Claim that is an Allowed Claim shall be satisfied by (a) return of the Collateral to the holder of each Class 4 Claim in full and final satisfaction of that holder’s Class 4 Claim, or (b) payment of the proceeds upon liquidation of the Collateral that secures the Class 4 Claim, less any expenses incurred in the liquidation no later than the Distribution Date. Any Deficiency Claim of the holder of a Class 4 Claim shall be included in Class 8. Est. recovery: Unknown
5 – Priority Non-Tax Claims	Est. Allowable Claims: \$0	Except to the extent that a holder of an Allowed Priority Non-Tax Claim has been paid prior to the Effective Date, or agrees to different treatment, each holder of an Allowed Priority Non-Tax Claim against the Debtors and/or the Estates shall receive Cash in an amount equal to the Allowed amount of such Priority Non-Tax Claim as soon as reasonably practicable after the Effective Date. Est. recovery: 100%

SUMMARY OF TREATMENT OF CLASSES UNDER THE PLAN		
Class	Estimated Amounts	General Treatment Under Plan
6 – Deficiency Claims of Lenders	Est. Allowable Claims: Unknown	<p>The Lenders' Deficiency Claims shall be an Allowed Class 6 Claim. The amount of the Allowed Class 6 Claim shall be reduced for any payments of money received by the Lenders on account of their Allowed Class 1 Claim from and after the Effective Date of the Plan. Further, on or prior to the Effective Date of the Plan, the Lenders will allocate the Lenders' Deficiency Claims between them; thus, the Allowed Class 6 Claim shall thereafter consist of the Regions Deficiency Claim and the Comerica Deficiency Claim from and after the Effective Date of the Plan. The Regions Deficiency Claim and the Comerica Deficiency Claim shall also constitute Allowed Class 6 Claims in the amounts agreed to by the Lenders, but in no event greater than the amount of the Lenders' Deficiency Claims. Subject to the provisions of the Global Settlement, each holder of an Allowed Class 6 Claim shall receive its Pro Rata share of the net proceeds of and beneficial interests in the Liquidation Trust Assets and the Litigation Trust Assets pursuant to the terms set forth in the respective Trust Agreements. The Trustees may make multiple Distributions to holders of Allowed Class 6 Claims. The Trustees shall determine the amount and timing of such Distributions. For the avoidance of doubt, the treatment afforded to Allowed Class 6 Claims shall be on a Pro Rata basis with the treatment afforded Allowed Class 7 Claims and Allowed Class 8 Claims (as to the Liquidation Trust) or Allowed Class 8(a) Claims (as to the Litigation Trust), as more specifically provided in the Liquidation Trust Agreement and Litigation Trust Agreement. Notwithstanding the foregoing, however, nothing contained herein shall alter, affect or impair rights and obligations, including payment subordination provisions, under the Intercreditor Agreement.</p> <p>Est. recovery: 0% - 10%</p>

SUMMARY OF TREATMENT OF CLASSES UNDER THE PLAN		
Class	Estimated Amounts	General Treatment Under Plan
7 – Deficiency Claim of MCG	Est. Allowable Claims: Approximately \$14,736,610.54	<p>The MCG Deficiency Claim shall be an Allowed Class 7 Claim. The amount of the Allowed Class 7 Claim shall be reduced for any payments of money received by MCG on account of its Allowed Class 2 Claim from and after the Effective Date of the Plan. Subject to the provisions of the Global Settlement, each holder of an Allowed Class 7 Claim shall receive its Pro Rata share of the net proceeds of and beneficial interests in Liquidation Trust Assets and the Litigation Trust Assets pursuant to the terms set forth in the respective trust agreements. The Trustees may make multiple Distributions to holders of Allowed Class 7 Claims. The Trustees shall determine the amount and timing of such Distributions. For the avoidance of doubt, the treatment afforded to Allowed Class 7 Claims shall be on a Pro Rata basis with the treatment afforded Allowed Class 6 Claims and Allowed Class 8 Claims (as to the Liquidation Trust) or Allowed Class 8(a) Claims (as to the Litigation Trust), as more specifically provided in the Liquidation Trust Agreement and Litigation Trust Agreement. Notwithstanding the foregoing, however, nothing contained herein, shall alter, affect or impair rights and obligations, including payment subordination provisions, under the Intercreditor Agreement.</p> <p>Est. recovery: 0% - 10%</p>

SUMMARY OF TREATMENT OF CLASSES UNDER THE PLAN		
Class	Estimated Amounts	General Treatment Under Plan
8 – General Unsecured Claims	Est. Allowable Claims: Approximately \$5,300,000	<p>Class 8 Unsecured Claims shall be subdivided into two subclasses, Class 8(a) and Class 8(b).</p> <p>Class 8(a) shall consist of holders of Class 8 Unsecured Claims that return their Plan ballot indicating both a vote in favor of the Plan and their consent to "opt-in" to the treatment in Class 8(a) and agree to the releases set forth in Section 8.3 of the Plan. In consideration of such release, each holder of an Allowed Class 8(a) Unsecured Claim shall be a Liquidation Trust Beneficiary and a Litigation Trust Beneficiary, and be entitled to receive its Pro Rata share of both the net proceeds of both the Liquidation Trust Assets and the Litigation Trust Assets pursuant to the terms of the Trust Agreements.</p> <p>Class 8(b) shall consist of holders of Class 8 Unsecured Claims that: (i) vote against the Plan, (ii) do not return a ballot, or (iii) do not consent to the releases set forth in Section 8.3 of the Plan. Each holder of an Allowed Class 8(b) Unsecured Claim shall be a Liquidation Trust Beneficiary <u>and not a Litigation Trust Beneficiary</u>, and be entitled to receive its Pro Rata share of the net proceeds of the Liquidation Trust Assets pursuant to the terms of the Liquidation Trust Agreement.</p> <p>The Trustees may make multiple Distributions to holders of Allowed Class 8 Claims. The Trustees shall determine the amount and timing of such Distributions. For the avoidance of doubt, the treatment afforded to Allowed Class 8 Claims shall be on a Pro Rata basis with the treatment afforded Allowed Class 6 Claims and Allowed Class 7 Claims, as more specifically provided in the Liquidation Trust Agreement and Litigation Trust Agreement. <u>Notwithstanding anything in the Plan to the contrary, any holder of an Allowed Class 8 Unsecured Claim who fails to complete a ballot in order to become a Class 8(a) Claimant shall have one hundred and twenty (120) days after the Effective Date to become a Litigation Trust Beneficiary by "opting-in" to the treatment in Class 8(a) and consenting to the releases set forth in Section 8.3 of the Plan.</u></p> <p>Est. recovery: 0% - 10%</p>

SUMMARY OF TREATMENT OF CLASSES UNDER THE PLAN		
Class	Estimated Amounts	General Treatment Under Plan
9 – Subordinated Claims	Est. Allowable Claims: Unknown	<p>After payment in full of or reservation for Claims in Classes 1 through 8, each holder of an Allowed Class 9 Claim shall receive its Pro Rata share of the net proceeds of the Liquidation Trust Assets and the Litigation Trust Assets pursuant to the terms set forth in the respective trust agreements. The Trustees may make multiple Distributions to holders of Allowed Class 9 Claims. The Trustees shall determine the amount and timing of such Distributions. In no event shall holders of Class 9 Claims receive Distributions in excess of 100% of the Allowed Subordinated Claims.</p> <p>Est. recovery: None</p>
10 – Equity Interests	Est. Interests: N/A	<p>After payment in full of or reservation for Claims in Classes 1 through 9, with pre- and post-petition interest and fees, the Trustees shall pay into the registry of the Bankruptcy Court any remaining net proceeds of the Liquidation Trust Assets and the Litigation Trust Assets pursuant to the terms set forth in the respective Trust Agreements, for further distribution to holders of Allowed Class 10 Equity Interests in such amounts as subsequently determined by the Bankruptcy Court. For the avoidance of doubt, no Distributions shall be made to holders of Class 10 Equity Interests unless holders of Allowed (a) Administrative Claims, (b) Professional Fee Claims, (c) Priority Tax Claims and (d) Classes 1-9 Claims have been paid in full and the Reserves contain sufficient Available Cash to pay (x) any Disputed Claim in full or in such other amounts as agreed in writing by the holder of such Claim and the Liquidation Trustee, with interest and fees, and (y) all actual and anticipated, reasonable Litigation Trust and Liquidation Trust expenses.</p> <p>Est. recovery: None</p>

Factors and Assumptions Applied in Arriving at Estimates

The estimated Allowable Claims per Class in the foregoing table have been derived from the Schedules for the Debtors’ Estates prepared by the Proponents and their Professionals using

information from the Debtors' books and records and other information available to them, as well as proofs of Claims filed by Claimants in the Chapter 11 Case and Orders entered by the Bankruptcy Court.

Two Hundred and Forty (240) proofs of Claim have been filed in the Chapter 11 Case, collectively asserting Claims in the approximate amount of \$5,806,008.64 (excluding the claims by the Lenders and MCG). For those Claimants listed on the Schedules who have also filed proofs of Claim in the Chapter 11 Case, applicable Bankruptcy Rules provide that the proofs of Claim have superseded any amounts reflected in the Schedules. To the extent Claims scheduled by the Debtors have not been superseded by proofs of Claim, the estimates in the foregoing table take into account Claims scheduled in a liquidated, non-contingent and undisputed amount. Where duplicative or amended Claims appear to have been filed, including Scheduled Claims, the foregoing estimates assume that duplicates and superseded Claims will be Disallowed in favor of, at most, a single surviving Claim. The estimates also include application of merit-based objections known to the Proponents and their counsel as of the date of this Disclosure Statement and, therefore, constitute their best estimate, as of the date of Filing of this Disclosure Statement, of the ultimate allowable amount of Claims in each such Class.

The ultimate resolution of Claims is inherently uncertain. Moreover, the Proponents have not completed their evaluation of all Claims and cannot presume the validity of merit-based disputes or objections thereto. Any Claim which is a Disputed Claim may be Disallowed or reduced in amount if an objection has been or is timely hereafter filed and sustained by the Bankruptcy Court. Because the resolution of Disputed Claims involves many factual and legal issues which may or may not be resolved as anticipated, no assurance can be given that the anticipated amount of Allowable Claims in each Class would be achieved were these assumptions included in the foregoing estimates. The Proponents believe that the ultimate universe of Allowed Claims will be substantially lower than the face amount of the filed proofs of Claims, and that the current estimates of Allowable Claims shown herein above in each Class are reasonably precise given the particular circumstances.

Notwithstanding, the foregoing estimates contained herein shall not be deemed as any admission on the part of the Proponents, the Estates or the Trustees as to the validity of any Claim. Similarly, the projected recovery levels reflected in the table above are estimates only, there is no guaranty that such levels of recovery will be achieved, and such estimates shall not constitute an admission on the part of the Proponents or the Estates to the validity of any Disputed Claims. Any Claim which is not Allowed by an Order of the Bankruptcy Court or pursuant to a settlement approved by an Order of the Bankruptcy Court may be Disallowed or reduced in amount if an objection has been, or is timely hereafter, filed and sustained by the Bankruptcy Court. Except as otherwise provided in the Plan, all objections and other defenses to Disputed Claims are preserved under the Plan.

V.

HISTORICAL AND BACKGROUND INFORMATION

A. Organizational Information

The Debtors consist of three (3) different entities. Color Star is a privately-held Colorado corporation. The shareholders of Color Star as of the Petition Date were: Huibert Verbeek (51%), Kenney Verbeek (14%), Brett Verbeek (14%), and B&K 2003 Trust (21%). Vast is a privately-held Texas corporation. The shareholders of Vast as of the Petition Date were: Kenney Verbeek (50%) and Brett Verbeek (50%). CSLLC is privately-held Colorado limited liability company whose members, as of the Petition Date, were Kenney Verbeek and Brett Verbeek.

B. The Debtors' Business and Operations

As of the Petition Date, the Debtors were one of the top 10 commercial growers in the United States with average annual revenue of \$65 million – \$70 million for the past three (3) years. The Debtors combined efforts to grow and distribute annual and perennial plants for retail sale. These plants include a host of plants and flowers – such as Easter Lilies, Poinsettias, Mums, herbs, and vegetable plants.

The Debtors owned or operated greenhouses in several locations throughout Colorado, Missouri, and Texas. These locations were strategically located so that the Debtors could provide locally grown, regionally appropriate plants for sale through large retailers like Wal-Mart and Lowe's.

Herb Verbeek, the president and chief executive officer of Color Star, came to the United States after growing up around agriculture in Holland. Ultimately settling in Giddings, Texas, he and his family built and operated greenhouse facilities adjacent to their residence earning contracts to deliver bedding plants to key customers across Texas. With the help of the entire family, Color Star rapidly expanded into Colorado and then Missouri. Herb Verbeek managed the facility in Harrisonville, MO, with the assistance of both of his daughters. One of his sons ran the operations in Colorado, and the other son ran the operations in Texas.

As of the Petition Date, the Debtors collectively employed over six hundred (600) people seasonally across Texas, Missouri, and Colorado. The Debtors' main source of revenue came from supplying retailers with plants and flowers that were grown at greenhouses in (a) Fort Lupton, Colorado, (b) Peyton, Colorado, (c) Harrisonville, Missouri, (d) Brenham, Texas, (e) Giddings, Texas, and (f) Sanger, Texas.

The Debtors consist of three (3) entities: Color Star, Vast, and CSLLC. Color Star grew the plants and flowers, Vast shipped/transported the plants and flowers to various customers, and CSLLC owned substantially all of the Debtors' real property.

C. Events Leading to Chapter 11 Filing

Similar to other competing commercial growers across the industry, the Debtors experienced a difficult 2013 Spring season. Then, in September 2013, the Colorado operations took a significant hit when the Fort Lupton facility flooded. That flood caused a significant disruption to the Colorado operations.

As of the Petition Date, the Debtors had insufficient cash to support continued operations. As part of the Debtors' continuing efforts to maximize value for all stakeholders, the Debtors marketed the businesses and the assets for sale and investment in the Fall of 2013. From that marketing, the Debtors received various offers for the purchase and sale of substantially all of their assets. The Debtors planned to market test the offers they had received by using the protections and processes provided by the United States Bankruptcy Code. Accordingly, the Debtors voluntarily sought bankruptcy protection on the Petition Date.

D. Management of the Debtors

From September 2013, and after the Petition Date, the Debtors' employed Brad Walker as their Chief Restructuring Officer.

VI. SIGNIFICANT PLEADINGS FILED IN THE CHAPTER 11 CASE

During the course of the Chapter 11 Case, various pleadings have been filed with the Bankruptcy Court. The following is a description of the more significant pleadings filed during the pendency of the Chapter 11 Case to the extent not discussed elsewhere in this Disclosure Statement. For a comprehensive listing of the pleadings which have been filed in the Chapter 11 Case, the docket for the Chapter 11 Case should be reviewed, and relevant pleadings referenced therein may be obtained from the Clerk's Office of the Bankruptcy Court, via the online PACER system or at www.upshotservices.com/colorstar.

A. Employment of Professionals

1. Debtors' Counsel

On December 27, 2013, the Debtors filed their *Application to Employ Gardere Wynne Sewell LLP as Counsel to the Debtors Effective as of the Petition Date* [Docket No. 48], pursuant to which the Debtors sought authority to employ Gardere Wynne Sewell LLP as their general bankruptcy counsel, effective as of the Petition Date. This application was approved by Order of the Bankruptcy Court [Docket No. 106] entered on January 22, 2014.

2. Other Professionals of the Debtor

On December 27, 2013, the Debtors filed their *Application to Employ Scouler & Company to Provide Management and Restructuring Services and Designating a Chief Restructuring Officer to the Debtors* [Docket No. 49], pursuant to which the Debtors sought

authority to employ Scouler & Company to provide management and restructuring services and to appoint Brad Walker as the Debtors' Chief Restructuring Officer. This application was approved by Order of the Bankruptcy Court [Docket No. 107] entered on January 22, 2014.

On December 27, 2013, the Debtors filed their *Application to Employ SSG Advisors LLC to Provide Investment Banking Services to the Debtors* [Docket No. 55], pursuant to which the Debtors sought authority to employ SSG Advisors LLC to provide investment-banking services to the Debtors. This application was approved by Order of the Bankruptcy Court [Docket No. 109] entered on January 22, 2014.

On December 27, 2013, the Debtors filed their *Application to Employ UpShot Services, LLC as Noticing, Claims and Balloting Agent* [Docket No. 50], pursuant to which the Debtors sought authority to employ UpShot Services LLC to provide noticing, claims, and balloting services. This application was approved by Order of the Bankruptcy Court [Docket No. 108] entered on January 22, 2014, thereby authorizing the Debtors to employ UpShot Services, LLC and to compensate UpShot Services, LLC, pursuant to section 328(a) of the Bankruptcy Code, without need for the filing of any interim or final fee application.

On February 24, 2014, the Debtors filed their *Application to (a) Authorize Employment of Brad Walker, LLC to Provide Management and Restructuring Services and (b) Designating Walker as Chief Restructuring Officers to the Debtors Pursuant to 11 U.S.C. 363 Effective as of February 1, 2014* [Docket No. 168], pursuant to which the Debtors sought authority to employ Brad Walker, LLC to provide management and restructuring services and to appoint Brad Walker as the Debtors' Chief Restructuring Officer effective as of February 1, 2014. This application was approved by order entered on April 11, 2014 [Docket No. 258].

3. Professionals for the Committee

On January 14, 2014, the UST filed a notice of its appointment of the Committee [Docket No. 97 and 105]. On January 22, 2014, the Committee filed its *Application for Order Authorizing the Employment of Munsch Hardt Kopf & Harr, P.C. as Attorneys to the Official Committee of Unsecured Creditors* [Docket No. 110], pursuant to which it sought authority to employ, effective as of January 14, 2014, Munsch Hardt Kopf & Harr, P.C. as its legal counsel. This application was approved by Order of the Bankruptcy Court [Docket No. 178] entered on March 4, 2014.

On January 22, 2014, the Committee filed its *Application for Order Authorizing the Employment of Gavin/Solmonese, LLC. as Financial Advisors to the Official Committee of Unsecured Creditors* [Docket No. 113], pursuant to which it sought authority to employ, effective as of January 14, 2014, Gavin/Solmonese, LLC as its financial advisor. This application was approved by Order of the Bankruptcy Court [Docket No. 179] entered on March 4, 2014.

B. Financing of Operations and Administration of the Estate

1. Joint Administration of Debtors' Bankruptcy Cases

On December 15, 2013, the Debtors filed their *Motion for Order Authorizing Joint Administration of Chapter 11 Cases* [Docket No. 2], pursuant to which the Debtors sought an order jointly administering the Debtors' Chapter 11 Case. This motion was granted by Order of the Bankruptcy Court [Docket No. 21] entered on December 17, 2013.

2. Employee Compensation and Benefits

On December 16, 2013, the Debtors filed their *Motion for Authority to Pay Prepetition Wages and Other Employee-Benefit Claims* [Docket No. 13], pursuant to which the Debtors sought authority to pay certain prepetition wages and benefits and to continue prepetition health insurance and vacation benefits through the pendency of the Chapter 11 Case. This motion was granted by Order of the Bankruptcy Court [Docket No. 38] entered on December 23, 2013.

3. Authorization to Use Cash Collateral

On December 19, 2013, the Debtors filed their *Emergency Motion for Interim and Final Orders Authorizing Use of Cash Collateral and Scheduling Final Hearing* [Docket No. 29], pursuant to which the Debtors sought authority to use the cash collateral of the Debtors' secured creditors – Regions Bank and Comerica Bank. On December 20, 2013, the Bankruptcy Court entered its *Interim Order Emergency Motion for Interim and Final Orders Authorizing Use of Cash Collateral and Scheduling Final Hearing* [Docket No. 34], which (a) authorized the Debtor to use cash collateral through January 6, 2014, (b) granted adequate protection as set forth therein, and (c) granted Liens and superpriority claims to the Debtors' lenders. Subsequently, the Court entered three more interim orders extending the Debtors' use of cash collateral through March 31, 2014. *See* Docket Nos. 132, 147, and 181.

C. Sale of Substantially All of the Assets of the Debtors' Estates

On December 19, 2013, the Debtors filed their *Emergency Motion for Order (I) Approving Bid Procedures Relating to Sale of Substantially All of the Estates' Assets; (II) Approving Bid Protections; (III) Scheduling a Hearing to Approve the Sale; (IV) Approving the Form and Manner of Notices; (V) Establishing Procedures Relating to the Assumption and Assignment of Certain Contracts, Including Notice of Proposed Cure Amounts; and (VI) Granting Related Relief* [Docket No. 28].

On December 23, 2013, the Court entered its *Order Approving Emergency Motion for Order (I) Approving Bid Procedures Relating to Sale of Substantially All of the Estates' Assets; (II) Approving Bid Protections; (III) Scheduling a Hearing to Approve the Sale; (IV) Approving the Form and Manner of Notices; (V) Establishing Procedures Relating to the Assumption and Assignment of Certain Contracts, Including Notice of Proposed Cure Amounts; and (VI) Granting Related Relief* [Docket No. 39] (the "**Bid Procedures Order**"). Pursuant to the Bid

Procedures Order, the Debtors held an auction at the Debtors' counsel's office on January 6, 2014.

On January 4, 2014, the Debtors filed their *Motion for Order Authorizing (a) Sale(s) of Substantially All of the Estates' Assets Free and Clear of All Liens, Claims, Encumbrances, and Interests and (b) Assumption and Assignment of Certain Executory Contracts and Unexpired Leases in Connection with the Sale(s)* [Docket No. 72] (the "**Sales Motion**") requesting Court authorization to sell substantially all of the Debtors' assets to the highest and/or best offer bidder of the Debtors' assets at the auction authorized by the Bid Procedures Order.

On January 14, 2014, the Court entered three orders approving the sale of substantially all of the Debtors' assets to three (3) winning bidders (the "**Purchasers**"). See Docket Nos. 95, 96, and 98. That same day, the Debtors closed a sale of substantially all of their assets to the Purchasers in three (3) different sales.

D. Lift Stay and Adequate Protection Motions

1. Regions Bank.

On March 6, 2014, Regions Bank filed its *Motion of Regions Bank, Administrative Agent, for Relief from Automatic Stay as to the Debtors' Remaining Assets Constituting Pre-Petition Collateral and Their Proceeds* [Docket No. 184]. The Committee and Debtors both filed objections to that motion. See Docket Nos. 212 and 213. That motion is still pending before the Bankruptcy Court, but was resolved by the Global Settlement discussed in Section H below.

E. Executory Contracts and Unexpired Leases

On December 31, 2013, the Debtors filed their first *Motion for Order Authorizing Rejection of Certain Unexpired Leases* [Docket No. 65], pursuant to which the Debtors sought authority to reject all of their unexpired real property leases, effective as of December 31, 2013. On January 31, 2014, the Bankruptcy Court entered an Order [Docket No. 136] granting that motion.

On January 31, 2014, the Debtors filed their *Amended Motion for an Order Pursuant to 11 U.S.C. §§ 105(a) and 365(a) Authorizing Rejection of Certain Executory Contracts and Unexpired Leases and Setting Deadline for Filing Claims for Rejection Damages and Barring Future Rejection Claims* [Docket No. 139], pursuant to which the Debtor sought authority to reject certain other unexpired leases and executory contracts effective January 15, 2014. On March 4, 2014, the Bankruptcy Court entered an Order [Docket No. 180] granting that motion.

F. Bar Dates

On December 26, 2013, UpShot Services, LLC served the *Notice of Chapter 11 Bankruptcy Case, Meeting of Creditors and Deadlines*, which advised parties, among other things, that the last date on which Claimants and Equity Interests could timely file proofs of Claims or proofs of Equity Interests in the Chapter 11 Case was April 17, 2014 (the "**Bar**

Date”). The Bar Date applies to all Claimants and Equity Interests, but does NOT include Governmental Units. The deadline for Governmental Units to file a proof of claim was June 13, 2014.

On February 21, 2014, the Debtors filed their *Motion for Order Setting an Administrative-Expense Claim Bar Date and Approving Form and Manner of Notice* [Docket No. 164] seeking to establish an administrative-expense claim bar date for the same date as the Bar Date. On March 24 2014, the Bankruptcy Court entered an order [Docket No. 218] granting that motion.

G. Extension of Exclusivity

On March 17, 2014, the Debtors filed their *Motion for Order Enlarging the Exclusive Periods Under 11 U.S.C. 1121* [Docket No. 199], pursuant to which the Debtors sought 60-day extensions to the exclusive periods provided to them under section 1121(b) and (c)(3) of the Bankruptcy Code. On April 15, 2014, the Bankruptcy Court entered an order granting that motion and extending the exclusive periods to May 14, 2014 and July 14, 2014, respectively.

On May 13, 2014, the Debtors filed their *Unopposed Motion for Order Enlarging the Exclusive Periods Under § 1121* [Docket No. 352], pursuant to which the Debtors sought 30-day extensions to the exclusive period provided to them under section 1121(b) and (c)(3) of the Bankruptcy Code. The Court granted this motion and extended the Debtors’ plan exclusivity time period to June 13, 2014 and their exclusivity to solicit to August 12, 2014.

On July 23, 2014, the Debtors filed their *Unopposed Motion for Order Enlarging the Exclusive Period Under § 1121(c)(3)* [Docket No. 424], pursuant to which the Debtors sought an extension of the exclusive period provided to them under section 1121(c)(3) of the Bankruptcy Code. That motion is still pending.

H. Global Settlement with Regions, Comerica, MCG, and the Committee

On June 9, 2014, the Debtors filed their *Motion for Approval of Compromise and Settlement Pursuant to Bankruptcy Rule 9019* [Docket No. 378] (the “**Settlement Motion**”). Through the Settlement Motion, the Debtors have sought approval of a compromise and settlement by and among Regions Bank, Comerica Bank, MCG, the Committee, and the Debtors (the “**Global Settlement**”). The Global Settlement resolves all issues between those parties and contemplates the means for implementing the Plan.

With respect to the Global Settlement, the Debtors, the Committee and Lenders engaged for several months in extensive, good faith arms-length negotiations and ultimately reached a resolution of their various disputes which is contained in the Global Settlement. Among other things, the Global Settlement provides funds to pay a portion of the administrative costs of the Chapter 11 case and provides significant funding to pursue the litigation that is to be conveyed and transferred to the two Trusts established under the Plan - the Liquidation Trust and the Litigation Trust. Under the Global Settlement, a portion of Chapter 11 administrative expenses of the Committee’s professionals are deferred to be paid post confirmation. The Liquidation Trust will

investigate and pursue avoidance actions, certain sale leaseback transactions and will administer claims objections. The Litigation Trust will pursue certain causes of action owned by these estates referred to herein as the Commercial Tort Claims. The two Trusts created under the Global Settlement will each have representatives of Regions Bank, Comerica Bank, MCG Capital and the Committee. Approximately \$1,075,000 is designated to pay certain Chapter 11 administrative expenses and to fund initial expenses of the two Trusts established under the Plan. As part of the Global Settlement, the Parties also exchanged mutual release and the Lenders were permitted to recover certain amounts of cash in the Debtors' possession. The Parties also agreed to the terms and conditions of the Plan, selected a trustee for the Liquidation Trust and selected counsel for the Liquidation Trust.

The Global Settlement was reached after an extensive investigation conducted by both the Debtors and the Committee and both the Debtors and the Committee believe that the Global Settlement, as it is incorporated into the Plan, is in the best interests of these estates.

On July 18, 2014, at a hearing on the Settlement Motion, the Bankruptcy Court granted the Debtors' Settlement Motion. Accordingly, on July 22, 2014, the Bankruptcy Court entered its *Order Approving Motion for Approval of Compromise and Settlement Pursuant to Bankruptcy Rule 9019* [Docket No. 422] (the "**Settlement Order**"). The full terms of the Global Settlement can be found attached to the Settlement Order. Claimants and parties-in-interests can find the Settlement Order at www.upshotservices.com/colorstar.

VII. **SUMMARY OF THE CLAIMS, CLASSIFICATION AND TREATMENT** **UNDER THE PLAN**

A. Introduction

A summary of the principal provisions of the Plan relating to the treatment of Classes of Claims and Equity Interests is set out herein. The summary is qualified in its entirety by the Plan itself, which is controlling in the event of any conflict. Additionally, the estimated amount of allowable Claims in the various Classes are estimates only and are not intended to be exact determinations. While the Proponents have made every effort to reasonably estimate such amounts, there is no guarantee that such estimates shall constitute an admission on the part of the Debtor to the validity of any Disputed Claims. Any Claim which is not Allowed by an Order of the Bankruptcy Court or pursuant to a settlement approved by an Order of the Bankruptcy Court may be Disallowed or reduced in amount if an objection has been, or is timely hereafter, filed and sustained by the Bankruptcy Court.

B. Classification of Claims and Equity Interests

The Plan provides for the division of Claims against and Equity Interests in the Debtors (except Administrative Claims and Priority Tax Claims) into Classes. A Claim is classified within a particular Class only to the extent that the Claim qualifies under the description of that Class. A proof of Claim asserting a Claim which is properly includable in more than one Class is only entitled to inclusion within a particular Class to the extent that it qualifies under the

description of such Class, and shall be included within a different Class(es) to the extent that it qualifies under the description of such different Class(es). The Plan classifies Claims and Equity Interests as follows:

Unclassified Claims

Allowed Administrative Claims
Allowed Priority Tax Claims

Classified Claims and Equity Interests

Class 1: Secured Claims of the Lenders
Class 2: Secured Claim of MCG Capital Corporation
Class 3: Secured Tax Claims
Class 4: Other Secured Claims
Class 5: Priority Non-Tax Claims
Class 6: Deficiency Claim of the Lenders
Class 7: Deficiency Claim of MCG Capital Corporation
Class 8: General Unsecured Claims
Class 9: Subordinated Claims
Class 10: Equity Interests

C. Treatment of Unclassified Claims Under the Plan

1. Treatment of Allowed Administrative Claims

Pursuant to the Plan, except to the extent that any Person entitled to payment of an Administrative Claim agrees otherwise, or as otherwise provided in the Global Settlement, each holder of an Allowed Administrative Claim (other than Professional Fee Claims) shall, in full and final satisfaction of any Administrative Claim, receive Cash in amount equal to such Allowed Administrative Claim on or as soon as reasonably practicable following the later to occur of: (a) the Effective Date and (b) the date on which such Administrative Claim becomes an Allowed Administrative Claim; provided, however, Allowed Administrative Claims representing liabilities incurred in the ordinary course of business by the Debtors may be paid in full in the ordinary course of business in accordance with the terms and subject to the conditions of any agreements governing, instruments evidencing, or other documents relating to such transactions, provided that either (x) such Allowed Administrative Claims were included in the cash collateral budgets previously approved by Lenders, or (y) Lenders approve such payment in writing.

2. Treatment of Allowed Priority Tax Claims

Pursuant to the Plan, except to the extent that a holder of an Allowed Priority Tax Claim has been paid by the Debtors prior to the Effective Date, and unless otherwise agreed to in writing by the Trustees and the holder, each holder of an Allowed Priority Tax Claim shall be paid out of Available Cash in an amount equal to the unpaid portion of such Allowed Priority Tax Claim on the first Distribution Date following the Allowance Date for such Claim; provided,

however, that any Claim or demand for payment of a Subordinated Tax Penalty Claim shall be Disallowed pursuant to the Plan, and the holder of an Allowed Priority Tax Claim shall not be allowed to assess or attempt to collect such penalty from the Debtors, their Estates, the Liquidation Trust or the Litigation Trust. To the extent that there is insufficient Available Cash to pay all Claims that have priority over any Allowed Priority Tax Claims, no Distributions will be made on account of Allowed Priority Tax Claims until the Liquidation Trust holds sufficient Available Cash to pay all Claims holding priority over such Allowed Priority Tax Claims in full, and the Disputed Claim Reserve is fully funded. For the avoidance of doubt, the Debtors and Estates retain all rights under § 505 of the Bankruptcy Code with respect to any Priority Tax Claim, all of which rights are deemed automatically transferred to the Liquidation Trust on the Effective Date.

3. Payment of Statutory Fees and Post-Petition Date Taxes

Furthermore, pursuant to the Plan, notwithstanding anything herein, all fees payable pursuant to 28 U.S.C. § 1930 and all Claims of Governmental Unit of the type described in § 503(b)(1)(B)-(C) of the Bankruptcy Code shall be treated as Allowed Administrative Claims when such amounts become due and payable by the Debtors, the Liquidation Trust or the Litigation Trust under applicable non-bankruptcy law. Such dates shall be the Allowance Date.

D. Treatment of Classified Claims and Equity Interests Under the Plan

1. Treatment of Secured Claims of Lenders (Class 1)

Class 1 is impaired. The Class 1 Claim is an Allowed Claim in the amount of \$28,462,472.44. Each Class 1 Claim shall be satisfied by (a) surrender of the Collateral to Regions as agent for Lenders (other than (i) the Collateral released by Lenders pursuant to the Global Settlement, and (ii) the contents-based flood-loss insurance Causes of Action that shall be transferred to the Liquidation Trust subject to Lenders' liens), and the automatic stay shall be lifted with respect to any such returned Collateral so that the Claimant may liquidate such Collateral under applicable state law and apply the proceeds to the Class 1 Claims, or (b) payment of the proceeds upon liquidation of the Collateral that secures the Class 1 Claims, including any proceeds of the contents-based flood-loss insurance Causes of Action in excess of \$137,500 from the policy issued by AIG, no later than the Distribution Date.

2. Treatment of Secured Claims of MCG Capital Corporation (Class 2)

Class 2 is impaired. The Class 2 Claim is an Allowed Claim in the amount of \$14,736,610.54. Each Class 2 Claim that is an Allowed Claim shall be satisfied by (a) surrender of the Collateral to Regions as agent for the Lenders (other than (i) the Collateral released pursuant to the Global Settlement, and (ii) the contents-based flood-loss insurance Causes of Action which shall be transferred to the Liquidation Trust subject to MCG's liens), if any, or (b) payment of the proceeds upon liquidation of the Collateral that secures the Class 2 Claims, including any proceeds of the contents-based flood-loss insurance Causes of Action in excess of \$137,500 from the policy issued by AIG, no later than the Distribution Date.

3. Secured Tax Claims (Class 3)

Pursuant to the Plan, Class 3 is unimpaired and in full and final satisfaction of Allowed Secured Tax Claims, and any Lien securing the same, each holder of an Allowed Secured Tax Claim shall be satisfied as provided in the Sale Orders.

4. Other Secured Claims (Class 4)

Pursuant to the Plan, Class 4 is impaired. Each Class 4 Claim that is an Allowed Claim shall be satisfied by (a) return of the Collateral to the holder of each Class 4 Claim in full and final satisfaction of that holder's Class 4 Claim, or (b) payment of the proceeds upon liquidation of the Collateral that secures the Class 4 Claim, less any expenses incurred in the liquidation no later than the Distribution Date. Any Deficiency Claim of the holder of a Class 4 Claim shall be included in Class 8.

5. Priority Non-Tax Claims (Class 5)

Pursuant to the Plan, Class 5 is unimpaired. Except to the extent that a holder of an Allowed Priority Non-Tax Claim has been paid prior to the Effective Date, or agrees to different treatment, each holder of an Allowed Priority Non-Tax Claim against the Debtors and/or the Estates shall receive Cash in an amount equal to the Allowed amount of such Priority Non-Tax Claim as soon as reasonably practicable after the Effective Date.

6. Deficiency Claims of the Lenders (Class 6)

Pursuant to the Plan, Class 6 is impaired. The Lenders' Deficiency Claims shall be an Allowed Class 6 Claim. The amount of the Allowed Class 6 Claim shall be reduced for any payments of money received by the Lenders on account of their Allowed Class 1 Claim on or after July 29, 2014. Further, on or prior to the Effective Date of the Plan, the Lenders will allocate the Lenders' Deficiency Claims between them; thus, the Allowed Class 6 Claim shall thereafter consist of the Regions Deficiency Claim and the Comerica Deficiency Claim from and after the Effective Date of the Plan. The Regions Deficiency Claim and the Comerica Deficiency Claim shall also constitute Allowed Class 6 Claims in the amounts agreed to by the Lenders, but in no event greater than the amount of the Lenders' Deficiency Claims. Subject to the provisions of the Global Settlement, each holder of an Allowed Class 6 Claim shall receive its Pro Rata share of the net proceeds of and beneficial interests in the Liquidation Trust Assets and the Litigation Trust Assets pursuant to the terms set forth in the respective Trust Agreements. The Trustees may make multiple Distributions to holders of Allowed Class 6 Claims. The Trustees shall determine the amount and timing of such Distributions. For the avoidance of doubt, the treatment afforded to Allowed Class 6 Claims shall be on a Pro Rata basis with the treatment afforded Allowed Class 7 Claims and Allowed Class 8 Claims (as to the Liquidation Trust) or Allowed Class 8(a) Claims (as to the Litigation Trust), as more specifically provided in the Liquidation Trust Agreement and Litigation Trust Agreement. Notwithstanding the foregoing, however, nothing contained herein shall alter, affect or impair rights and obligations, including payment subordination provisions, under the Intercreditor Agreement.

7. Deficiency Claim of MCG (Class 7)

Pursuant to the Plan, Class 7 is impaired. The MCG Deficiency Claim shall be an Allowed Class 7 Claim. The amount of the Allowed Class 7 Claim shall be reduced for any payments of money received by MCG on account of its Allowed Class 2 Claim on or after July 29, 2014. Subject to the provisions of the Global Settlement, each holder of an Allowed Class 7 Claim shall receive its Pro Rata share of the net proceeds of and beneficial interests in Liquidation Trust Assets and the Litigation Trust Assets pursuant to the terms set forth in the respective trust agreements. The Trustees may make multiple Distributions to holders of Allowed Class 7 Claims. The Trustees shall determine the amount and timing of such Distributions. For the avoidance of doubt, the treatment afforded to Allowed Class 7 Claims shall be on a Pro Rata basis with the treatment afforded Allowed Class 6 Claims and Allowed Class 8 Claims (as to the Liquidation Trust) or Allowed Class 8(a) Claims (as to the Litigation Trust), as more specifically provided in the Liquidation Trust Agreement and Litigation Trust Agreement. Notwithstanding the foregoing, however, nothing contained herein, shall alter, affect or impair rights and obligations, including payment subordination provisions, under the Intercreditor Agreement.

8. General Unsecured Claims (Class 8)

Pursuant to the Plan, Class 8 is impaired. Class 8 Unsecured Claims shall be subdivided into two subclasses, Class 8(a) and Class 8(b).

Class 8(a) shall consist of holders of Class 8 Unsecured Claims that return their Plan ballot indicating both a vote in favor of the Plan and their consent to "opt-in" to the treatment in Class 8(a) ***and the releases set forth in Section 8.3 of the Plan.*** In consideration of such release, each holder of an Allowed Class 8(a) Unsecured Claim shall be a Liquidation Trust Beneficiary and a Litigation Trust Beneficiary, and be entitled to receive its Pro Rata share of the net proceeds of both the Liquidation Trust Assets and the Litigation Trust Assets pursuant to the terms of the Trust Agreements.

Class 8(b) shall consist of holders of Class 8 Unsecured Claims that either: (i) vote against the Plan, (ii) do not return a ballot, or (iii) do not consent to "opt-in" to treatment in Class 8(a) and the releases set forth in Section 8.3 of the Plan. Each holder of an Allowed Class 8(b) Unsecured Claim shall be a Liquidation Trust Beneficiary and not a Litigation Trust Beneficiary, and be entitled to receive its Pro Rata share of the net proceeds of the Liquidation Trust Assets pursuant to the terms of the Liquidation Trust Agreement.

The Trustees may make multiple Distributions to holders of Allowed Class 8 Claims. The Trustees shall determine the amount and timing of such Distributions. For the avoidance of doubt, the treatment afforded to Allowed Class 8 Claims shall be on a Pro Rata basis with the treatment afforded Allowed Class 6 Claims and Allowed Class 7 Claims, as more specifically provided in the Liquidation Trust Agreement and Litigation Trust Agreement. Notwithstanding anything in the Plan to the contrary, any holder of an Allowed Class 8 Unsecured Claim who fails to complete a ballot in order to become a Class 8(a) Claimant shall have one hundred and twenty (120) days after the Effective Date to become a Litigation Trust Beneficiary by "opting-

in” to the treatment in Class 8(a) *and consenting to the releases set forth in Section 8.3 of the Plan.*

During the one hundred twenty (120) day period following the Effective Date, the Liquidation Trustee may contact by telephone, mail or email all Class 8 Claimants for whom the Liquidation Trustee has contact information and who failed to submit a ballot or who failed to vote in favor of the Plan, advising such Claimant that they have the ability to receive a possibly greater recovery of their Claim by opting in to be a Class 8(a) Claimant. For the avoidance of doubt, any Claimant duly opting in to Class 8(a) pursuant to section 6.8.3 of the Plan shall thereafter be treated as a Class 8(a) Claimant under the Plan, including, without limitation, for purposes of section 8.3 of the Plan.

The Litigation Trust Assets include, among other things, all Commercial Tort Claims, all Causes of Action the Debtors may have against Bank of the West, UHY LLP, EKS&H, Barrier Advisors, Nikki Gibson and Bell Nunnally, and \$350,000 to be paid from Available Cash. Any holder of a Class 8 Unsecured Claim who does not opt in to the treatment of Class 8(a) will not share in any distribution of recoveries from the Litigation Trust Assets.

9. Subordinated Claims (Class 9)

Pursuant to the Plan, Class 9 is impaired and is entitled to vote. After payment in full of or reservation for Claims in Classes 1 through 8, each holder of an Allowed Class 9 Claim shall receive its Pro Rata share of the net proceeds of the Liquidation Trust Assets and the Litigation Trust Assets pursuant to the terms set forth in the respective trust agreements. The Trustees may make multiple Distributions to holders of Allowed Class 9 Claims. The Trustees shall determine the amount and timing of such Distributions. In no event shall holders of Class 9 Claims receive Distributions in excess of 100% of the Allowed Subordinated Claims.

10. Equity Interests (Class 10)

Pursuant to the Plan, Class 10 is impaired and is entitled to vote. After payment in full of or reservation for Claims in Classes 1 through 9, with pre- and post-petition interest and fees, the Trustees shall pay into the registry of the Bankruptcy Court any remaining net proceeds of the Liquidation Trust Assets and the Litigation Trust Assets pursuant to the terms set forth in the respective Trust Agreements, for further distribution to holders of Allowed Class 10 Equity Interests in such amounts as subsequently determined by the Bankruptcy Court. For the avoidance of doubt, no Distributions shall be made to holders of Class 10 Equity Interests unless holders of Allowed (a) Administrative Claims, (b) Professional Fee Claims, (c) Priority Tax Claims and (d) Classes 1-9 Claims have been paid in full and the Reserves contain sufficient Available Cash to pay (x) any Disputed Claim in full or in such other amounts as agreed in writing by the holder of such Claim and the Liquidation Trustee, with interest and fees, and (y) all actual and anticipated, reasonable Litigation Trust and Liquidation Trust expenses.

VIII.
MEANS FOR IMPLEMENTATION OF THE PLAN

A. Plan Funding

The Cash necessary for Confirmation will come from the Cash in the Debtors' possession on the Confirmation Date pursuant to the terms of the Global Settlement and the Cash proceeds of Liquidation Trust Assets and Litigation Trust Assets collected by the Liquidation Trustee and Litigation Trustee after the Effective Date.

B. Dissolution of Debtors.

The Liquidation Trustee shall be vested with the appropriate authority under applicable law to dissolve and to terminate the corporate existence of each Debtor by filing the appropriate documentation as necessary with the State of Texas and the State of Colorado to dissolve and to terminate the corporate existence of each of the Debtors; provided, however, the Debtors' formal existences may be maintained and preserved solely for the purpose of preventing, and to the extent necessary to prevent, any adverse impact on any Causes of Action transferred to either of the Liquidation Trust or Litigation Trust (or their Trustees) under the Plan. Notwithstanding anything above to the contrary, the Liquidation Trustee cannot dissolve or terminate the corporate existence of any Debtor without the consent of the Litigation Trustee. Such consent will (a) be requested by the Liquidation Trustee in writing and on not less than ten (10) days' notice, and (b) not be unreasonably withheld.

C. The Liquidation Trust

1. Creation and Purpose of the Liquidation Trust

On the Effective Date, the Liquidation Trust will be established and become effective for the benefit of the Liquidation Trust Beneficiaries. The Debtors, all Claimants, and all holders of Equity Interests shall be deemed to have adopted and approved the Liquidation Trust Agreement. The purpose of the Liquidation Trust is to (a) liquidate all Liquidation Trust Assets, including the investigation and prosecution of Causes of Action conveyed to the Liquidation Trust under the Plan, (b) resolve and reconcile all Class 8 Unsecured Claims, and (c) distribute the proceeds of the Liquidation Trust Assets to the Liquidation Trust Beneficiaries.

2. Transfer of Liquidation Trust Assets to the Liquidation Trust

Pursuant to the Plan, on the Effective Date, all of the Liquidation Trust Assets of the Debtors and/or the Estates shall transfer to and vest in the Liquidation Trust free and clear of all Claims, Liens, interests, and encumbrances without the need for any action by the Debtors or the Bankruptcy Court.

3. Dissolution of Trust

The Liquidation Trust shall continue to exist until the earlier of the (a) fifth (5th) year anniversary of the Effective Date (as such date may be extended by Order of the Bankruptcy Court) and (b) the time the Liquidation Trustee has (i) administered all Liquidation Trust Assets and made a final Distribution to holders of Allowed Claims not previously paid and after all Allowed Claims are paid in full, Allowed Equity Interests, and (ii) performed all other duties required by the Plan and the Liquidation Trust Agreement. As soon as reasonably practicable after the Final Distribution, the Liquidation Trustee shall dissolve the Liquidation Trust pursuant to the Liquidation Trust Agreement. Upon dissolution, the Liquidation Trustee's duties under the Trust Agreement and the Plan shall terminate.

4. Selection of Liquidation Trustee

Pursuant to the Confirmation Order, the Liquidation Trustee will be appointed on the Effective Date and shall be a representative of the Estates pursuant to § 1123(b)(3)(B) of the Bankruptcy Code and signatory of the Liquidation Trust. The Liquidation Trust shall be administered by the Liquidation Trustee consistent with terms of the Plan, the Confirmation Order, and the Liquidation Trust Agreement. Any successor Liquidation Trustee shall be appointed consistent with the terms of the Liquidation Trust Agreement.

5. Powers of the Liquidation Trustee

Pursuant to the Plan, the Liquidation Trustee shall have the powers of the Debtors as debtors-in-possession under the Bankruptcy Code, including the power to sell Liquidation Trust Assets free and clear of all Liens, claims, interests, and encumbrances under § 363 of the Bankruptcy Code, the Plan, and the Liquidation Trust Agreement. As a representative of the Debtors and the Estates pursuant to § 1123(b)(3) of the Bankruptcy Code, the Liquidation Trustee will have the power to prosecute all Causes of Actions assigned to the Liquidation Trust in the name of the Liquidation Trust or, as necessary, in the name of the Debtors. Notwithstanding the foregoing, the Liquidation Trustee shall be required to obtain prior approval from the Lenders as to any proposed settlement of any insurance claims of the Debtors. Any decision by the Liquidation Trustee not to pursue any Chapter 5 causes of action shall require approval of the Liquidation Trust Advisory Board. The Liquidation Trustee shall be governed in all things by the terms of the Liquidation Trust Agreement and the Plan. The Liquidation Trustee shall administer the Liquidation Trust and the Liquidation Trust Assets and make Distributions in accordance with the Plan and the Liquidation Trust Agreement. The Bankruptcy Court shall retain jurisdiction to supervise the Liquidation Trustee in the fulfillment of his/her duties pursuant to the Liquidation Trust Agreement.

6. The Liquidation Trust Advisory Board

The Plan provides that, on the Effective Date, the Liquidation Trust Advisory Board shall be entitled to monitor the status and progress of the administration of the Liquidation Trust as more specifically detailed in the Liquidation Trust Agreement. The Liquidation Trustee shall consult periodically with the Liquidation Trust Advisory Board as may be requested by the

Liquidation Trust Advisory Board. The Liquidation Trust Advisory Board may meet and/or consult with the Liquidation Trustee and keep itself generally aware of the Liquidation Trust's affairs. The Liquidation Trust Advisory Board may terminate and replace the Liquidation Trustee on not less than ten (10) days' notice. The Liquidation Trust Advisory Board shall file a notice of such termination and replacement with the Bankruptcy Court within 2 business days of service upon the Liquidation Trustee.

7. Compensation of Liquidation Trustee and Liquidation Trust Professionals

Subject to the provisions of the Liquidation Trust Agreement, all costs, fees, expenses, and obligations incurred by the Liquidation Trustee in administering the Plan, the Liquidation Trust, or in any manner connected or related thereto (including compensation to the Liquidation Trustee, the Liquidation Trustee's retained professionals and agents, and the reimbursement of their expenses) shall be a charge against the Liquidation Trust Assets. The Liquidation Trustee may retain any Person or professional retained by the Debtors as necessary to assist the Liquidation Trustee in the performance of the Liquidation Trustee's duties. Court approval shall not be required for the fees or expenses of the Liquidation Trustee of his professionals.

8. Information and Reporting

Pursuant to the Plan, the Liquidation Trustee shall report periodically to the Litigation Trustee as to the amounts of allowed and disallowed claims of, and all distributions made to, the Liquidation Trust Beneficiaries.

9. Exculpation Relating to the Liquidation Trust

None of the Liquidation Trust Beneficiaries nor any holder of a Claim or Equity Interest nor any other party-in-interest will have, or may otherwise pursue, any Claim or Cause of Action against the Liquidation Trustee, the members of the Liquidation Trust Advisory Board, the Liquidation Trust, or any employee or professional thereof for making payments in accordance with the Plan or for fulfilling any functions incidental to implementing the provisions of the Plan or the Liquidation Trust, except for any acts or omissions to act that are the result of willful misconduct or gross negligence.

10. Liquidation Trustee Standing

After the Effective Date, and without limiting the Liquidation Trustee's standing otherwise, and for the avoidance of doubt only, the Liquidation Trustee shall have standing to (a) object to the allowance of any Claim or Administrative Claim, (b) continue to prosecute any objections or adversary proceedings filed or commenced by the Debtors prior to the Effective Date and that were transferred to the Liquidation Trust, and (c) initiate and pursue any and all estate claims and Causes of Action conveyed by the estates to the Liquidation Trust pursuant to the Plan.

D. The Litigation Trust

1. Creation and Purpose of the Litigation Trust

The Plan provides for the establishment of the Litigation Trust on the Effective Date of the Plan. On the Effective Date, the Litigation Trust will be established and become effective for the benefit of the Litigation Trust Beneficiaries. The Debtors, all Claimants, and all holders of Equity Interests shall be deemed to have adopted and approved the Litigation Trust Agreement. The purpose of the Litigation Trust is to (a) liquidate all Litigation Trust Assets, including the investigation and prosecution of all Causes of Action it may own, and (b) distribute the proceeds of the liquidated Litigation Trust Assets to the Litigation Trust Beneficiaries pursuant to the terms of the Plan.

2. Transfer of Litigation Trust Assets to the Litigation Trust

Pursuant to the Plan, on the Effective Date, all Litigation Trust Assets of the Debtors and/or the Estates shall transfer to and vest in the Litigation Trust free and clear of all Claims, Liens, interests, and encumbrances without the need for any action by the Debtors or the Bankruptcy Court.

3. Dissolution of Litigation Trust

The Litigation Trust shall continue to exist until the earlier of the (a) fifth (5th) year anniversary of the Effective Date (as such date may be extended by Order of the Bankruptcy Court) and (b) the time the Litigation Trustee has (i) administered all Litigation Trust Assets and made a final Distribution to holders of Allowed Claims not previously paid and after all Allowed Claims are paid in full, Allowed Equity Interests, and (ii) performed all other duties required by the Plan and the Litigation Trust Agreement. As soon as reasonably practicable after the Final Distribution, the Litigation Trustee shall dissolve the Litigation Trust pursuant to the Litigation Trust Agreement. Upon dissolution, the Litigation Trustee's duties under the Litigation Trust Agreement and the Plan shall terminate.

4. Selection of Litigation Trustee.

Pursuant to the Confirmation Order, the Litigation Trustee will be appointed on the Effective Date and shall be a representative of the Estates pursuant to § 1123(b)(3)(B) of the Bankruptcy Code and signatory of the Litigation Trust. The Litigation Trust shall be administered by the Litigation Trustee consistent with terms of the Plan, the Confirmation Order, and the Litigation Trust Agreement. Any successor Litigation Trustee shall be appointed consistent with the terms of the Litigation Trust Agreement.

5. Powers of the Litigation Trustee

Pursuant to the Plan, the Litigation Trustee shall have the powers of the Debtors as debtors-in-possession under the Bankruptcy Code, including the power to sell Litigation Trust Assets free and clear of all Liens, claims, interests, and encumbrances under § 363 of the

Bankruptcy Code, the Plan, and the Litigation Trust Agreement. As a representative of the Debtors and the Estates pursuant to § 1123(b)(3) of the Bankruptcy Code, the Litigation Trustee will have the power to prosecute all Causes of Actions assigned to the Litigation Trust in the name of the Litigation Trust or, as necessary, in the name of the Debtors. Notwithstanding the foregoing, any decision by the Litigation Trustee to bring or to settle any Claim or Cause of Action shall require the prior approval of the Litigation Trust Advisory Board. The Litigation Trustee shall be governed in all things by the terms of the Litigation Trust Agreement and the Plan. The Litigation Trustee shall administer the Litigation Trust and the Litigation Trust Assets and make Distributions in accordance with the Plan and the Litigation Trust Agreement. The Bankruptcy Court shall retain jurisdiction to supervise the Litigation Trustee in the fulfillment of his/her duties pursuant to the Litigation Trust Agreement.

6. The Litigation Trust Advisory Board

The Plan provides that, on the Effective Date, Litigation Trust Advisory Board shall be entitled to monitor the status and progress of the administration of the Litigation Trust as more specifically detailed in the Litigation Trust Agreement. The Litigation Trustee shall consult periodically with the Litigation Trust Advisory Board as may be requested by the Litigation Trust Advisory Board. The Litigation Trust Advisory Board may meet and/or consult with the Litigation Trustee and keep itself generally aware of the Litigation Trust's affairs. Any decision by the Litigation Trustee to incur an expense greater than \$25,000 to any one person or entity in part or in aggregate shall require the prior approval of the Litigation Trust Advisory Board. The Litigation Trust Advisory Board may terminate and replace the Litigation Trustee on not less than ten (10) days' notice. The Litigation Trust Advisory Board shall file a notice of such termination and replacement with the Bankruptcy Court.

7. Compensation of Litigation Trustee and Litigation Trust Professionals

Subject to the provisions of the Litigation Trust Agreement, all costs, fees, expenses, and obligations incurred by the Litigation Trustee in administering the Plan, the Litigation Trust, or in any manner connected or related thereto (including compensation to the Litigation Trustee, the Litigation Trustee's retained professionals and agents, and the reimbursement of their expenses) shall be a charge against the Litigation Trust Assets. The Litigation Trustee may retain any Person or professional retained by the Debtors as necessary to assist the Litigation Trustee in the performance of the Litigation Trustee's duties. Court approval shall not be required for the fees or expenses of the Litigation Trustee or his professionals.

8. Information and Reporting

Pursuant to the Plan, the Litigation Trustee shall report periodically to the Liquidation Trustee as to the amounts of allowed and disallowed claims of, and all distributions made to, the Litigation Trust beneficiaries.

9. Duration/Dissolution of Litigation Trust

The Litigation Trust shall continue to exist until the earlier of the (a) fifth (5th) year anniversary of the Effective Date (as such date may be extended by Order of the Bankruptcy Court) and (b) the time the Litigation Trustee has (i) administered all Litigation Trust Assets and made a final Distribution to holders of Allowed Claims not previously paid and after all Allowed Claims are paid in full, Allowed Equity Interests, and (ii) performed all other duties required by the Plan and the Litigation Trust Agreement. As soon as reasonably practicable after the Final Distribution, the Litigation Trustee shall dissolve the Litigation Trust pursuant to the Litigation Trust Agreement. Upon dissolution, the Litigation Trustee's duties under the Litigation Trust Agreement and the Plan shall terminate.

10. Exculpation Relating to the Litigation Trust

Pursuant to the Plan, no Holder of a Claim or Equity Interest or any other party-in-interest will have, or may otherwise pursue, any Claim or Cause of Action against the Litigation Trustee, members of the Litigation Trust Advisory Board, the Litigation Trust, or any employee or professional thereof for making payments in accordance with the Plan or for fulfilling any functions incidental to implementing the provisions of the Plan or the Litigation Trust, except for any acts or omissions to act that are the result of willful misconduct or gross negligence.

11. Litigation Trustee Standing

After the Effective Date, and without limiting the Litigation Trustee's standing otherwise, and for the avoidance of doubt only, the Litigation Trustee shall have standing to (a) continue to prosecute any objections or adversary proceedings filed or commenced by the Debtors prior to the Effective Date and that were transferred to the Litigation Trust, and (b) initiate and pursue any and all claims and Causes of Action conveyed to the Litigation Trust by the Plan.

IX.
PRESERVED CAUSES OF ACTION

Pursuant to the Plan, among the assets that will vest in the Trusts on the Effective Date are Causes of Action, Avoidance Actions, and claims or defenses of the Debtors in any proceeding commenced by the Debtors prior to the Effective Date. The Plan contains definitions for "Causes of Action" and "Avoidance Actions" and all parties are strongly encouraged to review those definitions in the Plan and, if appropriate, seek advice of counsel to determine whether they may be a defendant in a preserved Cause of Action or Avoidance Action.

The Plan preserves all Causes of Action, unless expressly provided otherwise, and provides for them to be asserted by the Trustees from and after the Effective Date of the Plan. Except as expressly otherwise provided in the Plan, on and after the Effective Date, the Liquidation Trustee and/or the Litigation Trustee, as applicable, shall have authority and standing to prosecute, enforce, pursue, sue on, settle or compromise (or decline to do any of the foregoing) such Causes of Action and Avoidance Actions.

Pursuant to section 542 of the Bankruptcy Code, an entity, other than a custodian, in possession, custody or control, during the case, of property of the bankruptcy estate can be compelled to turn over to the trustee (or debtor in possession pursuant to section 1107 of the Bankruptcy Code) such property or the value of such property, unless such property is of inconsequential value or benefit to the estate. Pursuant to sections 544, 548 and 550 of the Bankruptcy Code, a trustee (or debtor in possession pursuant to section 1107 of the Bankruptcy Code) may avoid fraudulent transfers of a Debtors' interests in property and recover, for the benefit of estate, any such transfer from immediate or subsequent transferees. Pursuant to sections 547 and 550, a trustee (or debtor in possession pursuant to section 1107 of the Bankruptcy Code) may avoid preferential payments made within ninety (90) days immediately preceding the commencement of a Chapter 11 Case.

PLEASE TAKE NOTICE: EXCEPT AS OTHERWISE ORDERED BY THE BANKRUPTCY COURT OR AS SPECIFICALLY AND EXPLICITLY PROVIDED IN THE PLAN, ALL CAUSES OF ACTION SHALL BE PRESERVED BY THE DEBTORS UNDER THE PLAN AND CONVEYED TO EITHER THE LIQUIDATION TRUST OR THE LITIGATION TRUST AS APPLICABLE. THE LIQUIDATION TRUSTEE AND/OR LITIGATION TRUSTEE AS APPLICABLE SHALL HAVE THE AUTHORITY AND STANDING TO PROSECUTE, ENFORCE, PURSUE, SUE ON, SETTLE OR COMPROMISE SUCH TRANSFERRED CAUSES OF ACTION IN ACCORDANCE WITH § 1123(B)(3) OF THE BANKRUPTCY CODE, AND NO DOCTRINE OF RES JUDICATA OR PRECLUSION SHALL OPERATE TO ADVERSELY IMPACT SUCH STANDING OF THE TRUSTEES TO PROSECUTE CAUSES OF ACTION PRESERVED UNDER THE PLAN. ALL PARTIES SHOULD READ ARTICLE IX OF THE DISCLOSURE STATEMENT CONCERNING PRESERVED CAUSES OF ACTION.

Without limiting the effectiveness or generality of the foregoing, and out of an abundance of caution, the following claims and Causes of Action are specifically preserved and reserved under the Plan and are deemed transferred automatically to the Liquidation Trust and/or the Litigation Trust, as applicable, as of the Effective Date:

- a. any Cause of Action, or adversary proceeding pending;
- b. all transfers to or for the benefit of a Claimant, including any immediate or mediate transferee thereof, and which are avoidable as preferences or insider preferences under § 547 of the Bankruptcy Code, and to recover under §§ 550 or 551 of the Bankruptcy Code such transfers. Among the Parties listed on **Exhibit E** are the names of non-insiders of the Debtors who received one or more transfers from the Debtors during the ninety (90) days immediately preceding the Petition Date and the names of insiders of the Debtors who received one of more transfers from the Debtors during the one (1) year immediately preceding the Petition Date. Said exhibit and this provision of the Plan are provided to give maximum notice of potential preference claims as the Debtors are

presently aware of and shall in no way act as a limitation on any other potential preference claims or any other claims that may exist, including by way of any applicable doctrine or rule of contractual interpretation. It is the specific intention of the Debtors that each and every Avoidance Action, whether arising before or after the Petition Date, and whether arising under state law or the Bankruptcy Code, be preserved and retained under the Plan and be transferred to the Liquidation Trust on the Effective Date of the Plan, except to the extent transferred to the Litigation Trust;

c. all Causes of Action (including but not limited to any and all claims for malpractice, negligence, professional negligence, negligent misrepresentation, fraudulent misrepresentation, breach of fiduciary duty, and/or conspirator or aider and abettor liability for any of these or other torts) that Debtors have or may have against Barrier Advisors, arising out of, connected with, or in any way directly or indirectly related to any acts, conduct or failure to act of Barrier Advisors, or any consultation, advice, services or goods provided to Debtors or any affiliate of Debtors by Barrier Advisors, including, without limitation, any acts, conduct, consultation, advice, services or goods related to (i) any legal, investment, business, accounting or audit matter(s), (ii) any accounting entries, processes or procedures of Debtors, (iii) any financial statements, financial reporting, or books or records of Debtors, (iv) the capital structure of Debtors, (v) any analysis, valuation, verification, audit, count, reporting, or accounting of or for any of Debtors' inventory, and/or (vi) any credit, financing or refinancing provided to or obtained by Debtors, whether secured or unsecured, senior or subordinated;

d. all Causes of Action (including but not limited to any and all claims for malpractice, negligence, professional negligence, negligent misrepresentation, fraudulent misrepresentation, breach of fiduciary duty, and/or conspirator or aider and abettor liability for any of these or other torts) that Debtors have or may have against EKS&H, arising out of, connected with, or in any way directly or indirectly related to any acts, conduct or failure to act of EKS&H, or any consultation, advice, services or goods provided to Debtors or any affiliate of Debtors by EKS&H, including, without limitation, any acts, conduct, consultation, advice, services or goods related to (i) any legal, investment, business, accounting or audit matter(s), (ii) any accounting entries, processes or procedures of Debtors, (iii) any financial statements, financial reporting, or books or records of Debtors, (iv) the capital structure of Debtors, (v) any analysis, valuation, verification, audit, count, reporting, or accounting of or for any of Debtors' inventory, and/or (vi) any credit, financing or refinancing provided to or obtained by Debtors, whether secured or unsecured, senior or subordinated;

e. all Causes of Action (including but not limited to any and all claims for malpractice, negligence, professional negligence, negligent misrepresentation, fraudulent misrepresentation, breach of fiduciary duty, and/or conspirator or aider and abettor liability for any of these or other torts) that Debtors have or may have against Bell Nunnally, arising out of, connected with, or in any way related to any acts, conduct or failure to act of Bell Nunnally, or any consultation, advice, services or goods provided to Debtors or any affiliate of Debtors by Bell Nunnally, including, without limitation, any

acts, conduct, consultation, advice, services or goods related to (i) any legal, investment, business, accounting or audit matter(s), (ii) any accounting entries, processes or procedures of Debtors, (iii) any financial statements, financial reporting, or books or records of Debtors, (iv) the capital structure of Debtors, (v) any analysis, valuation, verification, audit, count, reporting, or accounting of or for any of Debtors' inventory, and/or (vi) any credit, financing or refinancing provided to or obtained by Debtors, whether secured or unsecured, senior or subordinated;

f. all Causes of Action (including but not limited to any and all claims for malpractice, negligence, professional negligence, negligent misrepresentation, fraudulent misrepresentation, breach of fiduciary duty, and/or conspirator or aider and abettor liability for any of these or other torts) that Debtors have or may have against Bank of the West, arising out of, connected with, or in any way directly or indirectly related to any acts, conduct or failure to act of Bank of the West, or consultation, advice, services or goods provided to Debtors or any affiliate of Debtors by Bank of the West, including, without limitation, any acts, conduct, consultation, advice, services or goods related to (i) any legal, investment, business, accounting or audit matter(s), (ii) any accounting entries, processes or procedures of Debtors, (iii) any financial statements, financial reporting, or books or records of Debtors, (iv) the capital structure of Debtors, (v) any analysis, valuation, verification, audit, count, reporting, or accounting of or for any of Debtors' inventory, and/or (vi) any credit, financing or refinancing provided to or obtained by Debtors, whether secured or unsecured, senior or subordinated;

g. all Causes of Action (including but not limited to any and all claims for malpractice, negligence, professional negligence, negligent misrepresentation, fraudulent misrepresentation, breach of fiduciary duty, and/or conspirator or aider and abettor liability for any of these or other torts) that Debtors have or may have against any Person, arising out of, connected with, or in any way directly or indirectly related to any acts, conduct or failure to act of the Person, or consultation, advice, services or goods provided to Debtors or any affiliate of Debtors by the Person, including, without limitation, any acts, conduct, consultation, advice, services or goods related to (i) any legal, investment, business, accounting or audit matter(s), (ii) any accounting entries, processes or procedures of Debtors, (iii) any financial statements, financial reporting, or books or records of Debtors, (iv) the capital structure of Debtors, (v) any analysis, valuation, verification, audit, count, reporting, or accounting of or for any of Debtors' inventory, and/or (vi) any credit, financing or refinancing provided to or obtained by Debtors, whether secured or unsecured, senior or subordinated;

h. all Causes of Action held by the Debtors or the Estates against SMB Holdings, LLC and SMB Risk Services, LLC (collectively, "SMB") and its affiliates, officers, directors, shareholders, members, representatives, attorneys, financial advisors, and agents, whether known or unknown, reduced to judgment, not reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, and whether asserted or assertable directly or indirectly or derivatively, in law, equity or otherwise;

i. all Causes of Action held by the Debtors or the Estates against AEL Capital Partners, LLC and Colorado Financial Holdings (collectively, “**AEL/CFH**”) and their affiliates, officers, directors, shareholders, members, representatives, attorneys, financial advisors, and agents, whether known or unknown, reduced to judgment, not reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, and whether asserted or assertable directly or indirectly or derivatively, in law, equity or otherwise;

j. all Causes of Action held by the Debtors or the Estates against Great West Casualty Company, Hartford Fire Insurance Company, Markel Insurance Company, Lexington Insurance Company, American International Group, Inc., Hartford Insurance Company, Northwestern Mutual, Phoenix Life Insurance Company, and any other insurance company or broker (the “**Insurance Companies**”) and their affiliates, officers, directors, shareholders, members, representatives, attorneys, financial advisors, and agents, whether known or unknown, reduced to judgment, not reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, and whether asserted or assertable directly or indirectly or derivatively, in law, equity or otherwise;

k. all Causes of Action held by the Debtors or the Estates against Barrier Advisors, Bank of the West, UHY LLP, EKS&H, Bell Nunnally, SMB, and AEL under §§ 544, 547, 548, 550, and 551 of the Bankruptcy Code;

l. all Causes of Action (including but not limited to any and all claims for malpractice, negligence, professional negligence, negligent misrepresentation, fraudulent misrepresentation, breach of fiduciary duty, and/or conspirator or aider and abettor liability for any of these or other torts) that Debtors have or may have against UHY LLP, arising out of, connected with, or in any way directly or indirectly related to any acts, conduct or failure to act of UHY LLP, or any consultation, advice, services or goods provided to Debtors or any affiliate of Debtors by UHY LLP, including, without limitation, any acts, conduct, consultation, advice, services or goods related to (i) any legal, investment, business, accounting or audit matter(s), (ii) any accounting entries, processes or procedures of Debtors, (iii) any financial statements, financial reporting, or books or records of Debtors, (iv) the capital structure of Debtors, (v) any analysis, valuation, verification, audit, count, reporting, or accounting of or for any of Debtors’ inventory, and/or (vi) any credit, financing or refinancing provided to or obtained by Debtors, whether secured or unsecured, senior or subordinated; and

m. all Causes of Action not described in (a) – (l) above.

X.
OTHER SIGNIFICANT PLAN PROVISIONS

A. Treatment of Executory Contracts and Unexpired Leases

Section 365 of the Bankruptcy Code sets out various provisions regarding executory contracts and unexpired leases. Pursuant to the Plan, all executory contracts and leases of the Debtors that were not previously assumed and assigned or rejected by the Debtors in a prior Final Order from the Bankruptcy Court are deemed rejected, unless otherwise dealt with by the Plan, the Confirmation Order or any other Final Order entered by the Bankruptcy Court prior to the Effective Date.

The Plan further provides that any Claim for damages arising from the rejection of an executory contract or unexpired lease pursuant to the Plan must be asserted in a proof of Claim filed with the Bankruptcy Court not later than thirty (30) days after the Effective Date. Any such rejection Claims not timely filed shall be released and forever barred from assertion against the Debtors, the Liquidation Trust, the Litigation Trust, the Liquidation Trust Assets or the Litigation Trust Assets. Any other bar date previously established for the filing of Claims based on the rejection of executory contracts or unexpired leases shall not be affected by this provision.

B. Distributions Under the Plan

1. Allowed Claims

Distributions under the Plan will only be made to Claimants holding Allowed Claims. A Claim or Interest is "Allowed" under the Plan: (a) to the extent that it is listed in the Schedules in a liquidated, non-contingent and undisputed amount, but only if no proof of Claim or proof of Interest is filed with the Bankruptcy Court to evidence such Claim or Interest on or before the Bar Date and no objection thereto has been timely filed; (b) as evidenced by a proof of Claim or proof of Interest filed on or before the Bar Date, but only to the extent asserted in a liquidated amount, and only if no objection to the allowance of the Claim or Interest or no motion to expunge the proof of Claim or Interest has been timely filed; or (c) to the extent allowed by a Final Order of the Bankruptcy Court.

2. Delivery of Distributions

The Plan provides that, subject to Bankruptcy Rule 9010, and pursuant to the terms of the Liquidation Trust Agreement and the Litigation Trust Agreement, Distributions to holders of Allowed Claims will be made by mail at (a) the address of each such holder as set forth on the proofs of Claim filed by such holders, (b) the address set forth in any written notice of address change filed with the Bankruptcy Court and delivered to the Trustees after the date of any related proof of Claim, or (c) the address reflected in the Schedules if no proof of Claim is filed and the Trustees have not received a written notice of address change. If any Distribution is returned as undeliverable, no further Distributions to such holder will be made unless and until the Trustees are notified in writing of such Claimant's then current address. Such Distributions shall be placed in the Trust Reserve as specified in Section 9.2 of the Plan.

3. Unclaimed Distributions and Uncashed Checks

In accordance with the terms of the Plan, unclaimed Distributions shall be held in the Trust Reserve for the benefit of the potential Claimants. All claims for undeliverable Distributions must be made by the ninetieth (90th) day following the date on which delivery the Distribution was initially mailed. The Claim upon which an undelivered or unclaimed Distribution was made shall be treated as a Disputed Claim until such 90-day period has passed, and if no party contacts the applicable Trustee to seek payment of such Claim, then such Claim shall be treated as Disallowed in full by Final Order of the Bankruptcy Court. After such date, all unclaimed Distributions will revert to the respective Trust for deposit into the Available Cash fund to be reallocated and distributed to the holders of Allowed Claims, and the Claim of any holder with respect to such Distribution will be released and forever barred. Checks issued in respect of Allowed Claims will be null and void if not negotiated within ninety (90) days after the date of issuance thereof, and such holder will forfeit its right to such Distribution. In no event shall any funds escheat to the State of Texas.

4. Due Authorization by Claimants

Pursuant to the Plan, every Claimant who elects to participate in the Distributions provided for in the Plan warrants that the Claimant is authorized to accept in consideration of its Claim against the Debtors the Distributions provided for in the Plan and that there are no outstanding commitments, agreements, or understandings, express or implied, that may or can in any way defeat or modify the rights conveyed or obligations undertaken by the Claimant under the Plan.

5. Setoffs

Except as otherwise expressly provided in the Plan and pursuant to §§ 502(d) or 553 of the Bankruptcy Code or any applicable non-bankruptcy law, the Trustees may setoff against any Distribution to be made pursuant to the Plan on account of an Allowed Claim any claims, rights or Causes of Action held by the Debtors and/or the respective Trust against the holder of the Allowed Claim, or in relation to the Allowed Claim; provided, however, that neither the failure to effect such a setoff nor the allowance of any Claim shall constitute a waiver or release by the Debtors or the respective Trust of any such claims, rights or Causes of Action. If the Debtors or the respective Trust fail to setoff against a Claim and seek to collect from the holder of such Claim after Distribution to that holder pursuant to the Plan, the Debtors or the Trust, as applicable, shall be entitled to full recovery on the claims of the Debtors, the Estates or the Trust, if any, against the holder of such Claim.

6. Additional Charges

Under the terms of the Plan, except as may be expressly provided in the Plan or allowed by Final Order of the Bankruptcy Court, no distribution shall be made to holders of Equity Interests until all Allowed Claims are paid in full, including pre- and post-petition interest, penalty, attorneys' fees and late charges.

7. Compliance with Tax Requirements

In connection with the Plan, and as fully governed by the Liquidation Trust Agreement and the Litigation Trust Agreement, each Trustee shall comply with all withholding and reporting requirements imposed on it by any Governmental Unit, and all Distributions pursuant to the Plan shall be subject to such withholding and reporting requirements.

8. *De Minimis* Distributions and Rounding

Pursuant to the Plan, Ratable Distributions to holders of Allowed Claims will not be made if such Distribution will result in a Distribution amount of less than \$150.00, unless a request therefore is made in writing to the Trustees.

C. Means for Resolving Disputed Claims

Pursuant to the Plan, all objections to Claims must be filed on or before the Claims Objection Deadline, which is two hundred seventy (270) after the Effective Date of the Plan, unless extended by the Bankruptcy Court for cause shown. Any Disputed Claim to which an objection is not filed on or before the Claims Objection Deadline will be deemed to constitute an Allowed Claim under the Plan following the Claims Objection Deadline. Pursuant to the Plan, only the Liquidation Trustee may file objections to Claims, but a party in interest that would have standing to object to a Claim absent the Plan may, on or before the Claims Objection Deadline, file a motion with the Bankruptcy Court requesting standing to object to a Claim so long as the movant has made a prior written demand to the Liquidation Trustee to object to the Claim and the Liquidation Trustee has unjustifiably refused or failed to respond to such demand. Any such motion filed by the Claims Objection Deadline shall, if granted, toll the Claims Objection Deadline solely with respect to the Claim which is the subject of the motion, until and including the date which is ten (10) business days following the date of entry of the Bankruptcy Court's granting Order.

Under the terms of the Plan, until a Contingent Claim becomes an Allowed Claim or is Disallowed, the Claim will be treated as a Disputed Claim for all purposes under the Plan. The holder of a Contingent Claim will be entitled to a Distribution under the Plan only when the Contingent Claim becomes an Allowed Claim. Any Contingent Claim for reimbursement or contribution held by a Person that may be liable with the Debtors on a Claim of a Claimant is Disallowed as of the Effective Date if: (a) that Claimant's Claim is Disallowed; (b) the Claim for reimbursement or contribution is contingent as of the Effective Date; or (c) that Person asserts a right of subrogation to the rights of the Claimant under § 509 of the Bankruptcy Code.

To facilitate the timely and effective administration of Claims, the Plan further provides that, except as otherwise expressly contemplated by the Plan, following the later of the Effective Date and the applicable Bar Date, no original or amended proof of Claim may be filed in the Chapter 11 Case to assert a Claim against the Debtors or the Estates without prior authorization of the Bankruptcy Court, and any such proof of Claim which is filed without such authorization shall be deemed null, void and of no force or effect; provided, however, that the holder of a Claim that has been evidenced in the Chapter 11 Cases by the filing of a proof of Claim on or

before the Bar Date shall be permitted to file an amended proof of Claim in relation to such Claim at any time if the sole purpose of the amendment is to reduce the amount of the Claim asserted.

Finally, the Plan provides that from and after the Effective Date, pursuant to Bankruptcy Rule 9019(b) and § 105(a) of the Bankruptcy Code, the Liquidation Trustee shall be entitled to compromise and settle his objections to Disputed Claims in several different ways: (a) if the Face Amount of the Disputed Claim is less than \$250,000.00, the Liquidation Trustee will be authorized and empowered to settle its objection to such Disputed Claim and execute the necessary documents, including a stipulation of settlement or release, on five (5) Business Days' notice filed with the Bankruptcy Court; (b) if the Face Amount of the Disputed Claim is greater than \$250,000.00, the Liquidation Trustee will be authorized and empowered to settle its objection to such Disputed Claim, and execute the necessary documents, including a stipulation of settlement or release, upon fifteen (15) Business Days' notice filed with the Bankruptcy Court; and (c) if there are no objections or if a party objects to the proposed settlement of the Disputed Claim within the 5-day or 15-day time parameters established by subsections 11.4.1 and 11.4.2 of the Plan and that party withdraws its objection to such settlement for any reason, the Liquidation Trustee may (a) enter into the proposed settlement without further notice, and without the necessity of a motion, hearing or order of the Bankruptcy Court, or (b) if all objecting parties do not withdraw their objections: (i) forego entry into the settlement agreement that is the subject of an objection; (ii) modify the terms of the settlement agreement in a way that results in the withdrawal of all objections; or (iii) set the objection for hearing in the Bankruptcy Court and request permission to enter into the settlement agreement over any pending objection.

D. Conditions to Confirmation and Effectiveness of the Plan

In addition to meeting the requirements of section 1129 of the Bankruptcy Code, in order for the Plan to be confirmed, the Bankruptcy Court shall have entered the Confirmation Order in a form and substance satisfactory to the Committee and the Debtors (that is also satisfactory to Regions, Comerica, and MCG) which shall include, among other things, findings of fact and/or conclusions of law that: (a) enjoin and restrain all Claimants and Equity Interest holders of and in the Debtors from asserting any Lien, Claim, or interest against the Debtors, the Estates, the Liquidation Trust, the Litigation Trust, the Liquidation Trust Assets, or the Litigation Trust Assets, unless such Lien, Claim, or interest is expressly reserved under the Plan; (b) reserve jurisdiction of the Bankruptcy Court to implement and enforce the Plan; (c) provide, pursuant to § 1125(e) of the Bankruptcy Code, that Persons who have solicited acceptances or rejections of the Plan have acted in good faith and in compliance with the provisions of the Bankruptcy Code, and are not liable on account of such solicitation or participation for violation of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of the Plan; and (d) find that the Plan and the payments required under the Plan are feasible.

Following confirmation of the Plan, the following conditions precedent must be met before the Plan will become effective: (a) the Confirmation Order shall have become a Final Order; (b) the Bankruptcy Court shall have entered a Final Order approving the Global Settlement; (c) execution of definitive documentation required to consummate the transactions

contemplated in the Plan and satisfaction of the conditions precedent, if any, set forth therein in accordance with the terms thereof; and (d) all other actions, documents, and agreements necessary to implement the Plan shall have been effected or executed; provided, however, that if the Effective Date has not occurred on or before the date that is sixty (60) days following the first date on which the Confirmation Order becomes a Final Order, then the Plan shall be deemed to be revoked and its terms null and void unless the Bankruptcy Court Orders otherwise.

Under the terms of the Plan, on or before ten (10) Business Days after occurrence of the Effective Date, the Liquidation Trustee shall mail or cause to be mailed to the Post Confirmation Service List a notice that informs such holders of the following: (a) entry of the Confirmation Order; (b) occurrence of the Effective Date; (c) the deadline to file applications for Administrative Claims (including claims for professional compensation and expense reimbursements); and (d) such other matters that the Debtors deem appropriate.

E. Effects of Confirmation of the Plan; Injunction and Exculpation

1. Legally Binding Effect of Plan

Upon the Effective Date of the Plan, the provisions of the Plan shall bind all holders of Claims and/or Equity Interests, and all other parties-in-interest, whether or not they accept the Plan. On and after the Effective Date, all holders of Claims and Equity Interests shall be precluded and enjoined from asserting any Claim against the Debtors, the Liquidation Trust, the Litigation Trust, the Liquidation Trust Assets, or the Litigation Trust Assets based on any transaction or other activity of any kind that occurred prior to the Confirmation Date except as permitted under the Plan.

2. Vesting of Property of Debtors in Trust

Upon the Effective Date of the Plan, the Liquidation Trust Assets shall vest in and become the property of the Liquidation Trust and the Litigation Trust Assets shall vest in and become the property of the Litigation Trust.

3. Liens, Claims, Interests and Encumbrances

On the Effective Date of the Plan all property vesting in and becoming property of the Liquidation Trust and the Litigation Trust shall be free of all Liens, claims, interests, and encumbrances, except for the Liens of Regions as agent for the Lenders, on the contents-flood-loss insurance claims and proceeds as outlined in the Global Settlement.

4. Preservation of Avoided Transfers and Liens

The Estates and then the Liquidation Trust and Litigation Trust (as applicable) shall retain and preserve, as Estate property, any transfers and Liens avoided with respect to property of the Estates or Liquidation Trust Assets and Litigation Trust Assets in accordance with § 551 of the Bankruptcy Code.

5. **Protection of Certain Parties in Interest**

Provided the respective affiliates, subsidiaries, officers, directors, shareholders, employees, members, representatives, attorneys, accountants, financial advisors, agents and consultants of the Debtors, the Committee, the Liquidation Trust, Litigation Trust, the Liquidation Trust Advisory Board, the Litigation Trust Advisory Board, and the Trustees act in good faith, they will not be liable to any holder of a Claim or Equity Interest, or other party with respect to any action, forbearance from action, decision, or exercise of discretion in connection with: (a) the ordinary course of business operations of the Debtors after the Petition Date; (b) the proposal or implementation of any of the transactions provided for, or contemplated in, the Plan, the Liquidation Trust Agreement, or the Litigation Trust Agreement; or (c) the administration of the Plan or the assets and property to be distributed pursuant to the Plan, the Liquidation Trust Agreement, and the Litigation Trust Agreement; other than for fraud, willful misconduct or gross negligence. The Debtors, the Committee, the Liquidation Trust Advisory Board, the Litigation Trust Advisory Board, and the Trustees, and their respective affiliates, subsidiaries, officers, directors, shareholders, employees, members, representatives, attorneys, accountants, financial advisors, agents and consultants may rely on the opinions of counsel, certified public accountants, and other experts or professionals employed by the Debtors and the Trustees respectively, and such reliance will constitute evidence of good faith. In an action, suit, or proceeding by a holder of a Claim or Equity Interest or other party in interest contesting any action by or non-action of the Debtors, the Committee, the Liquidation Trust, the Litigation Trust, the Liquidation Trust Advisory Board, the Litigation Trust Advisory Board, the Trustees, or their respective affiliates, subsidiaries, officers, directors, shareholders, employees, members, representatives, attorneys, accountants, financial advisors, agents and consultants, the successful party is entitled to recover reasonable attorneys' fees and expenses in addition to any other available remedy.

6. **Exculpation**

Neither the Debtors, the Debtors' professionals (including Gardere Wynne Sewell LLP, Scouler & Company, Brad Walker, LLC, Simon, Ray & Winikka, LLP, and SSG Capital Advisors) nor the Committee and its professionals Munsch Hardt Kopf & Harr, P.C. and Gavin Solmonese, LLC (collectively, the "Exculpated Parties") shall have or incur any liability to any holder of a Claim or any other Entity for any act or omission in connection with, or arising out of, the planning, filing or the administration of the Bankruptcy Cases, including the formulation, preparation, dissemination, approval, confirmation, administration, or consummation of the Plan, the Disclosure Statement, the solicitation of votes for or confirmation of the Plan or consummation or administration of the Plan or Distributions under the Plan, except for willful misconduct or gross negligence. From and after the Effective Date, the Trustees, members of the Liquidation Trust Advisory Board, the Litigation Trust Advisory Board and any professional hired by the Liquidation Trust Advisory Board and the Litigation Trust Advisory Board all solely in their capacity as such shall be exculpated by holders of Claims and Equity Interests from any and all Claims, Causes of Action, and other assertions of liability arising out of the discharge of the powers and duties conferred on the Trustees by the Plan, the Liquidation Trust Agreement, the Litigation Trust Agreement, or any order of the Bankruptcy Court entered pursuant to and in

furtherance of the Plan or applicable law, except for actions or omissions to act arising out of gross negligence or willful misconduct of such Persons.

7. Injunction

Except as otherwise provided in the Plan or the Confirmation Order, and only to the extent permitted under and subject to § 1141 of the Bankruptcy Code, from and after the Confirmation Date, all holders of Claims against the Debtors are permanently restrained and enjoined from taking any of the following actions against the Debtors, the Trustees, the Liquidation Trust Assets or the Litigation Trust Assets on account of any such Claims: (a) commencing or continuing in any manner any action or other proceeding of any kind with respect to any such Claim, or Equity Interest against the Debtors, the Trustees, the Liquidation Trust Assets or the Litigation Trust Assets, other than to enforce any right to a Distribution pursuant to the Plan or a prior order of the Bankruptcy Court approving a sale or transfer of property of the Estates; (b) enforcing, attaching, collecting, or recovering by any manner or means any judgment, award, decree, or order against the Debtors, the Trustees, The Liquidation Trust Assets or the Litigation Trust Assets; (c) creating, perfecting, or enforcing any encumbrance, security interest, or Lien of any kind against the Debtors, the Trustees, the Liquidation Trust Assets or the Litigation Trust Assets; (d) except to the extent permitted under the Bankruptcy Code or the Plan, asserting any right of setoff, subrogation, or recoupment of any kind against any obligation due the Debtors, the Trustees, the Liquidation Trust Assets or the Litigation Trust Assets; and (e) performing any act, in any manner, in any place whatsoever, that does not conform to or comply with, or is inconsistent with, the provisions of the Plan; provided, however, that each holder of a Disputed Claim may continue to prosecute its proof of Claim in the Bankruptcy Court and all holders of Claims shall be entitled to enforce their rights under the Plan, and any agreements executed or delivered pursuant to or in connection with the Plan. If allowed by the Bankruptcy Court, any entity injured by any willful violation of such injunction shall recover actual damages, including, without limitation, costs and attorneys' and experts' fees and disbursements and, in appropriate circumstances, may recover punitive damages. Unless otherwise provided in the Plan or the Confirmation Order, all injunctions or stays imposed by the Bankruptcy Code under §§ 105 or 362 of the Bankruptcy Code or otherwise, and extant on the Confirmation Date, shall remain in full force and effect with respect to the Debtors until the Effective Date.

8. Injunction Against Non-Debtor Persons on Causes of Action

Except as provided in the Plan, as of the Effective Date, all non-Debtor Persons are permanently enjoined from commencing or continuing in any manner a Cause of Action constituting a Liquidation Trust Asset or a Litigation Trust Asset; provided, however, the foregoing shall not apply to any of the Lenders or MCG as to any claims or causes of action they may have relating to the Debtors, including, without limitation, the claims and causes of action asserted in the pending state court lawsuits filed by Regions and MCG, and any claim or cause of action asserted by Comerica in the future.

9. Modification of the Plan

In accordance with the Bankruptcy Code, the Debtors reserve the right, in accordance with the Bankruptcy Code, with the consent of the Committee, Regions and Comerica, to amend or modify the Plan prior to the Confirmation Date. After the Effective Date, the Trustees may, upon Order of the Bankruptcy Court, amend or modify the Plan in accordance with § 1127(b) of the Bankruptcy Code, or remedy any defect or omission or reconcile any inconsistency in the Plan in such manner as may be necessary to carry out the purposes and intent of the Plan.

10. Retention of Jurisdiction

Notwithstanding entry of the Confirmation Order, or the entry of a final decree, with respect to the Chapter 11 Cases, or any of them, the Bankruptcy Court shall retain jurisdiction from and after the Effective Date, to the fullest extent legally permitted, over the Chapter 11 Cases, all proceedings arising under, arising in or related to the Chapter 11 Cases, the Confirmation Order and the Plan and the administration thereof. The specific types of disputes and proceedings that the Bankruptcy Court will retain jurisdiction over are identified in section 14.1 of the Plan.

XI.

COMPARISON OF PLAN TO ALTERNATIVES

A. Chapter 7 Liquidation

The most realistic alternative to the Plan is conversion of the Chapter 11 Case from a proceeding under Chapter 11 of the Bankruptcy Code to a proceeding under Chapter 7 of the Bankruptcy Code. A Chapter 7 case, sometimes referred to as a “straight liquidation,” requires the liquidation of all of a Debtors’ assets by a Chapter 7 trustee. The cash realized from liquidation is subject to distribution to creditors in accordance with section 726 of the Bankruptcy Code. Whether a bankruptcy case is one under Chapter 7 or Chapter 11, allowed secured claims, allowed administrative claims and allowed priority claims, unless subordinated pursuant to section 510 of the Bankruptcy Code, are entitled to be paid in cash, in full, before unsecured creditors and Equity Interests receive anything. Thus, in a Chapter 7 case, the recovery, if any, to creditors holding non-priority unsecured claims will depend upon the net proceeds left in the estate after all of the Debtors’ assets have been reduced to cash and all claims of higher priority have been satisfied in full.

The Plan preserves Avoidance Actions and provides that the Liquidation Trustee will assert such Avoidance Actions as appropriate. If the case was converted to Chapter 7, those same Avoidance Actions would be available for prosecution by the Chapter 7 trustee as he deemed appropriate. Under either scenario, an estate representative or successor would have to expend funds to investigate Avoidance Actions, file Avoidance Actions, and litigate Avoidance Actions to settlement or judgment. The Proponents are unable to value the recoveries from the Avoidance Actions, but do not believe that their value would change much whether prosecuted by the Liquidation Trustee or a Chapter 7 trustee. The Proponents believe, however, that the

expense associated with a Chapter 7 trustee administration, as detailed below, would be more expensive than the administration undertaken by the Liquidation Trustee.

Chapter 7 liquidation adds an additional layer of expenses. As referenced above, conversion of a bankruptcy case to Chapter 7 will trigger the appointment of a Chapter 7 trustee having the responsibility of liquidating a Debtors' assets. Pursuant to sections 326 and 330 of the Bankruptcy Code, the Chapter 7 trustee will be entitled to reasonable compensation in relation to the level of disbursements made to creditors, as follows: (a) up to 25% of the first \$5,000 disbursed; (b) up to 10% of the amount disbursed in excess of \$5,000 but not in excess of \$50,000; (c) up to 5% of any amount disbursed in excess of \$50,000 but not in excess of \$1,000,000; and (d) up to 3% of any amount disbursed in excess of \$1,000,000. Additionally, the Chapter 7 trustee will be entitled to retain his or her own professionals to assist in the liquidation and administration of the estate. The fees and expenses of such professionals, to the extent allowed, are also entitled to priority in payment as Administrative Claims. Chapter 7 administrative costs are entitled to priority in payment over Chapter 11 administrative costs. Nevertheless, Chapter 11 administrative costs continue to have priority over all other non-administrative priority claims and non-priority unsecured claims in the bankruptcy case.

The Proponents are opposed to conversion of the Chapter 11 Case to Chapter 7 for several reasons. First, conversion of the Chapter 11 Case will re-open the Bar Date and enable additional and otherwise time-barred Claims to be asserted. Second, the Proponents believe that conversion of the Chapter 11 Case could lead to additional layers of fees and expenses for the reasons stated in the prior paragraph. Third, conversion to Chapter 7 could result in the appointment of a trustee having no experience or knowledge of the prior proceedings in the Chapter 11 Case or of the Debtors' business, their books and records and their assets. A substantial amount of time would be required in order for the Chapter 7 trustee and the trustee's professionals to become familiar with the Debtors, their business operations, their assets and pending litigation in order to wind the Chapter 11 Case up effectively.

With respect to the "best interest of creditors" test of section 1129(a)(7) of the Bankruptcy Code, the Proponents do not believe that Claimants will achieve a greater recovery under Chapter 7 than under the Plan. Inasmuch as the Plan is a plan of liquidation and most hard assets have already been sold, any comparison of likely distributions to holders of Allowed Claims under the Plan to likely distributions to holders of Allowed Claims in a Chapter 7 proceeding is similar, except that the Proponents contend that the Plan incorporates beneficial compromises which may not be available in a Chapter 7 proceeding, and in a Chapter 7 proceeding the potential for additional administrative expense and additional Claims demonstrates that the distributions under the Plan are likely to exceed, or at least be equal to, the distributions that would be made under Chapter 7 of the Bankruptcy Code.

Finally, the Plan is made feasible by the terms outlined in the Settlement Motion and agreed to between the Debtors, the Committee, the Lenders, and MCG. The result of the Global Settlement provides funds necessary to pay administrative-expense claims while providing unsecured creditors the possibility of recovering a dividend. The Global Settlement

contemplates a confirmed Plan and thus conversion to a case under Chapter 7 would not be in the best interests of all creditors.

B. Alternative Plans

To date, no other proposed Chapter 11 plans have been filed in the Chapter 11 Case, and the Proponents do not anticipate that any other Chapter 11 plan will be filed.

C. Dismissal

The most remote alternative possibility is dismissal of the Chapter 11 Case. If dismissal were to occur, the Debtors would no longer have the protection of the automatic stay and other applicable provisions of the Bankruptcy Code. Dismissal would force a race among Claimants to take control and dispose of the Debtors' available assets, and unsecured Claimants, on an aggregate basis, would very likely fail to realize any recovery on their Claims.

XII.

MATERIAL UNCERTAINTIES AND RISKS

In considering whether to vote to accept or reject the Plan, Claimants entitled to vote should consider the following risks associated with the Plan: (a) that all of the conditions to confirmation of the Plan are not satisfied or waived (as applicable); (b) that all of the conditions to the effectiveness of the Plan are not satisfied or waived (as applicable) or that such conditions are delayed by a significant period of time; (c) that estimations and projections may ultimately prove to be materially inaccurate; and (d) that the prosecution of Causes of Action does not result in significant recoveries.

There can also be no assurance that the Plan will not be modified up to and through the Confirmation Date, and the Proponents or Trustees, as appropriate, reserve the right to modify the Plan, subject to compliance with the Bankruptcy Code, in the event the modification becomes warranted or necessary in furtherance of confirmation.

XIII.

CERTAIN FEDERAL INCOME TAX CONSEQUENCES OF THE PLAN

A. Introduction

Implementation of the Plan may have federal, state and local tax consequences to the Debtor and its Estate, as well as to Claimants and Equity Interest holders of the Debtors. No tax opinion has been sought or will be obtained with respect to any tax consequences of the Plan, and the following disclosure does not constitute and is not intended to constitute either a tax opinion or tax advice to any Person.

This disclosure is provided for informational purposes only. Moreover, this disclosure summarizes only certain of the federal income tax consequences associated with the Plan's confirmation and implementation and does not attempt to comment on all such aspects.

Similarly, this disclosure does not attempt to consider any facts or limitations applicable to any particular Claimant or Equity Interest holder that may modify or alter the consequences described below. This disclosure does not address state, local or foreign tax consequences or the consequences of any federal tax other than the federal income tax.

This disclosure is based upon the provisions of the Internal Revenue Code of 1986, as amended (the “**Tax Code**”), the regulations promulgated thereunder, existing judicial decisions, and administrative rulings. In light of the expansiveness of such authorities, no assurance can be given that legislative, judicial or administrative changes will not be forthcoming that would affect the accuracy of the discussion below. Any such changes could be material and could be retroactive with respect to the transactions entered into or completed prior to the enactment or promulgation thereof. Finally, the tax consequences of certain aspects of the Plan are uncertain due to a lack of applicable legal authority and may be subject to judicial or administrative interpretations that differ from the discussion below.

CLAIMANTS AND EQUITY INTEREST HOLDERS, THEREFORE, ARE ADVISED TO CONSULT WITH THEIR OWN TAX ADVISORS REGARDING THE TAX CONSEQUENCES TO THEM AND TO THE DEBTORS OF THE TRANSACTIONS CONTEMPLATED BY THE PLAN, INCLUDING FEDERAL, STATE, LOCAL AND FOREIGN TAX CONSEQUENCES.

B. Federal Income Tax Consequences to the Claimants

In general, a holder of a Claim should recognize gain or loss equal to the amount realized under the Plan in respect to its Claim less the amount of such holder’s basis in its Claim. Any gain or loss recognized in the exchange may be long-term or short-term capital gain or loss, or ordinary income or loss, depending upon the nature of the Claim and the holder, the length of time the holder held the Claim and whether the Claim was acquired at a discount. If the holder realizes a capital loss, its deduction of the loss may be subject to limitations under the Tax Code. The holder’s aggregate tax basis for any Distribution received under the Plan generally will equal the amount realized. The amount realized by a holder generally will equal the sum of the Distribution the holder received less the amount (if any) allocable to Claims for interest.

C. Tax Withholding

The Plan provides for the Trustees to comply with all tax withholding and reporting requirements validly imposed on them by any governmental authority. Accordingly, it provides that Distributions made pursuant thereto shall be subject to such withholding and reporting requirements, and authorizes the Trustees to take all actions necessary or appropriate to comply with such withholding and reporting requirements, including, without limitation, payment of applicable withholding taxes from a Claimant’s Distribution, and conditioning a Person’s Distributions upon receipt of necessary tax reporting information from a Claimant.

D. Disclaimers

PERSONS CONCERNED WITH THE TAX CONSEQUENCES OF THE PLAN SHOULD CONSULT THEIR OWN ACCOUNTANTS, ATTORNEYS AND/OR ADVISORS. THE PROPONENTS MAKE THE ABOVE-NOTED DISCLOSURE OF POSSIBLE TAX CONSEQUENCES FOR THE SOLE PURPOSE OF ALERTING READERS TO TAX ISSUES THAT THEY MAY WISH TO CONSIDER. THE PROPONENTS CANNOT, AND DO NOT, REPRESENT THAT THE TAX CONSEQUENCES MENTIONED ABOVE ARE COMPLETELY ACCURATE BECAUSE, AMONG OTHER THINGS, THE TAX LAW EMBODIES MANY COMPLICATED RULES THAT MAKE IT DIFFICULT TO STATE ACCURATELY WHAT THE TAX IMPLICATIONS OF ANY ACTION MIGHT BE.

IRS CIRCULAR 230 NOTICE: TO ENSURE COMPLIANCE WITH REQUIREMENTS IMPOSED BY THE INTERNAL REVENUE SERVICE, THE PROPONENTS INFORM ALL RECIPIENTS OF THIS DISCLOSURE STATEMENT THAT ANY U.S. TAX INFORMATION CONTAINED IN THIS DISCLOSURE STATEMENT (INCLUDING THE EXHIBITS HERETO) IS NOT INTENDED OR WRITTEN TO BE USED, AND CANNOT BE USED, FOR THE PURPOSE OF (A) AVOIDING PENALTIES UNDER THE INTERNAL REVENUE CODE, OR (B) PROMOTING, MARKETING OR RECOMMENDING TO ANOTHER PARTY ANY TRANSACTION OR MATTER ADDRESSED HEREIN.

XIV.
CONCLUSION

The Proponents believe that the Plan complies with section 1129 of the Bankruptcy Code and is fair and equitable and in the best interests of the Debtors, the Estates and Claimants. Accordingly, the Proponents urge Claimants receiving Ballots to vote to accept the Plan.

DATED: August 5, 2014

By: /s/ Marcus A. Helt

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EXHIBIT "A"

ORDER CONDITIONALLY APPROVING DISCLOSURE STATEMENT

(to be provided once entered)

EXHIBIT "B"

**FIRST AMENDED JOINT PLAN OF LIQUIDATION FOR COLOR STAR GROWERS
OF COLORADO, INC., VAST, INC., AND COLOR STAR, LLC**

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION**

In re: § **Chapter 11**
§
COLOR STAR GROWERS OF § **Case No. 13-42959**
COLORADO, INC., VAST, INC., and §
COLOR STAR, LLC, § **(Jointly Administered)**
§
Debtors. §

**DEBTORS' FIRST AMENDED JOINT PLAN OF
LIQUIDATION FOR COLOR STAR GROWERS OF COLORADO, INC.,
VAST, INC., AND COLOR STAR, LLC**

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INTRODUCTION

Color Star Growers of Colorado, Inc., a Colorado corporation, Vast, Inc., a Texas corporation, and Color Star, LLC, a Colorado limited liability company, as debtors and debtors-in-possession in these Chapter 11 bankruptcy cases hereby propose this Debtors' First Amended Joint Plan of Liquidation pursuant to § 1121(a) of Title 11 of the United States Code. Reference is made to the Disclosure Statement for a discussion of the Debtors' history, business, assets, liabilities, and for a summary of this Plan and certain related matters.

All holders of Claims and Equity Interests are encouraged to read the Plan and the Disclosure Statement in their entirety before voting to accept or reject this Plan. Other than the Disclosure Statement, the Trust Agreements, and any exhibits and schedules attached thereto or referenced therein, no materials have been approved by the Debtors for use in soliciting acceptances or rejections of this Plan.

ARTICLE I DEFINITIONS

1.1 Definitions.

As used in the Plan, the following terms shall have the respective meanings specified below. Any term used in the Plan not defined below or herein shall be interpreted in accordance with the Rules of Construction and Interpretation set forth in the following Articles of this Plan.

"Administrative Claim" A Claim for payment of an administrative expense of a kind specified in § 503(b) of the Bankruptcy Code and referred to in § 507(a)(2) of the Bankruptcy Code, including, without limitation, the actual, necessary costs and expenses incurred on or after the Petition Date for preserving the Estates of the Debtors, any actual and necessary costs and expenses of operating the business of the Debtors incurred on or after the Petition Date but prior to the Effective Date, any indebtedness or obligations incurred or assumed by the Estates in connection with the conduct of the Debtors' business on or after the Petition Date and prior to the Effective Date, compensation for legal and other professional services and reimbursement of expenses awarded under §§ 330(a) or 331 of the Bankruptcy Code, and all fees and charges assessed against the Estates under Chapter 123, Title 28, United States Code.

"Administrative Claim Bar Date" April 17, 2014.

"Allowance Date" The date on which a Claim is Allowed.

"Allowed" A Claim or Equity Interest that: (a) is listed in the Schedules in a liquidated, non-contingent, and undisputed known amount, but only if no proof of Claim or proof of Equity Interest is filed with the Bankruptcy Court to evidence such Claim or Equity Interest on or before the Bar Date and no objection thereto has been timely filed; (b) is evidenced by a proof of Claim or proof of Equity Interest filed on or before the Bar Date, but only if no objection to the

allowance of the Claim or Equity Interest or no motion to expunge the proof of Claim or Equity Interest has been timely filed; or (c) is allowed by a Final Order.

“Available Cash” All of the unrestricted Cash held by the Debtors, the Liquidation Trust, or the Litigation Trust consistent with the terms of the Global Settlement, and in the case of the Liquidation Trust and Litigation Trust, net of Reserves.

“Avoidance Actions” Any action commenced, or that that may be commenced before or after the Effective Date, pursuant to §§ 510, 522, 541, 542, 543, 544, 545, 547, 548, 549, 550, 551, 552 or 553 of the Bankruptcy Code, including, without limitation, such actions that arise under state law for fraudulent conveyance and other similar avoidance actions.

“Bankruptcy Code” Title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.*

“Bankruptcy Court” The United States Bankruptcy Court for the Eastern District of Texas, Sherman Division.

“Bankruptcy Rules” The Federal Rules of Bankruptcy Procedure, as amended and prescribed under section 2075, Title 28, United States Code, as applicable to the Chapter 11 Cases, together with the Local Rules of the Bankruptcy Court.

“Bar Date” The last date on which proofs of Claim may be timely filed against the Debtors unless otherwise extended by Final Order of the Bankruptcy Court, which is (a) April 17, 2014, for the filing of proofs of Claim by all parties other than Governmental Units, and (b) June 13, 2014, for the filing of proofs of Claims by all Governmental Units.

“Barrier Advisors” Barrier Advisors n/k/a NexBank Securities, Inc. a/k/a NexBank Capital Advisors and/or any equity holder, member, manager, partner, director, officer, employee or agent of Barrier Advisors, whether past or present.

“Bank of the West” Bank of the West and/or any equity holder, member, manager, partner, director, officer, employee or agent of Bank of the West, whether past or present.

“Bell Nunnally” Bell Nunnally & Martin, LLP and/or any equity holder, member, manager, partner, director, officer, employee or agent of Bell Nunnally & Martin, LLP, whether past or present.

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

“Cash” Cash and cash equivalents.

“Causes of Action” Any action, cause of action, suit, account, controversy, agreement, promise, right to legal remedy, right to equitable remedy, right to payment, and claim, including Avoidance Actions, whether known or unknown, reduced to judgment, not reduced to judgment,

liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, secured, unsecured and whether asserted or assertable directly or indirectly or derivatively, in law, equity or otherwise, including: (a) any claim or right to recover damages (general, exemplary, or both) relating to or based on (i) fraud, negligence, gross negligence, willful misconduct, or any tort actions, (ii) violations of federal or state securities laws, (iii) violations of applicable corporate or partnership laws, (iv) breaches of fiduciary or agency duties, (v) unjust enrichment, suit on a sworn account, accounting, quantum meruit, restitution, (vi) malpractice, (vii) breach of contract, (viii) conversion, (ix) recharacterization, (x) alter ego, aiding and abetting, conspiracy, *respondeat superior*, or other vicarious or secondary liability claims relating to all of the aforementioned claims, or (xi) any other claim of the Debtors against any party, to the extent not specifically compromised or released pursuant to the Plan, the Global Settlement, or a Final Order entered by the Bankruptcy Court after notice and opportunity for hearing; (b) any claims of the Debtors for subordination under § 510 of the Bankruptcy Code or under other applicable laws; (c) any objection to any Disputed Claim that includes as a basis any counterclaim by the Debtors or the Estates for affirmative relief, and is pending and not resolved by Final Order as of the Effective Date, together with all liability of the Debtors or the Estates on account of such Disputed Claims; and (d) all claims and defenses asserted by the Debtors or the Trustees in an adversary proceeding or other civil litigation pending as of the Effective Date. Causes of Action also specifically include: (i) Avoidance Actions, (ii) all tort and common law claims held by the Debtors against any person, including, without limitation, the following: (a) Persons that were or are joint venturers or partners with, or controlling persons of, the Debtors, (b) Governmental Units, including taxing authorities, (c) holders of Equity Interests; and (iii) all claims held by the Debtors whether in contract, tort, or statutory law against current or former: (a) customers, (b) Claimants, (c) officers and directors, (d) suppliers (including any person with whom the Debtor ever did business), (e) employees, (f) managers and affiliates, (g) insurers (including, without limitation, for directors and officers liability coverage, business interruption, or similar claims), and (h) professionals used by Debtors. For the avoidance of doubt, but without limitation, the Causes of Action include the causes of action against the persons listed on Schedule E to the Disclosure Statement.

“Chapter 11 Case or Chapter 11 Cases” The Debtors’ Chapter 11 Cases commenced by the filing of respective voluntary petitions for each Debtor on December 15, 2013, under Chapter 11 of the Bankruptcy Code, and which are being jointly administered under Case No. 13-42959 pending before the Bankruptcy Court.

“Claim” Any right to payment from the Debtors or the Estates, whether or not such right is reduced to judgment, liquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured, known or unknown; or any right to an equitable remedy against the Debtors or the Estates for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured, or unsecured, known or unknown.

“Claimant” A Person holding a Claim against the Debtors, property of the Debtors, the Estates, the Liquidation Trust, the Litigation Trust, the Liquidation Trustee, the Litigation Trustee, or any assets of the Liquidation Trust or the Litigation Trust.

“Claims Objection Deadline” Two hundred seventy (270) days after the Effective Date, unless such date is extended by the Bankruptcy Court upon motion filed with the Bankruptcy Court on or prior to such date.

“Class” Any group of substantially similar Claims or Equity Interests classified by the Plan pursuant to § 1122 of the Bankruptcy Code.

“Class 8 Unsecured Claim” A Claim other than a Secured Claim, an Administrative Claim, a Priority Non-Tax Claim, a Priority Tax Claim, the Regions Deficiency Claim, the Comerica Deficiency Claim, the MCG Deficiency Claim, a Penalty Claim, or a Subordinated Claim.

“Collateral” Any property or interest in property of the Estates that is subject to a Lien to secure the payment or performance of a Claim, which such Lien is not avoided or otherwise invalid under the Bankruptcy Code or applicable law.

“Commercial Tort Claims” all Causes of Action identified on Exhibit B to the *Third Interim Order Granting Emergency Motion for Interim and Final Orders Authorizing the Use of Cash Collateral and Scheduling Final Hearing* [Docket No. 147].

“Comerica” Comerica Bank.

“Comerica Deficiency Claim” That portion of the Lenders' Deficiency Claim to be allocated to Comerica per agreement between Regions and Comerica to be made prior to the Effective Date.

“Committee” The Official Unsecured Committee of Unsecured Creditors of the Debtors, appointed in the Chapter 11 Case by the United States Trustee on January 14, 2014, as such membership may be amended.

“Confirmation Date” The date on which the clerk of the Bankruptcy Court enters the Confirmation Order on the docket of the Bankruptcy Court.

“Confirmation Hearing” The hearing held by the Bankruptcy Court pursuant to § 1128 of the Bankruptcy Code to consider confirmation of this Plan, as such hearing may be adjourned or continued from time to time.

“Confirmation Order” The Order of the Bankruptcy Court, and any amendment thereto, confirming the Plan in accordance with the provisions of Chapter 11 of the Bankruptcy Code, which must be in form and substance satisfactory to the Lenders and MCG.

“Contingent Claim” A Claim for which the Debtors’ legal duty to pay does not come into existence until triggered by the occurrence of a future event.

“Debtor or Debtors” Collectively, or individually, as the case may be, Color Star Growers of Colorado, Inc., a Colorado corporation, Vast, Inc., a Texas corporation, and Color Star, LLC, a Colorado limited liability company.

“Debtors-in-Possession” The Debtors in their capacities as Debtors-in-Possession pursuant to §§ 1107 and 1108 of the Bankruptcy Code.

“Deficiency Claim” Any portion of a Secured Claim (a) to the extent the value of the Collateral securing such Claim is less than the amount of such Claim or (b) to the extent the amount of the Claim that is secured by a right of setoff is less than the amount of such Claim, each as determined pursuant to § 506(a) of the Bankruptcy Code.

“Disallowed” A Claim or Equity Interest, any portion thereof, that: (a) has been disallowed by either a Final Order or pursuant to a settlement; (b) has been withdrawn by the holder of the Claim or Equity Interest; (c)(i) is set forth in the Schedules at zero or as contingent, disputed, or unliquidated and (ii) as to which no proof of Claim or proof of Equity Interest has been filed or deemed filed with the Bankruptcy Court by the Bar Date or pursuant to either the Bankruptcy Code or a Final Order of the Bankruptcy Court or otherwise deemed timely filed under applicable law; or (d) has not been scheduled in the Schedules and as to which no proof of Claim or Equity Interest has been timely filed or deemed timely filed with the Bankruptcy Court pursuant to the Bankruptcy Code, a Final Order, or the Plan.

“Disclosure Statement” The Disclosure Statement with respect to the Plan filed by the Debtors with the Bankruptcy Court pursuant to § 1125 of the Bankruptcy Code, as may be amended or supplemented.

“Disputed Claim” The portion (including, when appropriate, the whole) of a Claim or Equity Interest that is not an Allowed Claim or Allowed Equity Interest as to which: (a) a proof of Claim or Equity Interest has been filed or deemed filed under applicable law or Order of the Bankruptcy Court; (b) an objection has been filed; and (c) such objection has not been (i) withdrawn, (ii) overruled or denied in whole or in part pursuant to a Final Order, or (iii) granted in whole or in part pursuant to a Final Order. Before the time that an objection has been or may be filed, a Claim or Equity Interest shall be considered a Disputed Claim or Equity Interest: (a) if the amount or classification of the Claim or Equity Interest specified in the proof of Claim or Equity Interest exceeds the amount or classification of any corresponding Claim or Equity Interest scheduled by the Debtors in their Schedules, to the extent of such excess; (b) in its entirety, if any corresponding Claim or Equity Interest scheduled by the Debtors has been scheduled as disputed, contingent, or unliquidated in their Schedules; or (c) in its entirety, if no corresponding Claim or Equity Interest has been scheduled by the Debtors in their Schedules.

“Disputed Claim Reserve” An amount determined by the Liquidation Trustee or the Litigation Trustee as applicable to be held in reserve for distribution to holders of Disputed

Claims upon such Claims becoming Allowed Claims, such that the Claimants, upon allowance of such Claims, shall receive the same Pro Rata distributions as holders of Claims in the same Class that are not Disputed Claims.

“Distribution” The property required by the Plan to be distributed to the holders of Allowed Claims.

“Distribution Date” As to all Claims and Equity Interests, the date that is within ninety (90) days after the dates on which the Trustees determine, in their sole and absolute discretion, that sufficient Available Cash exists to (a) pay, in whole or in part, Allowed Claims of the highest priority of previously unpaid Claims and (b) deposit sufficient funds in the Reserves. The Distribution Date shall be on or after the Effective Date. The Effective Date and the Final Distribution Date are each considered a Distribution Date.

“Effective Date” The first date on which all conditions precedent set forth in ARTICLE XIII have been satisfied.

“EKS&H” EKS&H LLLP, formerly known as Ehrhardt Keefe Steiner & Hottman, P.C., and including any equity holder, affiliate, member, manager, partner, director, officer, employee or agent of EKS&H, whether past or present.

“Equity Interest” Any ownership interest in the Debtors represented by shares of stock, or membership or partnership interest in any of the Debtors, including, to the extent provided by applicable law, any warrant, option, or other security to acquire any of the foregoing in any of the Debtors.

“Estates” The bankruptcy estates created on the filing of the Chapter 11 Cases pursuant to § 541 of the Bankruptcy Code, together with all rights, claims and interests appertaining thereto.

“Face Amount” means (i) as to a Disputed Claim, the full stated amount claimed by the holder of such Claim in any proof of Claim timely filed, or deemed timely filed, with the Bankruptcy Court, and (ii) as to an Allowed Claim, the full stated amount of such Claim claimed by the holder of such Claim in any proof of Claim timely filed, or deemed timely filed, with the Bankruptcy Court or the amount reflected in a Final Order or in the Schedules, as amended, if such claimant was not required to file a proof of Claim by reason of the Bankruptcy Rules, or in an amount agreed to by the holder of such Claim and the Debtors or the Trust, as applicable.

“Final Distribution” A Distribution made under the Plan, which represents the only or last Distribution to be made to a particular Class of Claimants.

“Final Distribution Date” The date upon which the Trustees make the Final Distribution.

“Final Order” An order or judgment under 28 U.S.C. § 158(a)(1) of the Bankruptcy Court or other court having jurisdiction over any matter that (a) has not been reversed, stayed, or vacated, (b) the time to appeal, petition for certiorari, or move for a new trial, re-argument, or rehearing has expired, and no such action has occurred, or (c) if a timely appeal is filed, upon completion of the appellate process either through the expiration of an initial deadline for invoking further appellate jurisdiction or, if in the United States Supreme Court, through the issuance of that Court’s final decision; provided, however, no order shall fail to be a Final Order because of the possibility that a motion pursuant to Rules 59 or 60 of the Federal Rules of Civil Procedure (and Bankruptcy Rules 9023 and 9024, respectively) may be filed to that order.

“Global Settlement” That certain settlement agreement entered into among the Debtors, the Committee, Regions, Comerica, and MCG and approved by Final Order of the Bankruptcy Court. The terms of the Global Settlement are incorporated herein by reference. In the event of a conflict between the Plan and the Global Settlement, the terms of the Global Settlement shall control.

“Governmental Unit” A governmental unit as such term is defined in § 101(27) of the Bankruptcy Code.

“Impaired” When used in reference to a Claim or Equity Interest, a Claim or Equity Interest that is impaired within the meaning of § 1124 of the Bankruptcy Code.

“Intercompany Claim” A Claim held by one Debtor against any other Debtor and any and all affiliates, subsidiaries, or interests of the Debtors, including, without limitation, (a) any account reflecting intercompany book entries by such Debtor with respect to any other Debtor(s), (b) any Claim not reflected in intercompany book entries that is held by such Debtor, and (c) any derivative Claim asserted or assertable by a Debtor or on such Debtor’s behalf against any other Debtor.

“Intercreditor Agreement” The Intercreditor Agreement among Debtors, Huibert “Herb” Verbeek, Kenney Verbeek, Englebrecht “Brett” Verbeek, B&K 2003 Trust, Regions as agent for Regions and Comerica, and MCG dated November 15, 2012.

“Lenders” Regions and Comerica, lenders to the Debtors under that certain Credit Agreement dated November 15, 2012, among the Debtors, the Lenders, and Regions as Administrative Agent.

“Lenders' Deficiency Claim” The Deficiency Claim held by the Lenders which under the Global Settlement is an Allowed Claim under the Plan in the amount of \$28,462,472.44, less the amount of any payments received by the Lenders subsequent to the Bankruptcy Court's approval of the Global Settlement and prior to the Effective Date of the Plan. The Lenders' Deficiency Claim shall be allocated between the Lenders as the Comerica Deficiency Claim and the Regions Deficiency Claim on or prior to the Effective Date of the Plan.

“Lien” A charge against or interest in property to secure payment of a debt or performance of an obligation, including, but not limited to, a mortgage, deed of trust lien, security interest, judicial lien, judgment lien, pledge, encumbrance, or writ of attachment.

“Liquidation Trust” The Color Star Liquidation Trust that shall be created as a Texas express trust established pursuant to the terms of the Liquidation Trust Agreement and in accordance with the Trust Act governing such trusts within the State of Texas.

“Liquidation Trust Advisory Board” The Liquidation Trust Advisory Board shall be established on the Effective Date pursuant to this Plan. The Liquidation Trust Advisory Board shall meet and consult with the Liquidation Trustee. The Liquidation Trust Advisory Board shall consist of 4 members, consisting of one each appointed by Regions, Comerica, MCG, and the Committee. The Liquidation Trust Advisory Board’s rights and obligations are outlined in the Liquidation Trust Agreement. The members of the Liquidation Trust Advisory Board will be entitled to vote their claim amounts, including separate votes with respect to the Regions Deficiency Claim and the Comerica Deficiency Claim (or in the case of the member appointed by the Committee, or any successor member representing the interests of the holders of Allowed Class 8 Unsecured Claims, the total amount of Allowed Class 8 Unsecured Claims) in any decisions made by the Liquidation Trust Advisory Board, and all votes by the Liquidation Trust Advisory Board would be decided by a majority dollar vote (greater than 50%) of such claims. Members of the Liquidation Trust Advisory Board are not fiduciaries, shall not be deemed to act in or occupy a fiduciary capacity, and shall have no fiduciary duties whatsoever to the Liquidation Trust Beneficiaries, the Liquidation Trustee, or any other Person except as expressly set forth in Section 8.7 below, and any and all such duties are expressly disclaimed.

“Liquidation Trust Agreement” That certain agreement which shall govern the actions of the Liquidation Trustee, and his or her professionals, attorneys, accountants, and other employees, and the actions of the Liquidation Trust Advisory Board. A copy of the Liquidation Trust Agreement shall be included in the Plan Supplement.

“Liquidation Trust Assets” All of the Debtors’ and/or the Estates’ powers, assets, and property interests in the following assets: (a) all Avoidance Actions (with the exception of the Estates’ Causes of Action against Barrier Advisors, UHY LLP, EKS&H, Nikki Gibson, Bell Nunnally, and Bank of the West arising under any section(s) of Chapter 5 of the Bankruptcy Code); (b) all Causes of Action with respect to: (i) insider transactions that do not involve Causes of Action against the individual guarantors of the loans previously made by Regions, Comerica and MCG to the Debtors, and that do not constitute Commercial Tort Claims; (ii) the Debtors’ pre-petition sale lease-back transactions; (iii) insurance proceeds attributable to the Debtors’ contents-flood-loss insurance claims in process as of the Effective Date to the extent such Causes of Action are not converted to Cash and such Cash received by the Debtors prior to the Effective Date; and (iv) any contents-based flood-loss insurance Causes of Action unpaid and in process on the Effective Date; and (c) \$75,000 to be paid from Available Cash in the Debtors’ possession into the Liquidation Trust Reserve. The Liquidation Trust Assets shall also include any Causes

of Action assigned and conveyed to the Liquidation Trust by the Litigation Trustee from and after the Effective Date with consent of the Litigation Trust Advisory Board.

“Liquidation Trust Beneficiaries” Regions, Comerica, MCG, and all holders of Allowed Class 8 Unsecured Claims shall be initial beneficiaries of the Liquidation Trust, with the percentage of beneficial interest of each beneficiary determined by their pro-rata percentage of the total unsecured claims (the total of the Regions Deficiency Claim, the Comerica Deficiency Claim, the MCG Deficiency Claim and the total amount of Allowed Class 8 Unsecured Claims) immediately prior to any distribution or vote. All holders of Class 10 Interests shall be residual beneficiaries of the Liquidation Trust. Pursuant to the terms of the Global Settlement, the Committee's professionals are deferring certain pre-confirmation professional fees which shall be paid, after approval and allowance by the Bankruptcy Court, as Administrative Claims from the Liquidation Trust to the extent set forth in the Global Settlement.

“Liquidation Trust Reserve” A reserve to be held by the Liquidation Trust for payment of administrative expenses of the Liquidation Trust, to be funded initially with \$75,000 to be paid from Available Cash in the Debtors' possession, and further supplemented from time to time with proceeds from the Liquidation Trust Assets in amounts determined by the Liquidation Trustee with consent of the Liquidation Trust Advisory Board.

“Liquidation Trustee” Daniel J. “Corky” Sherman, and any successor to such Person.

“Litigation Trust” The Color Star Litigation Trust that shall be created as a Texas express trust established pursuant to the terms of the Litigation Trust Agreement and in accordance with the Trust Act governing such trusts within the State of Texas.

“Litigation Trust Advisory Board” The Litigation Trust Advisory Board shall be established on the Effective Date pursuant to this Plan. The Litigation Trust Advisory Board shall meet and consult with the Litigation Trustee. The Litigation Trust Advisory Board shall consist of 4 members, consisting of one each appointed by Regions, Comerica, MCG, and the Committee. The Litigation Trust Advisory Board's rights and obligations are outlined in the Litigation Trust Agreement. The members of the Litigation Trust Advisory Board will be entitled to vote their claim amounts, including separate votes with respect to the Regions Deficiency Claim and the Comerica Deficiency Claim (or in the case of the member appointed by the Committee, or any successor member representing the interests of the holders of Allowed Class 8(a) Unsecured Claims, the total amount of Allowed Class 8(a) Unsecured Claims) in any decisions made by the Litigation Trust Advisory Board, and all votes by the Litigation Trust Advisory Board would be decided by a majority dollar vote (greater than 50%) of such claims. Members of the Litigation Trust Advisory Board are not fiduciaries, shall not be deemed to act in or occupy a fiduciary capacity, and shall have no fiduciary duties whatsoever to the Litigation Trust Beneficiaries, the Litigation Trustee, or any other Person except as expressly set forth in Section 8.8 below, and any and all such duties are expressly disclaimed.

“Litigation Trust Agreement” That certain agreement which shall govern the actions of the Litigation Trustee, and his or her professionals, attorneys, accountants, and other employees, and the actions of the Litigation Trust Advisory Board. A copy of the Litigation Trust Agreement shall be included in the Plan Supplement.

“Litigation Trust Assets” All of the Debtors’ and/or the Estates’ powers, assets, and property interests in the following assets: (a) all Commercial Tort Claims and any related tort Causes of Action belonging to the Debtors; (b) any Causes of Action the Debtors may have against Bank of the West, UHY LLP, EKS&H, Barrier Advisors, Nikki Gibson, and Bell Nunnally (including any chapter 5 Causes of Action against those parties); and (c) \$350,000 to be paid from Available Cash in the Debtors’ possession to the Litigation Trust Reserve. The Litigation Trust Assets shall also include any Causes of Action of the Debtors not vested in the Liquidation Trust, and all books and records of the Debtors whether presently in possession of the Debtors or not. Both the Litigation Trustee and the Liquidation Trustee shall have access to and shall be entitled to obtain copies of any and all such books and records at their respective costs, but possession and control of all such books and records shall remain subject to the provisions of the Sale Orders and further orders of the Bankruptcy Court. All such books and records shall also be subject to orders of the applicable state court or any other court of competent jurisdiction in any litigation currently pending or subsequently filed by either of the Lenders or MCG relating to the Debtors, or the Litigation Trustee relating to the Commercial Tort Claims or other Causes of Action that comprise Liquidation Trust Assets. Any Litigation Trust Assets may be assigned and conveyed by the Litigation Trustee to the Liquidation Trust from and after the Effective Date with consent of the Litigation Trust Advisory Board.

“Litigation Trust Beneficiaries” Regions, Comerica, MCG, and all holders of Allowed Class 8(a) Unsecured Claims shall be initial beneficiaries of the Litigation Trust, with the percentage of beneficial interest of each beneficiary determined by their pro-rata percentage of the total unsecured claims (the total of the Regions Deficiency Claim, the Comerica Deficiency Claim, the MCG Deficiency Claim and the total amount of Allowed Class 8(a) Unsecured Claims) immediately prior to any distribution or vote. All holders of Class 10 Interests shall be residual beneficiaries of the Litigation Trust. Pursuant to the terms of the Global Settlement, the Committee’s professionals are deferring certain pre-confirmation professional fees which shall be paid, after approval and allowance by the Bankruptcy Court, as Administrative Claims from the Litigation Trust, subject to the limitations set forth in the Global Settlement.

“Litigation Trust Reserve” A reserve to be held by the Litigation Trust for payment of litigation expenses (\$325,000) and administrative expenses (\$25,000) of the Litigation Trust, to be funded initially with \$350,000 to be paid from Available Cash in the Debtors’ possession, and further supplemented from time to time with proceeds from the Litigation Trust Assets in amounts determined by the Litigation Trustee with consent of the Litigation Trust Advisory Board.

“Litigation Trustee” An individual who shall be selected by Regions and Comerica, with consent of MCG and the Committee (such consent not to be unreasonably withheld), to

serve after the Effective Date pursuant to the Confirmation Order as the trustee of the Litigation Trust, and any successor to such Person. The Litigation Trustee will be identified in the Plan Supplement.

“MCG” MCG Capital Corporation and Solutions Capital I, L.P.

“MCG Deficiency Claim” The Deficiency Claim held by MCG which under the Global Settlement is an Allowed Claim under the Plan in the amount of \$14,736,610.54.

“Order” Any order, mandate, precept, command, or direction formally given or entered by court of competent jurisdiction.

“Other Secured Claims” Any Secured Claim other than Secured Tax Claims and the Secured Claims of Regions, Comerica, and MCG.

“Penalty Claim” Any Claim, secured or unsecured, priority or non-priority, arising before the Petition Date, for any fine, penalty, or forfeiture, or for multiple, exemplary, or punitive damages, to the extent that such fine, penalty, forfeiture, or damages are not compensation for actual pecuniary loss suffered by the Claimant.

“Person” As identified in § 101(41) of the Bankruptcy Code and includes an individual, corporation, partnership, joint venture, association, limited liability company, limited liability partnership, trust, estate, unincorporated organization, governmental entity or political subdivision thereof, or any other entity.

“Petition Date” December 15, 2013, the date on which the Debtors filed their voluntary Chapter 11 petitions commencing the Chapter 11 Case.

“Plan” This Debtors’ Joint Plan of Liquidation for Color Star Growers of Colorado, Inc., Vast, Inc., and Color Star, LLC, as it may be amended or modified.

“Plan Document” The documents to be executed, delivered, assumed, and/or performed in conjunction with the consummation of the Plan on the Effective Date.

“Plan Supplement” The documents, including the form of the Liquidation Trust Agreement and the Litigation Trust Agreement, that shall be contained in a separate submission filed with the Clerk of the Bankruptcy Court at least fifteen (15) days prior to the date on which the Confirmation Hearing shall commence or such shorter period as ordered by the Bankruptcy Court. The Plan Supplement may be reviewed via the Bankruptcy Court’s ECF docket for this case, via www.upshotservices.com/colorstar, or requested in writing from the Debtors’ counsel.

“Post-Confirmation Service List” The list established by the *Order Granting Motion for Order Limiting Notice and Establishing Additional Notice Procedures* [Chapter 11 Case, Docket No. 40], plus all those receiving electronic notice via this Bankruptcy Court’s ECF electronic filing system.

“Priority Non-Tax Claim” A Claim or portion of a Claim entitled to priority under § 507(a) of the Bankruptcy Code, other than Administrative Claims and Priority Tax Claims.

“Priority Tax Claim” Claim of a Governmental Unit entitled to priority in payment as specified in §§ 502(i) and 507(a)(8) of the Bankruptcy Code, but excluding any portion of such Claim that is a Subordinated Claim or a Secured Tax Claim.

“Professional Fee Claim” An Administrative Claim under §§ 330(a), 331, or 503 of the Bankruptcy Code for compensation of a professional or other Person for services rendered or expenses incurred in the Chapter 11 Cases on or prior to the Effective Date under §§ 327, 328, or 1103 of the Bankruptcy Code.

“Proponents” The Debtors.

“Pro Rata” The proportion that the dollar amount of an Allowed Claim in a Class bears to the aggregate amount of all Allowed Claims in such Class or if distribution is to multiple Classes of equal priority, the aggregate amount of all Allowed Claims in such Classes.

“Regions” Regions Bank.

“Regions Deficiency Claim” That portion of the Lenders' Deficiency Claim to be allocated to Regions per agreement between Regions and Comerica to be made prior to the Effective Date.

“Reserves” The Disputed Claim Reserve and the Trust Reserves.

“Sale Orders” The *Orders Approving Motion for Order(s) Approving/Authorizing (A) Sale(s) of Certain or Substantially All of the Estates' Assets Free and Clear of All Liens, Claims, Encumbrances, and Interests and (B) Assumption and Assignment of Certain Executory Contracts and Unexpired Leases in Connection with the Sale(s)* entered on January 14, 2014 [Docket Nos. 95, 96 and 98].

“Schedules” The Schedules of Assets and Liabilities and the Statements of Financial Affairs filed by or on behalf the Debtors in the Chapter 11 Case pursuant to § 521 of the Bankruptcy Code and Bankruptcy Rule 1007, as they have been or may hereafter be amended, modified or supplemented.

“Secured Claim” A Claim, if any, that is (a) secured by a valid, perfected and enforceable Lien under applicable state law or by reason of a Final Order on property in which the Debtors' Estates has an interest to the extent of the value of such property, or (b) subject to a permissible setoff under § 553 of the Bankruptcy Code, to the extent of such permissible setoff, in each case, as determined in accordance with § 506(a) of the Bankruptcy Code or as otherwise agreed upon in writing by the Debtors and the holder of such Claim.

“Secured Tax Claim” A Claim of a Governmental Unit for the payment of *ad valorem* taxes that is secured by property of the Debtors or the Estates.

“Subordinated Claim” A Subordinated Tax Penalty Claim and all or any portion of a Claim that is subordinated in payment pursuant to or in accordance with § 510 of the Bankruptcy Code.

“Subordinated Tax Penalty Claim” Any Claim against the Debtors or the Estates in connection with any tax liability and for any fine, penalty, disgorgement, forfeiture, order of restitution or for multiple, exemplary, or punitive damages (other than the type specified in § 507(a)(8)(G)) of the Bankruptcy Code to the extent that such fines, penalties, disgorgements, forfeitures, orders of restitution, or damages are not compensation for actual pecuniary loss suffered by a holder of such Claim; provided, however, in accordance with 18 U.S.C. § 3613(e), nothing herein shall apply to any fine, penalty, disgorgement, forfeiture, order of restitution entered or ordered in connection with any criminal action or criminal proceeding by the United States.

“Trust Agreements” The Liquidation Trust Agreement and the Litigation Trust Agreement.

“Trust Reserves” The Liquidation Trust Reserve and the Litigation Trust Reserve.

“Trustees” The Liquidation Trustee and the Litigation Trustee.

“Unimpaired” A Claim or Equity Interest that is not Impaired.

ARTICLE II RULES OF CONSTRUCTION AND INTERPRETATION

The words “herein,” “hereof” and “hereunder” and other words of similar import refer to this Plan as a whole and not to any particular section, subsection or clause contained in this Plan, unless the context requires otherwise. Whenever from the context it appears appropriate, each term stated in either the singular or the plural includes the singular and the plural, and pronouns stated in the masculine, feminine or neuter gender include the masculine, feminine and the neuter. The section headings contained in the Plan are for reference purposes only and shall not affect in any way the meaning or interpretation of the Plan.

A capitalized term used in this Plan and not defined herein but that is defined in the Bankruptcy Code has the meaning assigned to the term in the Bankruptcy Code. A capitalized term used in this Plan and not defined herein or in the Bankruptcy Code, but which is defined in the Bankruptcy Rules, has the meaning assigned to the term in the Bankruptcy Rules.

ARTICLE III
SUBSTANTIVE CONSOLIDATION OF THE ESTATES FOR ALL PURPOSES

3.1 Request for Substantive Consolidation. The Plan contemplates and is predicated on substantive consolidation of the Debtors into a single entity under the Plan. Entry of the Confirmation Order shall constitute approval, pursuant to Section 105(a) of the Bankruptcy Code, effective as of the Effective Date, of the substantive consolidation of the Debtors, the Estates and the Chapter 11 Cases for all purposes related to the Plan, including, without limitation, for purposes of voting, confirmation, and distribution.

3.2 Effect of Substantive Consolidation. Except as expressly set forth in this Plan, as a result of the substantive consolidation of the assets and liabilities of the Debtors, on and after the Effective Date: (a) all assets and liabilities of the Debtors shall be deemed merged so that all assets of the Debtors shall be available to pay all of the liabilities under the Plan as if they were one company, (b) no distributions shall be made under the Plan on account of Intercompany Claims, (c) no distributions are anticipated to be made under the Plan on account of any Equity Interests, (d) all guarantees by any of the Debtors of the obligations of any other Debtor shall be deemed eliminated so that any claim against any Debtor and any guarantee thereof executed by any other Debtor and any joint or several liability of the Debtors shall be deemed to be one obligation of the consolidated Debtors, (e) every Claim filed or to be filed in the Chapter 11 Cases against any Debtor shall be deemed filed against the consolidated Debtors, and shall be deemed one Claim against and obligation of the consolidated Debtors, and all duplicate proofs of Claim for the same Claim filed against more than one Debtor shall be deemed expunged, and (g) for purposes of determining the availability of the right of setoff under Section 553 of the Bankruptcy Code, the Debtors shall be treated as one consolidated entity so that, subject to other provisions of Section 553 of the Bankruptcy Code, debts due to any Debtor may be set off against the debts of any other Debtor. For the avoidance of doubt, this substantive consolidation shall not be construed as substantive consolidation for a purpose other than described in this Plan.

ARTICLE IV
DESIGNATION OF CLAIMS AND EQUITY INTERESTS

4.1 Summary. The following presupposes substantive consolidation. As a result, it classifies all Claims against and Equity Interests in any Debtor as one obligation of the consolidated Debtors. In accordance with § 1123(a)(1) of the Bankruptcy Code, Administrative Expense Claims and Priority Tax Claims have not been classified and are excluded from the Classes. A Claim or Equity Interest is classified in a particular Class only to the extent that the Claim or Equity Interest (a) qualifies within the description of that Class, (b) is an Allowed Claim or Allowed Equity Interest in that Class, and (c) has not been paid, released or otherwise satisfied before the Effective Date. A proof of Claim asserting a Claim which could be included properly in more than one Class is only entitled to inclusion within a particular Class to the extent that it qualifies under the description of such Class, and shall be included within a different Class(es) to the extent that it qualifies under the description of such different Class(es).

4.2 Classified Claims and Equity Interests. The following table is a summary of the classification and status of Claims and Equity Interests under the Plan:

Class	Status
Class 1: Secured Claims of Lenders	Impaired -- entitled to vote
Class 2: Secured Claim of MCG	Impaired -- entitled to vote
Class 3: Secured Tax Claims	Unimpaired -- deemed to have accepted the Plan
Class 4: Other Secured Claims	Impaired -- entitled to vote
Class 5: Priority Non-Tax Claims	Unimpaired -- deemed to have accepted the Plan
Class 6: Lenders' Deficiency Claims	Impaired -- entitled to vote
Class 7: MCG Deficiency Claim	Impaired -- entitled to vote
Class 8: Class 8 Unsecured Claims -- subsections (a) and (b)	Impaired -- entitled to vote
Class 9: Subordinated Claims	Impaired -- entitled to vote
Class 10: Equity Interests	Impaired -- entitled to vote

4.3 Controversy Concerning Classification, Impairment or Voting Rights. In the event a controversy or dispute should arise involving issues related to the classification, impairment or voting rights with respect to any Claim or Equity Interest, whether before or after the Confirmation Date, the Bankruptcy Court may, after notice and a hearing, determine such controversy. Without limiting the foregoing, the Bankruptcy Court may estimate for voting purposes the amount of any contingent or unliquidated Claim if the fixing or liquidation of, as the case may be, would unduly delay the administration of the Chapter 11 Case.

4.4 Nonconsensual Confirmation. If any Class of Claims is determined to be Impaired by the Bankruptcy Court, and if such Impaired Class of Claims votes not to accept the Plan by the requisite statutory majority required by Section 1126(c) of the Bankruptcy Code, the Debtors reserve the right to: (a) reclassify any Claim, including reclassifying any Impaired Claim as Unimpaired; (b) amend the Plan; or (c) ask the Bankruptcy Court to confirm the Plan under Section 1129(b) of the Bankruptcy Code.

ARTICLE V TREATMENT OF UNCLASSIFIED CLAIMS

5.1 Administrative Claims.

5.1.1 Time for Filing Administrative Claims. All requests for payment of Administrative Claims (other than Professional Fee Claims) incurred, accrued, or in existence prior to April 1, 2014, must have been filed by the Administrative Claim Bar

Date. Any such Administrative Claim for which an application or request was not filed by the Administrative Claim Bar Date is released and forever barred, and shall not be entitled to Distributions under this Plan. For any Administrative Claim (other than Professional Fee Claims) incurred, accrued, or in existence after March 31, 2014, an application or request for payment must be filed in the Bankruptcy Court within fifteen (15) days after the Effective Date. Such an application or request must include, at a minimum, (a) the name of the holder of the Claim, (b) the amount of the Claim, (c) the basis for the Claim, and (d) all documents supporting such Claim. Failure to file and serve the application required in this Plan shall result in the Administrative Claim being released and forever barred. The United States Trustee is not required to file an application for the allowance of an Administrative Claim with regards to fees due in accordance with 28 U.S.C. § 1930(a)(6).

5.1.2 Treatment of Administrative Claims. Except to the extent that any Person entitled to payment of an Administrative Claim agrees otherwise, or as otherwise provided in the Global Settlement, each holder of an Allowed Administrative Claim (other than Professional Fee Claims) shall, in full and final satisfaction of any Administrative Claim, receive Cash in amount equal to such Allowed Administrative Claim on or as soon as reasonably practicable following the later to occur of: (a) the Effective Date and (b) the date on which such Administrative Claim becomes an Allowed Administrative Claim; provided, however, Allowed Administrative Claims representing liabilities incurred in the ordinary course of business by the Debtors may be paid in full in the ordinary course of business in accordance with the terms and subject to the conditions of any agreements governing, instruments evidencing, or other documents relating to such transactions, provided that either (x) such Allowed Administrative Claims were included in the cash collateral budgets previously approved by Lenders, or (y) Lenders approve such payment in writing.

5.2 Professional Compensation and Reimbursement Claims. All requests for allowance and payment of Professional Fee Claims must be filed with the Bankruptcy Court and served on the Debtors or the Trustees, as applicable, no later than thirty (30) days after the Effective Date. Any such Professional Fee Claim for which an application or request for payment is not filed with the Bankruptcy Court within that time period shall be released and forever barred, and shall not be entitled to Distributions under the Plan. Objections to the payment of such Professional Fee Claims must be filed no later than seven (7) days prior to the hearing on such Claims. All Professional Fee Claims shall be paid in accordance with the applicable provisions of the Bankruptcy Code and Bankruptcy Rules, as well as the terms outlined in the Global Settlement and any prior orders entered by the Bankruptcy Court. No Professional Fee Claim shall be Allowed on account of services rendered or expenses incurred by a professional prior to the Effective Date unless payment for such services and expenses has been allowed and approved by the Bankruptcy Court.

5.3 Allowed Priority Tax Claim. Except to the extent that a holder of an Allowed Priority Tax Claim has been paid by the Debtors prior to the Effective Date, and unless otherwise

agreed to in writing by the Trustees and the holder, each holder of an Allowed Priority Tax Claim shall be paid out of Available Cash in an amount equal to the unpaid portion of such Allowed Priority Tax Claim on the first Distribution Date following the Allowance Date for such Claim; provided, however, that any Claim or demand for payment of a Subordinated Tax Penalty Claim shall be Disallowed pursuant to the Plan, and the holder of an Allowed Priority Tax Claim shall not be allowed to assess or attempt to collect such penalty from the Debtors, their Estates, the Liquidation Trust or the Litigation Trust. To the extent that there is insufficient Available Cash to pay all Claims that have priority over any Allowed Priority Tax Claims, no Distributions will be made on account of Allowed Priority Tax Claims until the Liquidation Trust holds sufficient Available Cash to pay all Claims holding priority over such Allowed Priority Tax Claims in full, and the Disputed Claim Reserve is fully funded. For the avoidance of doubt, the Debtors and Estates retain all rights under § 505 of the Bankruptcy Code with respect to any Priority Tax Claim, all of which rights are deemed automatically transferred to the Liquidation Trust on the Effective Date.

5.4 Payment of Statutory Fees and Post-Petition Date Taxes. Notwithstanding anything herein, all fees payable pursuant to 28 U.S.C. § 1930 and all Claims of Governmental Unit of the type described in § 503(b)(1)(B)-(C) of the Bankruptcy Code shall be treated as Allowed Administrative Claims when such amounts become due and payable by the Debtors, the Liquidation Trust or the Litigation Trust under applicable non-bankruptcy law. Such dates shall be the Allowance Date.

ARTICLE VI TREATMENT OF CLAIMS AND EQUITY INTERESTS

6.1 Class 1: Secured Claims of Lenders.

6.1.1 Impairment and Voting. Class 1 is Impaired under the Plan. Class 1 shall include only Secured Claims of the Lenders. Each holder of a Class 1 Claim is entitled to vote to accept or reject the Plan.

6.1.2 Claim and Lien Determination. The Class 1 Claim shall be an Allowed Claim. Pursuant to the terms of the Global Settlement, Regions, as agent for the Lenders shall, except as provided below in section 6.1.4, retain its Lien in the Collateral that secured the Class 1 Claims on the Effective Date in the same priority as existed at the time such lien arose.

6.1.3 Treatment. Each Class 1 Claim shall be satisfied by (a) surrender of the Collateral to Regions as agent for Lenders (other than (i) the Collateral released by Lenders pursuant to the Global Settlement, and (ii) the contents-based flood-loss insurance Causes of Action that shall be transferred to the Liquidation Trust subject to Lenders' liens), and the automatic stay shall be lifted with respect to any such returned Collateral so that the Claimant may liquidate such Collateral under applicable state law and apply the proceeds to the Class 1 Claims, or (b) payment of the proceeds upon liquidation of the Collateral that secures the Class 1 Claims, including any proceeds of

the contents-based flood-loss insurance Causes of Action in excess of \$137,500 from the policy issued by AIG, no later than the Distribution Date.

6.1.4 Release of Liens. Notwithstanding anything in this Plan to the contrary, all liens held by the Lenders in the Commercial Tort Claims shall be released on the Effective Date of the Plan.

6.2 Class 2: Secured Claim of MCG.

6.2.1 Impairment and Voting. Class 2 is Impaired under the Plan. Class 2 shall include only the Secured Claim of MCG. Each holder of a Class 2 Claim is entitled to vote to accept or reject the Plan.

6.2.2 Claim and Lien Determination. The Class 2 claim shall be an Allowed Claim. Pursuant to the terms of the Global Settlement, except as provided below in section 6.2.4, each holder of a Class 2 Claim shall retain its Lien in the Collateral that secured the Class 2 Claim on the Effective Date in the same priority as existed at the time such lien arose.

6.2.3 Treatment. Each Class 2 Claim that is an Allowed Claim shall be satisfied by (a) surrender of the Collateral to Regions as agent for the Lenders (other than (i) the Collateral released pursuant to the Global Settlement, and (ii) the contents-based flood-loss insurance Causes of Action which shall be transferred to the Liquidation Trust subject to MCG's liens), if any, or (b) payment of the proceeds upon liquidation of the Collateral that secures the Class 2 Claims, including any proceeds of the contents-based flood-loss insurance Causes of Action in excess of \$137,500 from the policy issued by AIG, no later than the Distribution Date.

6.2.4 Release of Liens. Notwithstanding anything in this Plan to the contrary, all liens held by a holder of a Class 2 Claim in the Commercial Tort Claims shall be released on the Effective Date of the Plan.

6.3 Class 3: Secured Tax Claims.

6.3.1 Impairment and Voting. Class 3 is Unimpaired under the Plan. Each holder of a Class 3 Claim is presumed to have accepted the Plan.

6.3.2 Claim and Lien Determination. Until paid in full, each holder of a Class 3 Claim that is an Allowed Claim shall retain its Lien in the Collateral that secured the Class 3 Claim in the same priority as existed at the time such lien arose.

6.3.3 Treatment. Each Class 3 Claim that is an Allowed Claim shall be satisfied as provided in the Sale Orders.

6.4 Class 4: Other Secured Claims.

6.4.1 Impairment and Voting. Class 4 is Impaired under the Plan. Class 4 shall include only Allowed Other Secured Claims. Each holder of a Class 4 Claim is entitled to vote to accept or reject the Plan.

6.4.2 Claim and Lien Determination. Each holder of a Class 4 Claim shall retain its Lien in the Collateral that secured the Class 4 Claim on the Effective Date in the same priority at that time. The amount, validity, extent, value, and priority of each Class 4 Claim will be subject to determination by the Bankruptcy Court at a later date or pursuant to an agreement between the Liquidation Trustee and the holder of such Class 4 Claim.

6.4.3 Treatment. Each Class 4 Claim that is an Allowed Claim shall be satisfied by (a) return of the Collateral to the holder of each Class 4 Claim in full and final satisfaction of that holder's Class 4 Claim, or (b) payment of the proceeds upon liquidation of the Collateral that secures the Class 4 Claim, less any expenses incurred in the liquidation no later than the Distribution Date. Any Deficiency Claim of the holder of a Class 4 Claim shall be included in Class 8.

6.4.4 Surcharge. The Debtors and the Estates reserve all rights to surcharge the holder of a Class 4 Claim and any collateral securing the same under § 506(c) or other applicable law, which such rights are deemed transferred to the Liquidation Trust on the Effective Date.

6.5 Class 5: Priority Non-Tax Claims.

6.5.1 Impairment and Voting. Class 5 is Unimpaired under the Plan. Holders of Allowed Priority Non-Tax Claims are presumed to have accepted the Plan.

6.5.2 Treatment. Except to the extent that a holder of an Allowed Priority Non-Tax Claim has been paid prior to the Effective Date, or agrees to different treatment, each holder of an Allowed Priority Non-Tax Claim against the Debtors and/or the Estates shall receive Cash in an amount equal to the Allowed amount of such Priority Non-Tax Claim as soon as reasonably practicable after the Effective Date.

6.6 Class 6: Deficiency Claims of Lenders.

6.6.1 Impairment and Voting. Class 6 is Impaired under the Plan. Class 6 shall include only the Lenders' Deficiency Claims. Each holder of a Class 6 Claim is entitled to vote to accept or to reject the Plan.

6.6.2 Treatment. The Lenders' Deficiency Claims shall be an Allowed Class 6 Claim. The amount of the Allowed Class 6 Claim shall be reduced for any payments of money received by the Lenders on account of their Allowed Class 1 Claim from and after

the Effective Date of the Plan. Further, on or prior to the Effective Date of the Plan, the Lenders will allocate the Lenders' Deficiency Claims between them; thus, the Allowed Class 6 Claim shall thereafter consist of the Regions Deficiency Claim and the Comerica Deficiency Claim from and after the Effective Date of the Plan. The Regions Deficiency Claim and the Comerica Deficiency Claim shall also constitute Allowed Class 6 Claims in the amounts agreed to by the Lenders, but in no event greater than the amount of the Lenders' Deficiency Claims. Subject to the provisions of the Global Settlement, each holder of an Allowed Class 6 Claim shall receive its Pro Rata share of the net proceeds of and beneficial interests in the Liquidation Trust Assets and the Litigation Trust Assets pursuant to the terms set forth in the respective Trust Agreements. The Trustees may make multiple Distributions to holders of Allowed Class 6 Claims. The Trustees shall determine the amount and timing of such Distributions. For the avoidance of doubt, the treatment afforded to Allowed Class 6 Claims shall be on a Pro Rata basis with the treatment afforded Allowed Class 7 Claims and Allowed Class 8 Claims (as to the Liquidation Trust) or Allowed Class 8(a) Claims (as to the Litigation Trust), as more specifically provided in the Liquidation Trust Agreement and Litigation Trust Agreement. Notwithstanding the foregoing, however, nothing contained herein shall alter, affect or impair rights and obligations, including payment subordination provisions, under the Intercreditor Agreement.

6.7 Class 7: Deficiency Claim of MCG.

6.7.1 Impairment and Voting. Class 7 is Impaired under the Plan. Class 7 shall include only the MCG Deficiency Claim. Each holder of a Class 7 Claim is entitled to vote to accept or to reject the Plan.

6.7.2 Treatment. The MCG Deficiency Claim shall be an Allowed Class 7 Claim. The amount of the Allowed Class 7 Claim shall be reduced for any payments of money received by MCG on account of its Allowed Class 2 Claim from and after the Effective Date of the Plan. Subject to the provisions of the Global Settlement, each holder of an Allowed Class 7 Claim shall receive its Pro Rata share of the net proceeds of and beneficial interests in Liquidation Trust Assets and the Litigation Trust Assets pursuant to the terms set forth in the respective trust agreements. The Trustees may make multiple Distributions to holders of Allowed Class 7 Claims. The Trustees shall determine the amount and timing of such Distributions. For the avoidance of doubt, the treatment afforded to Allowed Class 7 Claims shall be on a Pro Rata basis with the treatment afforded Allowed Class 6 Claims and Allowed Class 8 Claims (as to the Liquidation Trust) or Allowed Class 8(a) Claims (as to the Litigation Trust), as more specifically provided in the Liquidation Trust Agreement and Litigation Trust Agreement. Notwithstanding the foregoing, however, nothing contained herein, shall alter, affect or impair rights and obligations, including payment subordination provisions, under the Intercreditor Agreement.

6.8 Class 8: Class 8 Unsecured Claims.

6.8.1 Impairment and Voting. Class 8 is Impaired under the Plan. Class 8 shall include only Class 8 Unsecured Claims. Each holder of a Class 8 Claim is entitled to vote to accept or to reject the Plan.

6.8.2 Treatment. Class 8 Unsecured Claims shall be subdivided into two subclasses, Class 8(a) and Class 8(b).

Class 8(a) shall consist of holders of Class 8 Unsecured Claims that return their Plan ballot indicating both a vote in favor of the Plan and their consent to "opt-in" to the treatment in Class 8(a) **and the releases set forth in Section 8.3**. In consideration of such release, each holder of an Allowed Class 8(a) Unsecured Claim shall be a Liquidation Trust Beneficiary and a Litigation Trust Beneficiary, and be entitled to receive its Pro Rata share of the net proceeds of both the Liquidation Trust Assets and the Litigation Trust Assets pursuant to the terms of the Trust Agreements.

Class 8(b) shall consist of holders of Class 8 Unsecured Claims that either: (i) vote against the Plan, (ii) do not return a ballot, or (iii) do not consent to "opt-in" to treatment in Class 8(a) and the releases set forth in Section 8.3. Each holder of an Allowed Class 8(b) Unsecured Claim shall be a Liquidation Trust Beneficiary and not a Litigation Trust Beneficiary, and be entitled to receive its Pro Rata share of the net proceeds of the Liquidation Trust Assets pursuant to the terms of the Liquidation Trust Agreement.

The Trustees may make multiple Distributions to holders of Allowed Class 8 Claims. The Trustees shall determine the amount and timing of such Distributions. For the avoidance of doubt, the treatment afforded to Allowed Class 8 Claims shall be on a Pro Rata basis with the treatment afforded Allowed Class 6 Claims and Allowed Class 7 Claims, as more specifically provided in the Liquidation Trust Agreement and Litigation Trust Agreement. Notwithstanding anything in this Plan to the contrary, any holder of an Allowed Class 8 Unsecured Claim who does not vote on the Plan will have one hundred and twenty (120) days after Effective Date to become a Litigation Trust Beneficiary by "opting-in" to the treatment in Class 8(a) and the releases set forth in Section 8.3.

6.8.3 Opt in Rights. During the one hundred twenty (120) day period following the Effective Date, the Liquidation Trustee may contact by telephone, mail or email all Class 8 Claimants for whom the Liquidation Trustee has contact information and who failed to submit a ballot or who failed to vote in favor of the Plan, advising such Claimant that they have the ability to receive a possibly greater recovery of their Claim by opting in to be a Class 8(a) Claimant. For the avoidance of doubt, any Claimant duly opting in to Class 8(a) pursuant to this section shall thereafter be treated as a Class 8(a) Claimant under this Plan, including, without limitation, for purposes of section 8.3 of this Plan.

6.9 Class 9: Subordinated Claims.

6.9.1 Impairment and Voting. Class 9 is Impaired under the Plan. Each holder of a Class 9 Claim is entitled to vote to accept or to reject the Plan.

6.9.2 Treatment. After payment in full of or reservation for Claims in Classes 1 through 8, each holder of an Allowed Class 9 Claim shall receive its Pro Rata share of the net proceeds of the Liquidation Trust Assets and the Litigation Trust Assets pursuant to the terms set forth in the respective trust agreements. The Trustees may make multiple Distributions to holders of Allowed Class 9 Claims. The Trustees shall determine the amount and timing of such Distributions. In no event shall holders of Class 9 Claims receive Distributions in excess of 100% of the Allowed Subordinated Claims.

6.10 Class 10: Equity Interests.

6.10.1 Impairment and Voting. Class 10 is Impaired under the Plan. Each holder of an Allowed Equity Interest is entitled to vote to accept or reject the Plan.

6.10.2 Treatment. After payment in full of or reservation for Claims in Classes 1 through 9, with pre- and post-petition interest and fees, the Trustees shall pay into the registry of the Bankruptcy Court any remaining net proceeds of the Liquidation Trust Assets and the Litigation Trust Assets pursuant to the terms set forth in the respective Trust Agreements, for further distribution to holders of Allowed Class 10 Equity Interests in such amounts as subsequently determined by the Bankruptcy Court. For the avoidance of doubt, no Distributions shall be made to holders of Class 10 Equity Interests unless holders of Allowed (a) Administrative Claims, (b) Professional Fee Claims, (c) Priority Tax Claims and (d) Classes 1-9 Claims have been paid in full and the Reserves contain sufficient Available Cash to pay (x) any Disputed Claim in full or in such other amounts as agreed in writing by the holder of such Claim and the Liquidation Trustee, with interest and fees, and (y) all actual and anticipated, reasonable Litigation Trust and Liquidation Trust expenses.

ARTICLE VII

EFFECT OF REJECTION BY ONE OR MORE CLASSES OF CLAIMS

7.1 Impaired Classes to Vote. Each Impaired Class of Claims shall be entitled to vote separately to accept or reject the Plan. Unless otherwise provided by the Plan, a holder of a Disputed Claim that has not been temporarily allowed for purposes of voting on the Plan may vote only such Disputed Claim in an amount equal to the portion, if any, of such Claim shown as fixed, liquidated, and undisputed in the Schedules.

7.2 Acceptance by Class of Claimants. A Class shall have accepted the Plan if the Plan is accepted by at least two-thirds (2/3) in amount and more than one-half (1/2) in number of the Allowed Claims of such Class that have voted to accept or reject the Plan.

7.3 Reservation of Cramdown Rights. In the event that any impaired Class shall fail to accept this Plan in accordance with § 1129(a) of the Bankruptcy Code, the Debtors reserve the right to request the Bankruptcy Court to confirm the Plan in accordance with the provisions of § 1129(b) of the Bankruptcy Code.

ARTICLE VIII MEANS FOR IMPLEMENTATION OF THE PLAN

8.1 Substantive Consolidation. As outlined in Article III, the Plan is predicated on substantive consolidation of the Debtors into a single entity under the Plan. Pursuant to § 105 of the Bankruptcy Code, entry of the Confirmation Order shall constitute approval, effective as of the Effective Date, of the substantive consolidation of the Chapter 11 Cases for all purposes related to the Plan, including, without limitation, for purposes of voting, confirmation and distribution. As a result of the substantive consolidation of the assets and liabilities of the Debtors, on and after the Effective Date, (a) all assets and liabilities of the Debtors shall be deemed merged so that all assets of the Debtors shall be available to pay all of the liabilities under the Plan as if they were one company, (b) no distributions shall be made under the Plan on account of Intercompany Claims, (c) no distributions are anticipated to be made under the Plan on account of any Equity Interests, (d) all guarantees of the Debtors of the obligations of any other Debtor shall be deemed eliminated so that any claim against any Debtor and any guarantee thereof executed by any other Debtor and any joint or several liability of the Debtors shall be deemed to be one obligation of the consolidated Debtors, (e) every Claim filed or to be filed in the Chapter 11 Cases against any Debtor shall be deemed filed against the consolidated Debtors, and shall be deemed one Claim against and obligation of the consolidated Debtors, and all duplicate proofs of Claim for the same Claim filed against more than one Debtor shall be deemed expunged, and (g) for purposes of determining the availability of the right of setoff under § 553 of the Bankruptcy Code, the Debtors shall be treated as one consolidated entity so that debts due to any Debtor may be set off against the debts of any other Debtor.

8.2 Releases by the Debtors, the Estates, and the Committee. Pursuant to the Global Settlement, the Debtors, the Estates, and the Committee granted certain releases to the Lenders, MCG and each of their past or present affiliates, subsidiaries, officers, directors, employees, agents, attorneys, representatives, accountants and consultants, which releases are incorporated herein by reference.

8.3 Release by Holders of Class 8(a) Unsecured Claims of Causes of Action against Regions, Comerica and MCG. Pursuant to the Global Settlement, Bankruptcy Rule 9019, and in consideration for the classification, distribution, releases, beneficial trust interests and other benefits provided under the Plan, upon the Effective Date, any holder of a Class 8(a) Unsecured Claim electing treatment under the Plan as a beneficiary of the Litigation Trust, including but not limited to pursuant to section 6.8.3 of this Plan, shall be deemed to have fully released Regions, Comerica, and MCG and their respective past or present affiliates, subsidiaries, officers, directors, employees, agents, attorneys, representatives, accountants, and consultants from any and all Causes of Action related to the Debtors, the Chapter 11 Cases or the

pre-petition loans made to the Debtors by Regions, Comerica, and MCG, other than any obligations arising under the Global Settlement.

For the avoidance of doubt, holders of Class 8(b) Unsecured Claims shall not grant the release set forth above in this Section 8.3.

8.4 Plan Funding. The Cash necessary for Confirmation will come from the Available Cash in the Debtors' possession on the Confirmation Date pursuant to the terms of the Global Settlement and the Cash proceeds of Liquidation Trust Assets and Litigation Trust Assets collected by the Liquidation Trustee and Litigation Trustee after the Effective Date.

8.5 Color Star Liquidation Trust.

8.5.1 Establishment and Purpose of the Color Star Liquidation Trust. On the Effective Date, the Liquidation Trust will be established and become effective for the benefit of the Liquidation Trust Beneficiaries. The Debtors, all Claimants, and all holders of Equity Interests shall be deemed to have adopted and approved the Liquidation Trust Agreement. The purpose of the Liquidation Trust is to (a) liquidate all Liquidation Trust Assets, including the investigation and prosecution of Causes of Action conveyed to the Liquidation Trust under this Plan, (b) resolve and reconcile all Class 8 Unsecured Claims, and (c) distribute the proceeds of the Liquidation Trust Assets to the Liquidation Trust Beneficiaries.

8.5.2 Transfer of Assets to the Liquidation Trust. On the Effective Date, all of the Liquidation Trust Assets of the Debtors and/or the Estates shall transfer to and vest in the Liquidation Trust free and clear of all Claims, Liens, interests, and encumbrances without the need for any action by the Debtors or the Bankruptcy Court.

8.5.3 Objections to Claims. On the Effective Date, all objections, counterclaims, rights of setoff, rights of recoupment, and other defenses held by the Debtors and the Estates in relation to Claims and in relation to the distribution rights for such Claims shall be preserved and transferred to the Liquidation Trust. From and after the Effective Date, the Liquidation Trustee shall have the authority and standing to assert, prosecute, and settle any and all of such objections, counterclaims, rights of setoff or recoupment, and other defenses to all Claims (except those Allowed in the Global Settlement or by this Plan, which include Claims in Classes 1, 2, 6, and 7).

8.5.4 Appointment of the Liquidation Trustee. Pursuant to the Confirmation Order, the Liquidation Trustee will be appointed on the Effective Date and shall be a representative of the Estates pursuant to § 1123(b)(3)(B) of the Bankruptcy Code and signatory of the Liquidation Trust. The Liquidation Trust shall be administered by the Liquidation Trustee consistent with terms of the Plan, the Confirmation Order, and the Liquidation Trust Agreement. Any successor Liquidation Trustee shall be appointed consistent with the terms of the Liquidation Trust Agreement.

8.5.5 Powers of the Liquidation Trustee. The Liquidation Trustee shall have the powers of the Debtors as debtors-in-possession under the Bankruptcy Code, including the power to sell Liquidation Trust Assets free and clear of all Liens, claims, interests, and encumbrances under § 363 of the Bankruptcy Code, the Plan, and the Liquidation Trust Agreement. As a representative of the Debtors and the Estates pursuant to § 1123(b)(3) of the Bankruptcy Code, the Liquidation Trustee will have the power to prosecute all Causes of Actions assigned to the Liquidation Trust in the name of the Liquidation Trust or, as necessary, in the name of the Debtors. Notwithstanding the foregoing, the Liquidation Trustee shall be required to obtain prior approval from the Lenders as to any proposed settlement of any insurance claims of the Debtors. Any decision by the Liquidation Trustee not to pursue any Chapter 5 causes of action shall require approval of the Liquidation Trust Advisory Board. The Liquidation Trustee shall be governed in all things by the terms of the Liquidation Trust Agreement and the Plan. The Liquidation Trustee shall administer the Liquidation Trust and the Liquidation Trust Assets and make Distributions in accordance with the Plan and the Liquidation Trust Agreement. The Bankruptcy Court shall retain jurisdiction to supervise the Liquidation Trustee in the fulfillment of his/her duties pursuant to the Liquidation Trust Agreement.

8.5.6 Employees and Agents. The Liquidation Trustee may hire Munsch Hardt Kopf & Harr P.C. and, subject to the approval of the Liquidation Trust Advisory Board, may hire other employees and professionals, including, without limitation, brokers, banks, custodians, investment advisors, attorneys, accountants, auditors, tax advisors, and other agents, in the Liquidation Trustee's sole discretion without approval from the Bankruptcy Court and pursuant to the terms of the Liquidation Trust Agreement. The Liquidation Trustee shall not be liable for any loss to the Liquidation Trust or any person interested therein by reason of any mistake or default of such agent or consultant as shall be selected and retained in good faith and without gross negligence.

8.5.7 Compensation of Liquidation Trustee and Professionals. Subject to the provisions of the Liquidation Trust Agreement, all costs, fees, expenses, and obligations incurred by the Liquidation Trustee in administering the Plan, the Liquidation Trust, or in any manner connected or related thereto (including compensation to the Liquidation Trustee, the Liquidation Trustee's retained professionals and agents, and the reimbursement of their expenses) shall be a charge against the Liquidation Trust Assets. The Liquidation Trustee may retain any Person or professional retained by the Debtors as necessary to assist the Liquidation Trustee in the performance of the Liquidation Trustee's duties. Court approval shall not be required for the fees or expenses of the Liquidation Trustee of his professionals.

8.5.8 Effectuating Documents; Further Transactions. On the Effective Date, the Liquidation Trust, the Liquidation Trustee, and the employees, agents, attorneys and professionals of the Liquidation Trust shall be authorized and directed, without further Order of the Bankruptcy Court, to execute, deliver, file, and record all agreements, instruments, and contracts, and take such actions as may be necessary or

appropriate to effectuate and further evidence the terms and conditions and consummate the Plan or to otherwise comply with applicable law to cause title to the Liquidation Trust Assets to be transferred to the Liquidation Trust; however, notwithstanding the non-execution of such documents, title to the Liquidation Trust Assets will automatically vest in the Liquidation Trust under this Plan on the Effective Date.

8.5.9 Tax Treatment of the Liquidation Trust. The Liquidation Trust to be established for the benefit of holders of Allowed Claims is intended to qualify as a grantor trust for federal income-tax purposes. All items of income, deduction, credit, or loss of the Liquidation Trust shall be allocated for federal, state and local income-tax purposes to the Liquidation Trust Beneficiaries.

8.5.10 Exculpation Relating to the Liquidation Trust. None of the Liquidation Trust Beneficiaries nor any holder of a Claim or Equity Interest nor any other party-in-interest will have, or may otherwise pursue, any Claim or Cause of Action against the Liquidation Trustee, the members of the Liquidation Trust Advisory Board, the Liquidation Trust, or any employee or professional thereof for making payments in accordance with the Plan or for fulfilling any functions incidental to implementing the provisions of the Plan or the Liquidation Trust, except for any acts or omissions to act that are the result of willful misconduct or gross negligence.

8.5.11 Information and Reporting. The Liquidation Trustee shall report periodically to the Litigation Trustee as to the amounts of allowed and disallowed claims of, and all distributions made to, the Liquidation Trust Beneficiaries.

8.5.12 Duration/Dissolution of Liquidation Trust. The Liquidation Trust shall continue to exist until the earlier of the (a) fifth (5th) year anniversary of the Effective Date (as such date may be extended by Order of the Bankruptcy Court) and (b) the time the Liquidation Trustee has (i) administered all Liquidation Trust Assets and made a final Distribution to holders of Allowed Claims not previously paid and after all Allowed Claims are paid in full, Allowed Equity Interests, and (ii) performed all other duties required by the Plan and the Liquidation Trust Agreement. As soon as reasonably practicable after the Final Distribution, the Liquidation Trustee shall dissolve the Liquidation Trust pursuant to the Liquidation Trust Agreement. Upon dissolution, the Liquidation Trustee's duties under the Trust Agreement and this Plan shall terminate.

8.5.13 The Liquidation Trust Advisory Board. The Liquidation Trust Advisory Board shall be entitled to monitor the status and progress of the administration of the Liquidation Trust as more specifically detailed in the Liquidation Trust Agreement. The Liquidation Trustee shall consult periodically with the Liquidation Trust Advisory Board as may be requested by the Liquidation Trust Advisory Board. The Liquidation Trust Advisory Board may meet and/or consult with the Liquidation Trustee and keep itself generally aware of the Liquidation Trust's affairs. The Liquidation Trust Advisory Board may terminate and replace the Liquidation Trustee on not less than ten (10) days'

notice. The Liquidation Trust Advisory Board shall file a notice of such termination and replacement with the Bankruptcy Court within 2 business days of service upon the Liquidation Trustee.

8.6 Color Star Litigation Trust.

8.6.1 Establishment and Purpose of the Color Star Litigation Trust. On the Effective Date, the Litigation Trust will be established and become effective for the benefit of the Litigation Trust Beneficiaries. The Debtors, all Claimants, and all holders of Equity Interests shall be deemed to have adopted and approved the Litigation Trust Agreement. The purpose of the Litigation Trust is to (a) liquidate all Litigation Trust Assets, including the investigation and prosecution of all Causes of Action it may own, and (b) distribute the proceeds of the liquidated Litigation Trust Assets to the Litigation Trust Beneficiaries pursuant to the terms of the Plan.

8.6.2 Transfer of Assets to the Litigation Trust. On the Effective Date, all Litigation Trust Assets of the Debtors and/or the Estates shall transfer to and vest in the Litigation Trust free and clear of all Claims, Liens, interests, and encumbrances without the need for any action by the Debtors or the Bankruptcy Court.

8.6.3 Appointment of the Litigation Trustee. Pursuant to the Confirmation Order, the Litigation Trustee will be appointed on the Effective Date and shall be a representative of the Estates pursuant to § 1123(b)(3)(B) of the Bankruptcy Code and signatory of the Litigation Trust. The Litigation Trust shall be administered by the Litigation Trustee consistent with terms of the Plan, the Confirmation Order, and the Litigation Trust Agreement. Any successor Litigation Trustee shall be appointed consistent with the terms of the Litigation Trust Agreement.

8.6.4 Powers of the Litigation Trustee. The Litigation Trustee shall have the powers of the Debtors as debtors-in-possession under the Bankruptcy Code, including the power to sell Litigation Trust Assets free and clear of all Liens, claims, interests, and encumbrances under § 363 of the Bankruptcy Code, the Plan, and the Litigation Trust Agreement. As a representative of the Debtors and the Estates pursuant to § 1123(b)(3) of the Bankruptcy Code, the Litigation Trustee will have the power to prosecute all Causes of Actions assigned to the Litigation Trust in the name of the Litigation Trust or, as necessary, in the name of the Debtors. Notwithstanding the foregoing, any decision by the Litigation Trustee to bring or to settle any Claim or Cause of Action shall require the prior approval of the Litigation Trust Advisory Board. The Litigation Trustee shall be governed in all things by the terms of the Litigation Trust Agreement and the Plan. The Litigation Trustee shall administer the Litigation Trust and the Litigation Trust Assets and make Distributions in accordance with the Plan and the Litigation Trust Agreement. The Bankruptcy Court shall retain jurisdiction to supervise the Litigation Trustee in the fulfillment of his/her duties pursuant to the Litigation Trust Agreement.

8.6.5 Employees and Agents. Subject to the approval of the Litigation Trust Advisory Board, the Litigation Trustee may hire employees and professionals, including, without limitation, brokers, banks, custodians, investment advisors, attorneys, accountants, auditors, tax advisors, and other agents, in the Litigation Trustee's discretion without approval from the Bankruptcy Court and pursuant to the terms of the Litigation Trust Agreement. The Litigation Trustee shall not be liable for any loss to the Litigation Trust or any person interested therein by reason of any mistake or default of such agent or consultant as shall be selected and retained in good faith and without gross negligence.

8.6.6 Compensation of Litigation Trustee and Professionals. Subject to the provisions of the Litigation Trust Agreement, all costs, fees, expenses, and obligations incurred by the Litigation Trustee in administering the Plan, the Litigation Trust, or in any manner connected or related thereto (including compensation to the Litigation Trustee, the Litigation Trustee's retained professionals and agents, and the reimbursement of their expenses) shall be a charge against the Litigation Trust Assets. The Litigation Trustee may retain any Person or professional retained by the Debtors as necessary to assist the Litigation Trustee in the performance of the Litigation Trustee's duties. Court approval shall not be required for the fees or expenses of the Litigation Trustee or his professionals.

8.6.7 Effectuating Documents; Further Transactions. On the Effective Date, the Litigation Trust, the Litigation Trustee, and the employees, agents, attorneys and professionals of the Litigation Trust shall be authorized and directed, without further Order of the Bankruptcy Court, to execute, deliver, file, and record all agreements, instruments, and contracts, and take such actions as may be necessary or appropriate to effectuate and further evidence the terms and conditions and consummate the Plan or to otherwise comply with applicable law to cause title to the Litigation Trust Assets to be transferred to the Litigation Trust; however, notwithstanding the non-execution of such documents, title to the Litigation Trust Assets will automatically vest in the Litigation Trust under this Plan on the Effective Date.

8.6.8 Tax Treatment of the Litigation Trust. The Litigation Trust to be established for the benefit of holders of Allowed Claims is intended to qualify as a grantor trust for federal income-tax purposes. All items of income, deduction, credit, or loss of the Litigation Trust shall be allocated for federal, state and local income-tax purposes to the Litigation Trust Beneficiaries.

8.6.9 Exculpation Relating to the Litigation Trust. No Holder of a Claim or Equity Interest or any other party-in-interest will have, or may otherwise pursue, any Claim or Cause of Action against the Litigation Trustee, members of the Litigation Trust Advisory Board, the Litigation Trust, or any employee or professional thereof for making payments in accordance with the Plan or for fulfilling any functions incidental to implementing the provisions of the Plan or the Litigation Trust, except for any acts or omissions to act that are the result of willful misconduct or gross negligence.

8.6.10 Information and Reporting. The Litigation Trustee shall report periodically to the Liquidation Trustee as to the amounts of allowed and disallowed claims of, and all distributions made to, the Litigation Trust beneficiaries.

8.6.11 Duration/Dissolution of Litigation Trust. The Litigation Trust shall continue to exist until the earlier of the (a) fifth (5th) year anniversary of the Effective Date (as such date may be extended by Order of the Bankruptcy Court) and (b) the time the Litigation Trustee has (i) administered all Litigation Trust Assets and made a final Distribution to holders of Allowed Claims not previously paid and after all Allowed Claims are paid in full, Allowed Equity Interests, and (ii) performed all other duties required by the Plan and the Litigation Trust Agreement. As soon as reasonably practicable after the Final Distribution, the Litigation Trustee shall dissolve the Litigation Trust pursuant to the Litigation Trust Agreement. Upon dissolution, the Litigation Trustee's duties under the Litigation Trust Agreement and this Plan shall terminate.

8.6.12 The Litigation Trust Advisory Board. The Litigation Trust Advisory Board shall be entitled to monitor the status and progress of the administration of the Litigation Trust as more specifically detailed in the Litigation Trust Agreement. The Litigation Trustee shall consult periodically with the Litigation Trust Advisory Board as may be requested by the Litigation Trust Advisory Board. The Litigation Trust Advisory Board may meet and/or consult with the Litigation Trustee and keep itself generally aware of the Litigation Trust's affairs. Any decision by the Litigation Trustee to incur an expense greater than \$25,000 to any one person or entity in part or in aggregate shall require the prior approval of the Litigation Trust Advisory Board. The Litigation Trust Advisory Board may terminate and replace the Litigation Trustee on not less than ten (10) days' notice. The Litigation Trust Advisory Board shall file a notice of such termination and replacement with the Bankruptcy Court.

8.7 Liquidation Trustee Recourse. The Liquidation Trustee shall owe fiduciary duties to the Liquidation Trust Beneficiaries. The Liquidation Trust Advisory Board shall not have any fiduciary duties. Each member of the Liquidation Trust Advisory Board shall owe fiduciary duties only to the party that appointed such member (in the case of the member appointed by the Committee, such member shall owe fiduciary duties only to holders of Class 8 Unsecured Claims). In the event that the Liquidation Trustee believes that any direction from the Liquidation Trust Advisory Board to the Liquidation Trustee, or the failure of any such direction or required consent, would cause the Liquidation Trustee to breach his fiduciary duties to the Liquidation Trust Beneficiaries, the Liquidation Trustee may seek a determination from the Bankruptcy Court seeking direction as to the appropriate course of action, following a hearing upon notice to the Liquidation Trust Advisory Board, and any such determination shall be conclusive for purposes of the Liquidation Trustee's reliance thereon (unless and until vacated or reversed on appeal), but without prejudice to the rights of any party to appeal such determination. In the event that the Liquidation Trustee seeks such a determination by the Bankruptcy Court, no notice of termination of the Liquidation Trustee that was pending as of the date of such request, or which is provided while such request is pending, shall be effective absent

order of the Bankruptcy Court. The Liquidation Trustee may seek an award of fees and expenses from the Bankruptcy Court in connection with any such request to the Bankruptcy Court for direction. If awarded, such fees and expenses will be paid from the Liquidation Trust. If there are insufficient funds in the Liquidation Trust, the Liquidation Trustee may seek fees and expenses from the Litigation Trust.

8.8 Litigation Trustee Recourse. The Litigation Trustee shall owe fiduciary duties to the Litigation Trust Beneficiaries. The Litigation Trust Advisory Board shall not have any fiduciary duties. Each member of the Litigation Trust Advisory Board shall owe fiduciary duties only to the party that appointed such member (in the case of the member appointed by the Committee, such member shall owe fiduciary duties only to holders of Class 8(a) Unsecured Claims). In the event that the Litigation Trustee believes that any direction from the Litigation Trust Advisory Board to the Litigation Trustee, or the failure of such direction or required consent, would cause the Liquidation Trustee to breach his fiduciary duties to the Liquidation Trust Beneficiaries, the Litigation Trustee may seek a determination from the Bankruptcy Court seeking direction as to the appropriate course of action, following a hearing upon notice to the Litigation Trust Advisory Board, and any such determination shall be conclusive for purposes of the Litigation Trustee's reliance thereon (unless and until vacated or reversed on appeal), but without prejudice to the rights of any party to appeal such determination. In the event that the Litigation Trustee seeks such a determination by the Bankruptcy Court, no notice of termination of the Litigation Trustee that was pending as of the date of such request, or which is provided while such request is pending, shall be effective absent order of the Bankruptcy Court. The Litigation Trustee may seek an award of fees and expenses from the Bankruptcy Court in connection with any such request to the Bankruptcy Court for direction. If awarded, such fees and expenses will be paid from the Litigation Trust. If there are insufficient funds in the Litigation Trust, the Litigation Trustee may seek fees and expenses from the Liquidation Trust.

8.9 Debtors' Board of Directors. On the Effective Date, the officers and members of the Debtors' board of directors shall be deemed to have resigned from their positions and shall have no continuing rights or powers as such, nor shall they have any continuing duties or obligations as members or officers of any Debtor, any Estate, or any Claimant.

8.10 Dissolution of Debtors. The Liquidation Trustee shall be vested with the appropriate authority under applicable law to dissolve and to terminate the corporate existence of each Debtor by filing the appropriate documentation as necessary with the State of Texas and the State of Colorado to dissolve and to terminate the corporate existence of each of the Debtors; provided, however, the Debtors' formal existences may be maintained and preserved solely for the purpose of preventing, and to the extent necessary to prevent, any adverse impact on any Causes of Action transferred to either of the Liquidation Trust or Litigation Trust (or their Trustees) under this Plan. Notwithstanding anything above to the contrary, the Liquidation Trustee cannot dissolve or terminate the corporate existence of any Debtor without the consent of the Litigation Trustee. Such consent will (a) be requested by the Liquidation Trustee in writing and on not less than ten (10) days' notice, and (b) not be unreasonably withheld.

8.11 Section 1146 Exemption. Pursuant to § 1146(a) of the Bankruptcy Code, any transfers of property pursuant hereto shall not be subject to any stamp tax or other similar tax or governmental assessment in the United States, and the Confirmation Order shall direct the appropriate state or local government officials or agents to forego collection of any such tax or governmental assessment and to accept for filing and recordation instruments or other documents pursuant to such transfer of property without the payment of any such tax or governmental assessment.

8.12 Preservation of Causes of Action. *Except as otherwise ordered by the Bankruptcy Court OR AS SPECIFICALLY AND EXPLICITLY PROVIDED in the Plan, ALL Causes of Action shall be preserved by the Debtors under this Plan and conveyed to either the LIQUIDATION TRUST OR THE LITIGATION TRUST AS APPLICABLE. The LIQUIDATION TRUSTEE AND/OR LITIGATION TRUSTEE AS APPLICABLE shall have the authority and standing to prosecute, enforce, pursue, sue on, settle or compromise SUCH TRANSFERRED Causes of Action in accordance with § 1123(b)(3) of the Bankruptcy Code, and no doctrine of res judicata or preclusion shall operate to adversely impact such standing. ALL PARTIES SHOULD READ ARTICLE IX OF THE DISCLOSURE STATEMENT CONCERNING PRESERVED CAUSES OF ACTION.* Without limiting the effectiveness or generality of the foregoing, and out of an abundance of caution, the following Causes of Action are specifically preserved and reserved under the Plan and are deemed transferred automatically to the Liquidation Trust or the Litigation Trust, as applicable, as of the Effective Date:

- a. any Cause of Action, or adversary proceeding pending;
- b. all transfers to or for the benefit of a Creditor, including any immediate or mediate transferee thereof, and which are avoidable as preferences or insider preferences under § 547 of the Bankruptcy Code, and to recover under §§ 550 or 551 of the Bankruptcy Code such transfers. Among the Parties listed on **Exhibit E** to the Disclosure Statement are the names of non-insiders of the Debtors who received one or more transfers from the Debtors during the ninety (90) days immediately preceding the Petition Date and the names of insiders of the Debtors who received one or more transfers from the Debtors during the one (1) year immediately preceding the Petition Date. Said exhibit and this provision of the Plan are provided to give maximum notice of potential preference claims as the Debtors are presently aware of and shall in no way act as a limitation on any other potential preference claims or any other claims that may exist, including by way of any applicable doctrine or rule of contractual interpretation. It is the specific intention of the Debtors that each and every Avoidance Action, whether arising before or after the Petition Date, and whether arising under state law or the Bankruptcy Code, be preserved and retained under this Plan and be transferred to the Liquidation Trust on the Effective Date of this Plan, except to the extent transferred to the Litigation Trust;

c. all Causes of Action (including but not limited to any and all claims for malpractice, negligence, professional negligence, negligent misrepresentation, fraudulent misrepresentation, breach of fiduciary duty, and/or conspirator or aider and abettor liability for any of these or other torts) that Debtors have or may have against Barrier Advisors, arising out of, connected with, or in any way directly or indirectly related to any acts, conduct or failure to act of Barrier Advisors, or any consultation, advice, services or goods provided to Debtors or any affiliate of Debtors by Barrier Advisors, including, without limitation, any acts, conduct, consultation, advice, services or goods related to (i) any legal, investment, business, accounting or audit matter(s), (ii) any accounting entries, processes or procedures of Debtors, (iii) any financial statements, financial reporting, or books or records of Debtors, (iv) the capital structure of Debtors, (v) any analysis, valuation, verification, audit, count, reporting, or accounting of or for any of Debtors' inventory, and/or (vi) any credit, financing or refinancing provided to or obtained by Debtors, whether secured or unsecured, senior or subordinated;

d. all Causes of Action (including but not limited to any and all claims for malpractice, negligence, professional negligence, negligent misrepresentation, fraudulent misrepresentation, breach of fiduciary duty, and/or conspirator or aider and abettor liability for any of these or other torts) that Debtors have or may have against EKS&H, arising out of, connected with, or in any way directly or indirectly related to any acts, conduct or failure to act of EKS&H, or any consultation, advice, services or goods provided to Debtors or any affiliate of Debtors by EKS&H, including, without limitation, any acts, conduct, consultation, advice, services or goods related to (i) any legal, investment, business, accounting or audit matter(s), (ii) any accounting entries, processes or procedures of Debtors, (iii) any financial statements, financial reporting, or books or records of Debtors, (iv) the capital structure of Debtors, (v) any analysis, valuation, verification, audit, count, reporting, or accounting of or for any of Debtors' inventory, and/or (vi) any credit, financing or refinancing provided to or obtained by Debtors, whether secured or unsecured, senior or subordinated;

e. all Causes of Action (including but not limited to any and all claims for malpractice, negligence, professional negligence, negligent misrepresentation, fraudulent misrepresentation, breach of fiduciary duty, and/or conspirator or aider and abettor liability for any of these or other torts) that Debtors have or may have against Bell Nunnally, arising out of, connected with, or in any way related to any acts, conduct or failure to act of Bell Nunnally, or any consultation, advice, services or goods provided to Debtors or any affiliate of Debtors by Bell Nunnally, including, without limitation, any acts, conduct, consultation, advice, services or goods related to (i) any legal, investment, business, accounting or audit matter(s), (ii) any accounting entries, processes or

procedures of Debtors, (iii) any financial statements, financial reporting, or books or records of Debtors, (iv) the capital structure of Debtors, (v) any analysis, valuation, verification, audit, count, reporting, or accounting of or for any of Debtors' inventory, and/or (vi) any credit, financing or refinancing provided to or obtained by Debtors, whether secured or unsecured, senior or subordinated;

f. all Causes of Action (including but not limited to any and all claims for malpractice, negligence, professional negligence, negligent misrepresentation, fraudulent misrepresentation, breach of fiduciary duty, and/or conspirator or aider and abettor liability for any of these or other torts) that Debtors have or may have against Bank of the West, arising out of, connected with, or in any way directly or indirectly related to any acts, conduct or failure to act of Bank of the West, or consultation, advice, services or goods provided to Debtors or any affiliate of Debtors by Bank of the West, including, without limitation, any acts, conduct, consultation, advice, services or goods related to (i) any legal, investment, business, accounting or audit matter(s), (ii) any accounting entries, processes or procedures of Debtors, (iii) any financial statements, financial reporting, or books or records of Debtors, (iv) the capital structure of Debtors, (v) any analysis, valuation, verification, audit, count, reporting, or accounting of or for any of Debtors' inventory, and/or (vi) any credit, financing or refinancing provided to or obtained by Debtors, whether secured or unsecured, senior or subordinated;

g. all Causes of Action (including but not limited to any and all claims for malpractice, negligence, professional negligence, negligent misrepresentation, fraudulent misrepresentation, breach of fiduciary duty, and/or conspirator or aider and abettor liability for any of these or other torts) that Debtors have or may have against any Person, arising out of, connected with, or in any way directly or indirectly related to any acts, conduct or failure to act of the Person, or consultation, advice, services or goods provided to Debtors or any affiliate of Debtors by the Person, including, without limitation, any acts, conduct, consultation, advice, services or goods related to (i) any legal, investment, business, accounting or audit matter(s), (ii) any accounting entries, processes or procedures of Debtors, (iii) any financial statements, financial reporting, or books or records of Debtors, (iv) the capital structure of Debtors, (v) any analysis, valuation, verification, audit, count, reporting, or accounting of or for any of Debtors' inventory, and/or (vi) any credit, financing or refinancing provided to or obtained by Debtors, whether secured or unsecured, senior or subordinated;

h. all Causes of Action held by the Debtors or the Estates against SMB Holdings, LLC and SMB Risk Services, LLC (collectively, "SMB") and its affiliates, officers, directors, shareholders, members, representatives, attorneys, financial advisors, and agents, whether known or unknown, reduced to judgment, not reduced to judgment, liquidated, unliquidated, fixed, contingent, matured,

unmatured, disputed, undisputed, and whether asserted or assertable directly or indirectly or derivatively, in law, equity or otherwise;

i. all Causes of Action held by the Debtors or the Estates against AEL Capital Partners, LLC and Colorado Financial Holdings (collectively, “AEL/CFH”) and their affiliates, officers, directors, shareholders, members, representatives, attorneys, financial advisors, and agents, whether known or unknown, reduced to judgment, not reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, and whether asserted or assertable directly or indirectly or derivatively, in law, equity or otherwise;

j. all Causes of Action held by the Debtors or the Estates against Great West Casualty Company, Hartford Fire Insurance Company, Markel Insurance Company, Lexington Insurance Company, American International Group, Inc., Hartford Insurance Company, Northwestern Mutual, Phoenix Life Insurance Company, and any other insurance company or broker (the “**Insurance Companies**”) and their affiliates, officers, directors, shareholders, members, representatives, attorneys, financial advisors, and agents, whether known or unknown, reduced to judgment, not reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, and whether asserted or assertable directly or indirectly or derivatively, in law, equity or otherwise;

k. all Causes of Action held by the Debtors or the Estates against Barrier Advisors, Bank of the West, UHY LLP, EKS&H, Bell Nunnally, SMB, and AEL under §§ 544, 547, 548, 550, and 551 of the Bankruptcy Code;

l. all Causes of Action (including but not limited to any and all claims for malpractice, negligence, professional negligence, negligent misrepresentation, fraudulent misrepresentation, breach of fiduciary duty, and/or conspirator or aider and abettor liability for any of these or other torts) that Debtors have or may have against UHY LLP, arising out of, connected with, or in any way directly or indirectly related to any acts, conduct or failure to act of UHY LLP, or any consultation, advice, services or goods provided to Debtors or any affiliate of Debtors by UHY LLP, including, without limitation, any acts, conduct, consultation, advice, services or goods related to (i) any legal, investment, business, accounting or audit matter(s), (ii) any accounting entries, processes or procedures of Debtors, (iii) any financial statements, financial reporting, or books or records of Debtors, (iv) the capital structure of Debtors, (v) any analysis, valuation, verification, audit, count, reporting, or accounting of or for any of Debtors’ inventory, and/or (vi) any credit, financing or refinancing provided to or obtained by Debtors, whether secured or unsecured, senior or subordinated; and

m. all Causes of Action not described in section 8.12(a) – (l) above.

8.13 Preservation of Avoided Transfers and Liens. The Estates and then the Liquidation Trust and Litigation Trust (as applicable) shall retain and preserve, as Estate property, any transfers and Liens avoided with respect to property of the Estates or Liquidation Trust Assets and Litigation Trust Assets in accordance with § 551 of the Bankruptcy Code.

8.14 Protection of Certain Parties in Interest. Provided the respective affiliates, subsidiaries, officers, directors, shareholders, employees, members, representatives, attorneys, accountants, financial advisors, agents and consultants of the Debtors, the Committee, the Liquidation Trust, Litigation Trust, the Liquidation Trust Advisory Board, the Litigation Trust Advisory Board, and the Trustees act in good faith, they will not be liable to any holder of a Claim or Equity Interest, or other party with respect to any action, forbearance from action, decision, or exercise of discretion in connection with: (a) the ordinary course of business operations of the Debtors after the Petition Date; (b) the proposal or implementation of any of the transactions provided for, or contemplated in, the Plan, the Liquidation Trust Agreement, or the Litigation Trust Agreement; or (c) the administration of the Plan or the assets and property to be distributed pursuant to the Plan, the Liquidation Trust Agreement, and the Litigation Trust Agreement; other than for fraud, willful misconduct or gross negligence. The Debtors, the Committee, the Liquidation Trust Advisory Board, the Litigation Trust Advisory Board, and the Trustees, and their respective affiliates, subsidiaries, officers, directors, shareholders, employees, members, representatives, attorneys, accountants, financial advisors, agents and consultants may rely on the opinions of counsel, certified public accountants, and other experts or professionals employed by the Debtors and the Trustees respectively, and such reliance will constitute evidence of good faith. In an action, suit, or proceeding by a holder of a Claim or Equity Interest or other party in interest contesting any action by or non-action of the Debtors, the Committee, the Liquidation Trust, the Litigation Trust, the Liquidation Trust Advisory Board, the Litigation Trust Advisory Board, the Trustees, or their respective affiliates, subsidiaries, officers, directors, shareholders, employees, members, representatives, attorneys, accountants, financial advisors, agents and consultants, the successful party is entitled to recover reasonable attorneys' fees and expenses in addition to any other available remedy.

8.15 Exculpation. Neither the Debtors, the Debtors' professionals (including Gardere Wynne Sewell LLP, Scouler & Company, Brad Walker, LLC, Simon, Ray & Winikka, LLP, and SSG Capital Advisors) nor the Committee and its professionals Munsch Hardt Kopf & Harr, P.C. and Gavin Solmonese, LLC (collectively, the "Exculpated Parties")) shall have or incur any liability to any holder of a Claim or any other Entity for any act or omission in connection with, or arising out of, the planning, filing or the administration of the Bankruptcy Cases, including the formulation, preparation, dissemination, approval, confirmation, administration, or consummation of the Plan, the Disclosure Statement, the solicitation of votes for or confirmation of the Plan or consummation or administration of the Plan or Distributions under the Plan, except for willful misconduct or gross negligence. From and after the Effective Date, the Trustees, members of the Liquidation Trust Advisory Board, the Litigation Trust Advisory Board and any professional hired by the Liquidation Trust Advisory Board and the Litigation Trust Advisory Board all solely in their capacity as such shall be exculpated by holders of Claims and Equity Interests from any and all Claims, Causes of Action, and other assertions of liability arising out

of the discharge of the powers and duties conferred on the Trustees by the Plan, the Liquidation Trust Agreement, the Litigation Trust Agreement, or any order of the Bankruptcy Court entered pursuant to and in furtherance of the Plan or applicable law, except for actions or omissions to act arising out of gross negligence or willful misconduct of such Persons.

8.16 Closing of the Chapter 11 Cases. When (a) all Disputed Claims have become Allowed Claims or Disallowed Claims, (b) all Litigation Trust Assets and Liquidation Trust Assets have been administered and liquidated, and (c) all Available Cash and Reserves have been distributed in accordance with this Plan and the respective Trust Agreements, the Trustees shall ask the Bankruptcy Court to close the Chapter 11 Cases in accordance with the Bankruptcy Code and the Bankruptcy Rules.

ARTICLE IX DISTRIBUTIONS UNDER THE PLAN

9.1 Delivery of Distributions. Subject to Bankruptcy Rule 9010, and pursuant to the terms of the Liquidation Trust Agreement and the Litigation Trust Agreement, Distributions to holders of Allowed Claims will be made by mail at (a) the address of each such holder as set forth on the proofs of Claim filed by such holders, (b) the address set forth in any written notice of address change filed with the Bankruptcy Court and delivered to the Trustees after the date of any related proof of Claim, or (c) the address reflected in the Schedules if no proof of Claim is filed and the Trustees have not received a written notice of address change. If any Distribution is returned as undeliverable, no further Distributions to such holder will be made unless and until the Trustees are notified in writing of such Claimant's then current address. Such Distributions shall be placed in the Trust Reserve as specified in Section 9.2 of this Plan.

9.2 Unclaimed Distributions and Uncashed Checks. Unclaimed Distributions shall be held in the Trust Reserve for the benefit of the potential Claimants. All claims for undeliverable Distributions must be made by the ninetieth (90th) day following the date on which delivery the Distribution was initially mailed. The Claim upon which an undelivered or unclaimed Distribution was made shall be treated as a Disputed Claim until such 90-day period has passed, and if no party contacts the applicable Trustee to seek payment of such Claim, then such Claim shall be treated as Disallowed in full by Final Order of the Bankruptcy Court. After such date, all unclaimed Distributions will revert to the respective Trust for deposit into the Available Cash fund to be reallocated and distributed to the holders of Allowed Claims, and the Claim of any holder with respect to such Distribution will be released and forever barred. Checks issued in respect of Allowed Claims will be null and void if not negotiated within ninety (90) days after the date of issuance thereof, and such holder will forfeit its right to such Distribution. In no event shall any funds escheat to the State of Texas.

9.3 Due Authorization by Claimants. Every Claimant who elects to participate in the Distributions provided for herein warrants that the Claimant is authorized to accept in consideration of its Claim against the Debtors the Distributions provided for in this Plan and that there are no outstanding commitments, agreements, or understandings, express or implied, that

may or can in any way defeat or modify the rights conveyed or obligations undertaken by the Claimant under this Plan.

9.4 Setoffs. Except as otherwise expressly provided in the Plan and pursuant to §§ 502(d) or 553 of the Bankruptcy Code or any applicable non-bankruptcy law, the Trustees may setoff against any Distribution to be made pursuant to the Plan on account of an Allowed Claim any claims, rights or Causes of Action held by the Debtors and/or the respective Trust against the holder of the Allowed Claim, or in relation to the Allowed Claim; provided, however, that neither the failure to effect such a setoff nor the allowance of any Claim shall constitute a waiver or release by the Debtors or the respective Trust of any such claims, rights or Causes of Action. If the Debtors or the respective Trust fail to setoff against a Claim and seek to collect from the holder of such Claim after Distribution to that holder pursuant to the Plan, the Debtors or the Trust, as applicable, shall be entitled to full recovery on the claims of the Debtors, the Estates or the Trust, if any, against the holder of such Claim.

9.5 Additional Charges. Except as may be expressly provided in the Plan or allowed by Final Order of the Bankruptcy Court, no distribution shall be made to holders of Equity Interests until all Allowed Claims are paid in full, including pre- and post-petition interest, penalty, attorneys' fees and late charges.

9.6 Compliance with Tax Requirements. In connection with the Plan, and as fully governed by the Liquidation Trust Agreement and the Litigation Trust Agreement, each Trustee shall comply with all withholding and reporting requirements imposed on it by any Governmental Unit, and all Distributions pursuant to the Plan shall be subject to such withholding and reporting requirements.

9.7 De Minimis Distributions. Ratable Distributions to holders of Allowed Claims will not be made if such Distribution will result in a Distribution amount of less than \$150.00, unless a request therefore is made in writing to the Trustees.

9.8 Rounding. Where the calculation of a Distribution results in a fraction of a cent owing, the calculation shall be rounded down to the nearest whole cent for purposes of paying (or reserving) the Distribution.

9.9 InterCreditor Subordination Agreements. For the avoidance of doubt, nothing in this Plan shall impair, modify, or affect any subordination agreements or subordination rights by or among any holders of any Claims, including without limitation, the Intercreditor Agreement.

ARTICLE X EXECUTORY CONTRACTS AND UNEXPIRED LEASES

10.1 Rejection of Executory Contracts and Unexpired Leases Not Assumed. All executory contracts and leases of the Debtors that were not previously assumed and assigned or rejected by the Debtors in a prior Final Order from the Bankruptcy Court are deemed rejected,

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unless otherwise dealt with by the Plan, the Confirmation Order or any other Final Order entered by the Bankruptcy Court prior to the Effective Date.

10.2 Claims Based on Rejection of Executory Contracts of Unexpired Leases. Any Claim for damages arising from the rejection of an executory contract or unexpired lease pursuant to the Plan must be asserted in a proof of Claim filed with the Bankruptcy Court not later than thirty (30) days after the Effective Date. Any such rejection Claims not timely filed shall be released and forever barred from assertion against the Debtors, the Liquidation Trust, the Litigation Trust, the Liquidation Trust Assets or the Litigation Trust Assets. Any other bar date previously established for the filing of Claims based on the rejection of executory contracts or unexpired leases shall not be affected by this provision.

ARTICLE XI PROCEDURES FOR RESOLVING DISPUTED CLAIMS

11.1 Objections to Claims. An objection to the allowance of any Claim (except as such objection is prohibited in Section 8.5.3) shall be in writing and may only be filed by the Liquidation Trustee at any time on or before the Claims Objection Deadline. Any Disputed Claim as to which an objection is not filed on or before the Claims Objection Deadline shall be deemed to constitute an Allowed Claim under the Plan following the Claims Objection Deadline.

11.1.1 Notwithstanding the foregoing, any party in interest that otherwise would have standing to object to a Claim absent the provisions of this Plan, may, on or before the Claims Objection Deadline, file a motion with the Bankruptcy Court requesting standing to so object on the basis that an advance, written demand has been made by the movant upon the Liquidation Trustee to object to the Claim and the Liquidation Trustee has unjustifiably refused or failed to respond. Any such motion filed by the Claims Objection Deadline shall, if granted, toll the Claims Objection Deadline solely with respect to the Claim which is the subject of the motion, until and including the date which is ten (10) business days following the date of entry of the Bankruptcy Court's order on the motion.

11.2 Contingent Claims. Until a Contingent Claim becomes an Allowed Claim or is Disallowed, the Claim will be treated as a Disputed Claim for all purposes under the Plan. The holder of a Contingent Claim will be entitled to a Distribution under the Plan only when the Contingent Claim becomes an Allowed Claim. Any Contingent Claim for reimbursement or contribution held by a Person that may be liable with the Debtors on a Claim of a Claimant is Disallowed as of the Effective Date if: (a) that Claimant's Claim is Disallowed; (b) the Claim for reimbursement or contribution is contingent as of the Effective Date; or (c) that Person asserts a right of subrogation to the rights of the Claimant under § 509 of the Bankruptcy Code.

11.3 Post-Confirmation Proofs of Claim and Amendments. Except as otherwise expressly contemplated by the Plan, following the later of the Effective Date and the applicable Bar Date, no original or amended proof of Claim may be filed in the Chapter 11 Case to assert a Claim against the Debtors or the Estates without prior authorization of the Bankruptcy Court,

and any such proof of Claim which is filed without such authorization shall be deemed null, void and of no force or effect; provided, however, that the holder of a Claim that has been evidenced in the Chapter 11 Cases by the filing of a proof of Claim on or before the Bar Date shall be permitted to file an amended proof of Claim in relation to such Claim at any time if the sole purpose of the amendment is to reduce the amount of the Claim asserted.

11.4 Settlement of Disputed Claims. From and after the Effective Date, pursuant to Bankruptcy Rule 9019(b) and § 105(a) of the Bankruptcy Code, the Liquidation Trustee shall be entitled to compromise and settle his objections to Disputed Claims, subject to Liquidation Trust Advisory Board approval, as follows:

11.4.1 If the Face Amount of the Disputed Claim is less than \$250,000.00, the Liquidation Trustee will be authorized and empowered to settle its objection to such Disputed Claim and execute the necessary documents, including a stipulation of settlement or release, on five (5) Business Days' notice filed with the Bankruptcy Court.

11.4.2 If the Face Amount of the Disputed Claim is greater than \$250,000.00, the Liquidation Trustee will be authorized and empowered to settle its objection to such Disputed Claim, and execute the necessary documents, including a stipulation of settlement or release, upon fifteen (15) Business Days' notice filed with the Bankruptcy Court.

11.4.3 If there are no objections or if a party objects to the proposed settlement of the Disputed Claim within the 5-day or 15-day time parameters established by subsections 11.4.1 and 11.4.2 and that party withdraws its objection to such settlement for any reason, the Liquidation Trustee may (a) enter into the proposed settlement without further notice, and without the necessity of a motion, hearing or order of the Bankruptcy Court, or (b) if all objecting parties do not withdraw their objections:

- a. Forego entry into the settlement agreement that is the subject of an objection,
- b. Modify the terms of the settlement agreement in a way that results in the withdrawal of all objections, or
- c. Set the objection for hearing in the Bankruptcy Court and request permission to enter into the settlement agreement over any pending objection.

ARTICLE XII EFFECT OF CONFIRMATION

12.1 Legally Binding Effect. The provisions of this Plan shall bind all holders of Claims and/or Equity Interests, and all other parties-in-interest, whether or not they accept this Plan. On and after the Effective Date, all holders of Claims and Equity Interests shall be precluded and enjoined from asserting any Claim against the Debtors, the Liquidation Trust, the

Litigation Trust, the Liquidation Trust Assets, or the Litigation Trust Assets based on any transaction or other activity of any kind that occurred prior to the Confirmation Date except as permitted under the Plan.

12.2 Vesting of Property of Debtors and the Estates in the Liquidation Trust and the Litigation Trust. Upon the Effective Date of the Plan, the Liquidation Trust Assets shall vest in and become the property of the Liquidation Trust and the Litigation Trust Assets shall vest in and become the property of the Litigation Trust.

12.3 Liens, Claims and Encumbrances. On the Effective Date of the Plan all property vesting in and becoming property of the Liquidation Trust and the Litigation Trust shall be free of all Liens, claims, interests, and encumbrances, except for the Liens of Regions as agent for the Lenders, on the contents-flood-loss insurance claims and proceeds as outlined in the Global Settlement.

12.4 Injunction. Except as otherwise provided in the Plan or the Confirmation Order, and only to the extent permitted under and subject to § 1141 of the Bankruptcy Code, from and after the Confirmation Date, all holders of Claims against the Debtors are permanently restrained and enjoined from taking any of the following actions against the Debtors, the Trustees, the Liquidation Trust Assets or the Litigation Trust Assets on account of any such Claims: (a) commencing or continuing in any manner any action or other proceeding of any kind with respect to any such Claim, or Equity Interest against the Debtors, the Trustees, the Liquidation Trust Assets or the Litigation Trust Assets, other than to enforce any right to a Distribution pursuant to the Plan or a prior order of the Bankruptcy Court approving a sale or transfer of property of the Estates; (b) enforcing, attaching, collecting, or recovering by any manner or means any judgment, award, decree, or order against the Debtors, the Trustees, The Liquidation Trust Assets or the Litigation Trust Assets; (c) creating, perfecting, or enforcing any encumbrance, security interest, or Lien of any kind against the Debtors, the Trustees, the Liquidation Trust Assets or the Litigation Trust Assets; (d) except to the extent permitted under the Bankruptcy Code or this Plan, asserting any right of setoff, subrogation, or recoupment of any kind against any obligation due the Debtors, the Trustees, the Liquidation Trust Assets or the Litigation Trust Assets; and (e) performing any act, in any manner, in any place whatsoever, that does not conform to or comply with, or is inconsistent with, the provisions of the Plan; *provided, however,* that each holder of a Disputed Claim may continue to prosecute its proof of Claim in the Bankruptcy Court and all holders of Claims shall be entitled to enforce their rights under the Plan, and any agreements executed or delivered pursuant to or in connection with the Plan. If allowed by the Bankruptcy Court, any entity injured by any willful violation of such injunction shall recover actual damages, including, without limitation, costs and attorneys' and experts' fees and disbursements and, in appropriate circumstances, may recover punitive damages. Unless otherwise provided in the Plan or the Confirmation Order, all injunctions or stays imposed by the Bankruptcy Code under §§ 105 or 362 of the Bankruptcy Code or otherwise, and extant on the Confirmation Date, shall remain in full force and effect with respect to the Debtors until the Effective Date.

12.5 Injunction Against Non-Debtor Persons on Causes of Action. Except as provided in the Plan, as of the Effective Date, all non-Debtor Persons are permanently enjoined from commencing or continuing in any manner a Cause of Action constituting a Liquidation Trust Asset or a Litigation Trust Asset; provided, however, the foregoing shall not apply to any of the Lenders or MCG as to any claims or causes of action they may have relating to the Debtors, including, without limitation, the claims and causes of action asserted in the pending state court lawsuits filed by Regions and MCG, and any claim or cause of action asserted by Comerica in the future.

**ARTICLE XIII
CONDITIONS PRECEDENT TO CONFIRMATION
AND EFFECTIVENESS OF THE PLAN**

13.1 Conditions to Confirmation. The Bankruptcy Court shall have entered the Confirmation Order in a form and substance satisfactory to the Committee and the Debtors (that is also satisfactory to Regions, Comerica, and MCG) which shall include, among other things, findings of fact and/or conclusions of law that: (a) enjoin and restrain all Claimants and Equity Interest holders of and in the Debtors from asserting any Lien, Claim, or interest against the Debtors, the Estates, the Liquidation Trust, the Litigation Trust, the Liquidation Trust Assets, or the Litigation Trust Assets, unless such Lien, Claim, or interest is expressly reserved hereunder; (b) reserve jurisdiction of the Bankruptcy Court to implement and enforce the Plan; (c) provide, pursuant to § 1125(e) of the Bankruptcy Code, that Persons who have solicited acceptances or rejections of the Plan have acted in good faith and in compliance with the provisions of the Bankruptcy Code, and are not liable on account of such solicitation or participation for violation of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of the Plan; and (d) find that the Plan and the payments required hereunder are feasible.

13.2 Conditions to Effective Date. The following are conditions precedent to the occurrence of the Effective Date, each of which must be satisfied in accordance with the terms hereof: (a) the Confirmation Order shall have become a Final Order; (b) the Bankruptcy Court shall have entered a Final Order approving the Global Settlement; (c) execution of definitive documentation required to consummate the transactions contemplated in the Plan and satisfaction of the conditions precedent, if any, set forth therein in accordance with the terms thereof; and (d) all other actions, documents, and agreements necessary to implement the Plan shall have been effected or executed; provided, however, that if the Effective Date has not occurred on or before the date that is sixty (60) days following the first date on which the Confirmation Order becomes a Final Order, then this Plan shall be deemed to be revoked and its terms null and void unless the Bankruptcy Court Orders otherwise.

13.3 Notice of Effective Date. On or before ten (10) Business Days after occurrence of the Effective Date, the Liquidation Trustee shall mail or cause to be mailed to the Post Confirmation Service List a notice that informs such holders of the following: (a) entry of the Confirmation Order; (b) occurrence of the Effective Date; (c) the deadline to file applications for

Administrative Claims (including claims for professional compensation and expense reimbursements); and (d) such other matters that the Debtors deem appropriate.

ARTICLE XIV RETENTION OF JURISDICTION

14.1 Retention of Jurisdiction. Notwithstanding entry of the Confirmation Order, or the entry of a final decree, with respect to the Chapter 11 Cases, or any of them, the Bankruptcy Court shall retain jurisdiction from and after the Effective Date, to the fullest extent legally permitted, over the Chapter 11 Cases, all proceedings arising under, arising in or related to the Chapter 11 Cases, the Confirmation Order and the Plan including, without limitation, jurisdiction to:

- a. determine (i) any Disputed Claims, Disputed Equity Interests and all related Claims accruing after the Confirmation Date including rights and liabilities under contracts giving rise to such Claims, (ii) the validity, extent, priority, and nonavoidability of consensual and nonconsensual Liens and other encumbrances, (iii) preconfirmation tax liability pursuant to § 505 of the Bankruptcy Code, and (iv) controversies and disputes regarding the interpretation of the Plan and documents executed in connection therewith;
- b. Allow, disallow, estimate, liquidate or determine any Claim or Equity Interest against or in the Debtors and to enter or enforce any Order requiring the filing of any such Claim or Equity Interest before a particular date;
- c. approve all matters related to the assumption, assumption and assignment, or rejection of any executory contract or unexpired lease of the Debtors pursuant to § 365 of the Bankruptcy Code and the Plan;
- d. determine any request for payment of an administrative expense entitled to priority under § 507 of the Bankruptcy Code, including compensation of parties entitled thereto, or fees and reimbursements to the Debtors;
- e. resolve controversies and disputes regarding the interpretation and implementation of the Plan, any disputes relating to whether or not a timely and proper proof of Claim was filed or whether a Disallowed Claim or Disallowed Equity Interest should be reinstated;
- f. implement the provisions of the Plan and enter Orders and injunctions in aid of confirmation and consummation of the Plan, including any disputes concerning the enforceability or applicability of the releases and injunctions contained herein;
- g. issue injunctions, enter and implement other orders and take such other actions as may be necessary or appropriate to execute, interpret, implement,

consummate, or enforce the terms and conditions of the Plan, any Plan Document, the Plan Supplement, or any transaction contemplated under any of the foregoing, the Confirmation Order, or any other order of the Bankruptcy Court, or to maintain the integrity of the Plan following confirmation;

h. determine issues relating to the garnishment of any Distributions payable under the terms of the Plan;

i. modify the Plan pursuant to § 1127 of the Bankruptcy Code;

j. preside over and adjudicate any and all Causes of Action that arose prior to the Confirmation Date or in connection with the implementation of the Plan, whether or not pending on the Confirmation Date;

k. resolve disputes concerning any reserves with respect to Disputed Claims and Disputed Equity Interests or the administration thereof;

l. resolve any disputes concerning whether a person or entity had sufficient notice of the Chapter 11 Cases, any applicable Bar Date, the hearing on the approval of the Disclosure Statement as containing adequate information, or the Confirmation Hearing for the purpose of determining whether a Claim or Equity Interest is barred hereunder or for any other purpose;

m. preside over and determine any and all applications, claims, pending adversary proceedings, and contested matters (including, without limitation, any adversary proceeding or other proceeding to recharacterize agreements or reclassify Claims or Equity Interests) in the Chapter 11 Cases;

n. enter and implement such orders as may be appropriate in the event the Confirmation Order is for any reason stayed, revoked, modified, or vacated;

o. seek the issuance of such orders in aid of execution of the Plan, to the extent authorized by § 1142 of the Bankruptcy Code;

p. consider any modifications of the Plan, to cure any defect or omission, or reconcile any inconsistency in any order of the Bankruptcy Court, including, without limitation, the Confirmation Order;

q. recover all assets of the Debtors and property of the Estates, wherever located;

r. resolve any dispute relating to the approval and payment of the fees and expenses of the Debtors, or the Committee, and their professionals;

- s. resolve matters concerning state, local, and federal taxes in accordance with §§ 346, 505, and 1146 of the Bankruptcy Code;
- t. hear any other matter not inconsistent with the Bankruptcy Code;
- u. resolve any and all disputes or controversies relating to Distributions to be made, and/or reserves or escrows to be established, under the Plan;
- v. enter a final decree closing the Chapter 11 Case;
- w. enforce any injunctions granted under the Plan; and
- x. approve settlements relating to any of the above.

14.2 Limitation on Jurisdiction and Authority. In no event shall the provisions of this Plan be deemed to confer in the Bankruptcy Court jurisdiction greater than that established by the provisions of 28 U.S.C. §§ 157 and 1334 or authority to enter final judgments beyond that provided by applicable law, including the Constitution of the United States.

14.3 No New Requirements. The grant of jurisdiction to the Bankruptcy Court herein over a matter or issue does not mean that Bankruptcy Court approval is required for such matters or issues, nor does it otherwise affect the substantive legal requirements or the requirements in the Trust Agreement pertaining to such matters or issues.

ARTICLE XV MISCELLANEOUS PROVISIONS

15.1 Authorization. The Debtors, the Trustees, the Liquidation Trust, and the Litigation Trust shall be authorized to perform all reasonable, necessary and authorized acts to consummate the terms and conditions of the Plan.

15.2 Amendment of the Plan. The Debtors reserve the right, in accordance with the Bankruptcy Code, with the consent of the Committee, Regions and Comerica, to amend or modify the Plan prior to the Confirmation Date. After the Effective Date, the Trustees may, upon order of the Bankruptcy Court, amend or modify the Plan in accordance with § 1127(b) of the Bankruptcy Code, or remedy any defect or omission or reconcile any inconsistency in the Plan in such manner as may be necessary to carry out the purposes and intent of the Plan.

15.3 Non-Confirmation of the Plan. The Debtors reserve the right to withdraw this Plan at any time prior to the Confirmation Date. If the Debtors withdraw this Plan prior to the Confirmation Date, or if the Confirmation Date or the Effective Date does not occur, then this Plan shall be deemed null and void. In such event, nothing contained in this Plan shall be deemed to constitute an admission of any liability or of the viability of any defense to liability on the part of the Debtors, the Estates, or any other Person.

15.4 No Admissions. Notwithstanding anything herein to the contrary, nothing contained in the Plan shall be deemed an admission by the Debtors with respect to any matter set forth herein, including, without limitation, liability on any Claim or the propriety of any Claim's classification.

15.5 Filing of Additional Documentation. On or before the Effective Date, the Debtors may file with the Bankruptcy Court such agreements and other documents as may be reasonably necessary or appropriate to effectuate and further evidence the terms and conditions of this Plan.

15.6 Governing Law. Except to the extent the Bankruptcy Code or the Bankruptcy Rules are applicable, the rights and obligations arising under the Plan shall be governed by, and construed and enforced in accordance with the laws of the State of Texas, without giving effect to the principles of conflicts of law thereof.

15.7 Headings. Each heading preceding an article, section or paragraph of the Plan is inserted for convenience only and shall not affect interpretation or construction of the Plan.

15.8 Severability. Should any term or provision of the Plan be determined by the Bankruptcy Court to be invalid, void or unenforceable, such determination shall in no way limit or affect the enforceability or operative effect of any other provision of the Plan. If any term or provision of the Plan is of such a character as to deny Confirmation, the Debtors reserve the right to strike such provisions from the Plan and seek Confirmation of the Plan as modified. Notwithstanding any such holding, alteration, or interpretation, the remainder of the terms and provisions of the Plan will 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 will constitute a judicial determination and will provide that each term and provision of the Plan, as it may have been altered or interpreted in accordance with the foregoing, is valid and enforceable pursuant to its terms.

15.9 All Claims and Equity Interests. The Plan is intended to deal with all Claims against and Equity Interests of whatever character whether or not Disputed, contingent, or liquidated and whether or not Allowed by the Bankruptcy Court under § 502 of the Bankruptcy Code. However, only those Allowed Claims and Equity Interests under § 502 of the Bankruptcy Code shall be entitled to receive the treatment afforded by the Plan.

15.10 Successors and Assigns. All of the rights, benefits and obligations of any Person named or referred to in the Plan shall be binding on, and shall inure to the benefit of, any heir, executor, administrator, successor or assign of such Person.

15.11 Computation of Time. In computing any period of time prescribed or allowed by the Plan, the provisions of Bankruptcy Rule 9006 shall apply unless otherwise set forth in the Plan or determined by the Bankruptcy Court.

15.12 Section 1125(e) Good-Faith Compliance. The Debtors and their respective representatives and professionals shall be deemed to have acted in “good faith” under § 1125(e) of the Bankruptcy Code.

15.13 No Stay of Confirmation Order. The Confirmation Order shall contain a waiver of any stay of enforcement otherwise applicable, including Bankruptcy Rules 3020(e) and 7062.

15.14 Notices. Any notice required to be given under this Plan shall be in writing and, except for a notice of change of address, shall be considered complete on the earlier of: (a) three (3) days following the date the notice is sent by United States mail, postage prepaid, or by overnight courier service, or in the case of mailing to a non-United States address, air mail, postage prepaid, or personally delivered; (b) the date the notice is actually received by the Entities on the Post-Confirmation Service List by facsimile or computer transmission; or (c) three (3) days following the date the notice is sent to those Entities on the Post-Confirmation Service List as such Service List is adopted by the Bankruptcy Court at the hearing on confirmation of the Plan, as such list may be amended from time-to-time by written notice from the Persons on the Post-Confirmation Service List. Unless and until otherwise directed, any pleading, notice or other document required or permitted by the Plan to be served on or delivered to the Debtors, or, if after the Effective Date, the Trustees in lieu of the Debtors, and the U.S. Trustee, as the case may be, shall be sent by U.S. first class mail, postage prepaid, to:

Debtors:

Color Star Growers of Colorado, Inc., *et al.*
c/o Brad Walker, CRO
3125 Westminster Ave.
Dallas, Texas 75225

With copies to:

Marcus A. Helt
Evan R. Baker
Gardere Wynne Sewell LLP
1601 Elm Street, Suite 3000
Dallas, Texas 75201

Committee:

Raymond J. Urbanik
Munsch Hardt Kopf & Harr, P.C.
500 North Akard Street, Suite
3800
Dallas, Texas 75201-6659

United States Trustee:

Timothy O’Neal
Office of United States Trustee
110 N. College Ave., Suite 300
Tyler, TX 75702

Trustees:

[REDACTED]

Regions Bank

George H. Barber
John J. Kane
Kane Russell Coleman & Logan
PC
1601 Elm Street, Suite 3700
Dallas, Texas 75201

Comerica Bank

Robert J. Diehl, Jr.
Brian Trumbauer
Bodman PLC
6th Floor at Ford Field
1901 St. Antoine Street
Detroit, MI 48226

MCG

Daniel A. Fliman
Kasowitz, Benson, Torres &
Friedman LLP
1633 Broadway
New York, New York 10019

15.15 U.S. Trustee Fees. The Debtors will pay only unpaid, but accrued fees owed to the U.S. Trustee on or before the Effective Date of the Plan. After confirmation, the Trustees shall file with the Bankruptcy Court and serve on the U.S. Trustee quarterly financial reports in a format prescribed by the U.S. Trustee, and the Trustees shall pay post-confirmation quarterly fees to the U.S. Trustee until a final decree is entered or the Chapter 11 Case is converted or dismissed.

Respectfully submitted:

COLOR STAR GROWERS OF COLORADO, INC.

/s/ Bradford Walker

Chief Restructuring Officer of
Color Star Growers of Colorado, Inc.

VAST, INC.

/s/ Bradford Walker

Chief Restructuring Officer of Vast, Inc.

FIRST AMENDED JOINT PLAN OF LIQUIDATION FOR COLOR STAR GROWERS OF COLORADO, INC., VAST, INC., AND COLOR STAR, LLC - Page 47

COLOR STAR, LLC

/s/ Bradford Walker

Chief Restructuring Officer
of Color Star, LLC

GARDERE WYNNE SEWELL LLP

By: */s/ Marcus A. Helt*

Marcus A. Helt (TX 24052187)

Evan R. Baker (TX 24073879)

Thanksgiving Tower 3000

1601 Elm Street

Dallas, Texas 75201

Telephone: (214) 999-4526

Facsimile: (214) 999-3526

**ATTORNEYS FOR THE
DEBTORS-IN-POSSESSION**

EXHIBIT "C"

LIQUIDATION TRUST AGREEMENT

(to be provided in the Plan Supplement)

EXHIBIT "D"

LITIGATION TRUST AGREEMENT

(to be provided in the Plan Supplement)

EXHIBIT "E"

LIST OF TRANSFEREES AND CAUSES OF ACTION

CAUSES OF ACTION

1. any Cause of Action, or adversary proceeding pending;
2. all transfers to or for the benefit of a Claimant, including any immediate or mediate transferee thereof, and which are avoidable as preferences or insider preferences under § 547 of the Bankruptcy Code, and to recover under §§ 550 or 551 of the Bankruptcy Code such transfers. Among the Parties listed on Exhibit E are the names of non-insiders of the Debtors who received one or more transfers from the Debtors during the ninety (90) days immediately preceding the Petition Date and the names of insiders of the Debtors who received one or more transfers from the Debtors during the one (1) year immediately preceding the Petition Date. Said exhibit and this provision of the Plan are provided to give maximum notice of potential preference claims as the Debtors are presently aware of and shall in no way act as a limitation on any other potential preference claims or any other claims that may exist, including by way of any applicable doctrine or rule of contractual interpretation. It is the specific intention of the Debtors that each and every Avoidance Action, whether arising before or after the Petition Date, and whether arising under state law or the Bankruptcy Code, be preserved and retained under the Plan and be transferred to the Liquidation Trust on the Effective Date of the Plan, except to the extent transferred to the Litigation Trust;
3. all Causes of Action (including but not limited to any and all claims for malpractice, negligence, professional negligence, negligent misrepresentation, fraudulent misrepresentation, breach of fiduciary duty, and/or conspirator or aider and abettor liability for any of these or other torts) that Debtors have or may have against Barrier Advisors, arising out of, connected with, or in any way directly or indirectly related to any acts, conduct or failure to act of Barrier Advisors, or any consultation, advice, services or goods provided to Debtors or any affiliate of Debtors by Barrier Advisors, including, without limitation, any acts, conduct, consultation, advice, services or goods related to (i) any legal, investment, business, accounting or audit matter(s), (ii) any accounting entries, processes or procedures of Debtors, (iii) any financial statements, financial reporting, or books or records of Debtors, (iv) the capital structure of Debtors, (v) any analysis, valuation, verification, audit, count, reporting, or accounting of or for any of Debtors' inventory, and/or (vi) any credit, financing or refinancing provided to or obtained by Debtors, whether secured or unsecured, senior or subordinated;
4. all Causes of Action (including but not limited to any and all claims for malpractice, negligence, professional negligence, negligent misrepresentation, fraudulent misrepresentation, breach of fiduciary duty, and/or conspirator or aider and abettor liability for any of these or other torts) that Debtors have or may have against EKS&H, arising out of, connected with, or in any way directly or indirectly related to any acts, conduct or failure to act of EKS&H, or any consultation, advice, services or goods provided to Debtors or any affiliate of Debtors by EKS&H, including, without limitation, any acts, conduct, consultation, advice, services or goods related to (i) any legal, investment, business, accounting or audit matter(s), (ii) any accounting entries, processes or procedures of Debtors, (iii) any financial statements, financial reporting, or books or records of Debtors, (iv) the capital structure of Debtors, (v) any analysis, valuation, verification, audit, count, reporting, or accounting of or for any of Debtors' inventory, and/or (vi) any credit, financing or refinancing provided to or obtained by Debtors, whether secured or unsecured, senior or subordinated;

5. all Causes of Action (including but not limited to any and all claims for malpractice, negligence, professional negligence, negligent misrepresentation, fraudulent misrepresentation, breach of fiduciary duty, and/or conspirator or aider and abettor liability for any of these or other torts) that Debtors have or may have against Bell Nunnally, arising out of, connected with, or in any way related to any acts, conduct or failure to act of Bell Nunnally, or any consultation, advice, services or goods provided to Debtors or any affiliate of Debtors by Bell Nunnally, including, without limitation, any acts, conduct, consultation, advice, services or goods related to (i) any legal, investment, business, accounting or audit matter(s), (ii) any accounting entries, processes or procedures of Debtors, (iii) any financial statements, financial reporting, or books or records of Debtors, (iv) the capital structure of Debtors, (v) any analysis, valuation, verification, audit, count, reporting, or accounting of or for any of Debtors' inventory, and/or (vi) any credit, financing or refinancing provided to or obtained by Debtors, whether secured or unsecured, senior or subordinated;

6. all Causes of Action (including but not limited to any and all claims for malpractice, negligence, professional negligence, negligent misrepresentation, fraudulent misrepresentation, breach of fiduciary duty, and/or conspirator or aider and abettor liability for any of these or other torts) that Debtors have or may have against Bank of the West, arising out of, connected with, or in any way directly or indirectly related to any acts, conduct or failure to act of Bank of the West, or consultation, advice, services or goods provided to Debtors or any affiliate of Debtors by Bank of the West, including, without limitation, any acts, conduct, consultation, advice, services or goods related to (i) any legal, investment, business, accounting or audit matter(s), (ii) any accounting entries, processes or procedures of Debtors, (iii) any financial statements, financial reporting, or books or records of Debtors, (iv) the capital structure of Debtors, (v) any analysis, valuation, verification, audit, count, reporting, or accounting of or for any of Debtors' inventory, and/or (vi) any credit, financing or refinancing provided to or obtained by Debtors, whether secured or unsecured, senior or subordinated;

7. all Causes of Action (including but not limited to any and all claims for malpractice, negligence, professional negligence, negligent misrepresentation, fraudulent misrepresentation, breach of fiduciary duty, and/or conspirator or aider and abettor liability for any of these or other torts) that Debtors have or may have against any Person, arising out of, connected with, or in any way directly or indirectly related to any acts, conduct or failure to act of the Person, or consultation, advice, services or goods provided to Debtors or any affiliate of Debtors by the Person, including, without limitation, any acts, conduct, consultation, advice, services or goods related to (i) any legal, investment, business, accounting or audit matter(s), (ii) any accounting entries, processes or procedures of Debtors, (iii) any financial statements, financial reporting, or books or records of Debtors, (iv) the capital structure of Debtors, (v) any analysis, valuation, verification, audit, count, reporting, or accounting of or for any of Debtors' inventory, and/or (vi) any credit, financing or refinancing provided to or obtained by Debtors, whether secured or unsecured, senior or subordinated;

8. all Causes of Action held by the Debtors or the Estates against SMB Holdings, LLC and SMB Risk Services, LLC (collectively, "**SMB**") and its affiliates, officers, directors, shareholders, members, representatives, attorneys, financial advisors, and agents, whether known or unknown, reduced to judgment, not reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, and whether asserted or assertable

directly or indirectly or derivatively, in law, equity or otherwise;

9. all Causes of Action held by the Debtors or the Estates against AEL Capital Partners, LLC and Colorado Financial Holdings (collectively, “**AEL/CFH**”) and their affiliates, officers, directors, shareholders, members, representatives, attorneys, financial advisors, and agents, whether known or unknown, reduced to judgment, not reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, and whether asserted or assertable directly or indirectly or derivatively, in law, equity or otherwise;

10. all Causes of Action held by the Debtors or the Estates against Great West Casualty Company, Hartford Fire Insurance Company, Markel Insurance Company, Lexington Insurance Company, American International Group, Inc., Hartford Insurance Company, Northwestern Mutual, Phoenix Life Insurance Company, and any other insurance company or broker (the “**Insurance Companies**”) and their affiliates, officers, directors, shareholders, members, representatives, attorneys, financial advisors, and agents, whether known or unknown, reduced to judgment, not reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, and whether asserted or assertable directly or indirectly or derivatively, in law, equity or otherwise;

11. all Causes of Action held by the Debtors or the Estates against Barrier Advisors, Bank of the West, UHY LLP, EKS&H, Bell Nunnally, SMB, and AEL under §§ 544, 547, 548, 550, and 551 of the Bankruptcy Code; and

12. all Causes of Action (including but not limited to any and all claims for malpractice, negligence, professional negligence, negligent misrepresentation, fraudulent misrepresentation, breach of fiduciary duty, and/or conspirator or aider and abettor liability for any of these or other torts) that Debtors have or may have against UHY LLP, arising out of, connected with, or in any way directly or indirectly related to any acts, conduct or failure to act of UHY LLP, or any consultation, advice, services or goods provided to Debtors or any affiliate of Debtors by UHY LLP, including, without limitation, any acts, conduct, consultation, advice, services or goods related to (i) any legal, investment, business, accounting or audit matter(s), (ii) any accounting entries, processes or procedures of Debtors, (iii) any financial statements, financial reporting, or books or records of Debtors, (iv) the capital structure of Debtors, (v) any analysis, valuation, verification, audit, count, reporting, or accounting of or for any of Debtors' inventory, and/or (vi) any credit, financing or refinancing provided to or obtained by Debtors, whether secured or unsecured, senior or subordinated.

LIST OF TRANSFEREES

SOFA 3b Exhibit
Payments to Creditors

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY	DATE OF PAYMENT	AMOUNT PAID
ACCORDIA GLOBAL COMPLIANCE GRP	PO BOX 864830			ORLANDO	FL	32886-4830		10/18/2013	\$1,000.00
ACORN PETROLEUM, INC.	PO BOX 603			COLORADO SPRINGS	CO	80901-0603		10/3/2013	\$1,770.56
ACORN PETROLEUM, INC.	PO BOX 603			COLORADO SPRINGS	CO	80901-0603		10/18/2013	\$3,173.94
ACORN PETROLEUM, INC.	PO BOX 603			COLORADO SPRINGS	CO	80901-0603		11/8/2013	\$1,446.93
ADMIRAL EXPRESS	PO BOX 22155	DEPT 1600		TULSA	OK	74121-2155		10/3/2013	\$132.25
ADMIRAL EXPRESS	PO BOX 22155	DEPT 1600		TULSA	OK	74121-2155		11/18/2013	\$60.38
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		9/16/2013	\$1,496.32
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		9/18/2013	\$498,848.80
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		9/18/2013	\$26,732.16
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		9/19/2013	\$151,590.34
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		9/19/2013	\$3,814.81
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		9/20/2013	\$48.55
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		9/20/2013	\$48.27
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		9/20/2013	\$38.16
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		9/27/2013	\$2,103.79
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		9/27/2013	\$616.04
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		9/27/2013	\$607.06
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		9/27/2013	\$126.05
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		10/2/2013	\$487,492.82
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		10/2/2013	\$25,809.84
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		10/3/2013	\$143,763.98
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		10/3/2013	\$4,159.62
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		10/11/2013	\$2,099.49
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		10/11/2013	\$657.40
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		10/11/2013	\$594.75
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		10/11/2013	\$126.05
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		10/16/2013	\$437,153.59
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		10/16/2013	\$21,611.52
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		10/17/2013	\$127,600.73
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		10/17/2013	\$3,000.05
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		10/25/2013	\$2,072.64
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		10/25/2013	\$710.18
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		10/25/2013	\$691.62
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		10/25/2013	\$152.54
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		10/30/2013	\$380,412.94
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		10/30/2013	\$20,046.60
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		10/31/2013	\$57,174.82
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		10/31/2013	\$52,084.09
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		10/31/2013	\$2,767.49
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		11/8/2013	\$1,842.19
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		11/8/2013	\$703.64
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		11/8/2013	\$678.83
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		11/8/2013	\$229.41
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		11/13/2013	\$347,604.56
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		11/13/2013	\$18,733.68
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		11/14/2013	\$103,517.36
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		11/14/2013	\$2,538.74
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		11/26/2013	\$407,623.71
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		11/26/2013	\$20,417.04
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		11/27/2013	\$116,056.89
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		11/27/2013	\$3,505.46
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		12/5/2013	\$1,787.38
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		12/5/2013	\$680.22
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		12/5/2013	\$569.16
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		12/5/2013	\$126.05
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		12/6/2013	\$1,818.98
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		12/6/2013	\$619.36
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		12/6/2013	\$415.67
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		12/6/2013	\$126.05
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		12/11/2013	\$378,204.81
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		12/11/2013	\$19,784.52
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		12/12/2013	\$111,510.56
ADP INC.	PO BOX 78415			PHOENIX	AZ	85062-8415		12/12/2013	\$3,667.88
AGRINOMIX MACHINE TOOLS	300 CREEKSIDE DR			OBERLIN	OH	44074-1272		11/15/2013	\$4,860.68

SOFA 3b Exhibit
Payments to Creditors

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY	DATE OF PAYMENT	AMOUNT PAID
AGRINOMIX MACHINE TOOLS	300 CREEKSIDE DR			OBERLIN	OH	44074-1272		11/19/2013	\$1,560.17
ALLEGIANCE COBRA SERVICES, INC.	PO BOX 2097			MISSOULA	MT	59806-2097		10/8/2013	\$231.80
ALLEGIANCE COBRA SERVICES, INC.	PO BOX 2097			MISSOULA	MT	59806-2097		11/8/2013	\$119.70
ALLIED WASTE SERVICES	PO BOX 78829			PHOENIX	AZ	85062-8829		10/3/2013	\$2,730.45
ALLIED WASTE SERVICES	PO BOX 78829			PHOENIX	AZ	85062-8829		10/25/2013	\$1,724.52
AMBROSE SALES, INC.	1654 S LONE ELM RD			OLATHE	KS	66061-6837		11/1/2013	\$1,914.31
AMERICAN EXPRESS	PO BOX 297813	MEMBERSHIP REWARDS		FORT LAUDERDALE	FL	33329-7813		11/25/2013	\$121.00
ANNA VERBEEK	11400 WCR 14 1/2			FORT LUPTON	CO	80621		9/25/2013	\$3,343.26
ANNA VERBEEK	11400 WCR 14 1/2			FORT LUPTON	CO	80621		11/15/2013	\$1,099.78
A-ROO COMPANY	ATTN: NICK SCHALK	PO BOX 931839		CLEVELAND	OH	44193-1183		11/1/2013	\$142,463.84
A-ROO COMPANY	ATTN: NICK SCHALK	PO BOX 931839		CLEVELAND	OH	44193-1183		11/8/2013	\$14,803.10
A-ROO COMPANY	ATTN: NICK SCHALK	PO BOX 931839		CLEVELAND	OH	44193-1183		11/8/2013	\$38,250.03
AT&T	PO BOX 5001			CAROL STREAM	IL	60197-5001		10/3/2013	\$581.35
AT&T	PO BOX 5001			CAROL STREAM	IL	60197-5001		10/11/2013	\$682.16
AT&T	PO BOX 5001			CAROL STREAM	IL	60197-5001		10/25/2013	\$247.56
AT&T	PO BOX 5001			CAROL STREAM	IL	60197-5001		11/8/2013	\$449.51
AT&T MOBILITY	PO BOX 6463			CAROL STREAM	IL	60197-6463		10/18/2013	\$8,991.70
AT&T MOBILITY	PO BOX 6463			CAROL STREAM	IL	60197-6463		11/8/2013	\$8,737.97
BALL SEED COMPANY	75 REMITTANCE DR DEPT 1114			CHICAGO	IL	60675-1444		9/27/2013	\$1,798.47
BALL SEED COMPANY	75 REMITTANCE DR DEPT 1114			CHICAGO	IL	60675-1444		10/3/2013	\$18,110.78
BALL SEED COMPANY	75 REMITTANCE DR DEPT 1114			CHICAGO	IL	60675-1444		10/11/2013	\$8,100.00
BALL SEED COMPANY	75 REMITTANCE DR DEPT 1114			CHICAGO	IL	60675-1444		10/18/2013	\$5,500.00
BALL SEED COMPANY	75 REMITTANCE DR DEPT 1114			CHICAGO	IL	60675-1444		10/18/2013	\$338.80
BALL SEED COMPANY	75 REMITTANCE DR DEPT 1114			CHICAGO	IL	60675-1444		10/25/2013	\$16,977.19
BALL SEED COMPANY	75 REMITTANCE DR DEPT 1114			CHICAGO	IL	60675-1444		12/10/2013	\$1,826.20
BALL SEED COMPANY	75 REMITTANCE DR DEPT 1114			CHICAGO	IL	60675-1444		11/19/2013	\$1,972.45
BALL SEED COMPANY	75 REMITTANCE DR DEPT 1114			CHICAGO	IL	60675-1444		11/22/2013	\$929.24
BALL SEED COMPANY	75 REMITTANCE DR DEPT 1114			CHICAGO	IL	60675-1444		11/25/2013	\$49,964.59
BALL SEED COMPANY	75 REMITTANCE DR DEPT 1114			CHICAGO	IL	60675-1444		11/26/2013	\$8,241.03
BALL SEED COMPANY	75 REMITTANCE DR DEPT 1114			CHICAGO	IL	60675-1444		11/26/2013	\$195.97
BALL SEED COMPANY	75 REMITTANCE DR DEPT 1114			CHICAGO	IL	60675-1444		12/2/2013	\$54,471.15
BALL SEED COMPANY	75 REMITTANCE DR DEPT 1114			CHICAGO	IL	60675-1444		12/2/2013	\$8,718.77
BALL SEED COMPANY	75 REMITTANCE DR DEPT 1114			CHICAGO	IL	60675-1444		12/3/2013	\$3,942.84
BALL SEED COMPANY	75 REMITTANCE DR DEPT 1114			CHICAGO	IL	60675-1444		12/4/2013	\$35,146.37
BALL SEED COMPANY	75 REMITTANCE DR DEPT 1114			CHICAGO	IL	60675-1444		12/5/2013	\$17,508.53
BALL SEED COMPANY	75 REMITTANCE DR DEPT 1114			CHICAGO	IL	60675-1444		12/9/2013	\$6,934.22
BALL SEED COMPANY	75 REMITTANCE DR DEPT 1114			CHICAGO	IL	60675-1444		12/10/2013	\$5,372.50
BALL SEED COMPANY	75 REMITTANCE DR DEPT 1114			CHICAGO	IL	60675-1444		12/10/2013	\$1,986.29
BELL NUNNALLY AND MARTIN LLP	3232 MCKINNEY AVE STE 1400			DALLAS	TX	75204-7422		10/11/2013	\$2,601.55
BISHOP ENERGY	PO BOX 717			GAINESVILLE	TX	76241-0717		10/3/2013	\$10,795.93
BISHOP ENERGY	PO BOX 717			GAINESVILLE	TX	76241-0717		11/15/2013	\$12,286.50
BISHOP ENERGY	PO BOX 717			GAINESVILLE	TX	76241-0717		12/3/2013	\$5,000.00
BLACK HILLS ENERGY	1515 WYNKOOP ST STE 500			DENVER	CO	80202-2062		10/18/2013	\$458.95
BLACK HILLS ENERGY	1515 WYNKOOP ST STE 500			DENVER	CO	80202-2062		11/8/2013	\$8,688.41
BLACK HILLS ENERGY	1515 WYNKOOP ST STE 500			DENVER	CO	80202-2062		11/15/2013	\$105.78
BLUEBONNET ELECTRIC CO-OP, INC	PO BOX 240			GIDDINGS	TX	78942-0240		9/24/2013	\$6,767.08
BLUEBONNET ELECTRIC CO-OP, INC	PO BOX 240			GIDDINGS	TX	78942-0240		10/18/2013	\$6,138.24
BLUEBONNET ELECTRIC CO-OP, INC	PO BOX 240			GIDDINGS	TX	78942-0240		11/15/2013	\$4,680.59
BLUEBONNET RURAL WATER CORP	26550 RANCH ROAD 12 UNIT 1			DRIPPING SPRINGS	TX	78620-4973		10/1/2013	\$59.98
BLUEBONNET RURAL WATER CORP	26550 RANCH ROAD 12 UNIT 1			DRIPPING SPRINGS	TX	78620-4973		10/18/2013	\$64.70
BLUEBONNET RURAL WATER CORP	26550 RANCH ROAD 12 UNIT 1			DRIPPING SPRINGS	TX	78620-4973		11/26/2013	\$61.08
BMW								10/14/2013	\$1,731.35
BOLIVAR WATER SUPPLY CORP.	PO BOX 1789			SANGER	TX	76266-0018		10/3/2013	\$1,239.39
BOLIVAR WATER SUPPLY CORP.	PO BOX 1789			SANGER	TX	76266-0018		10/18/2013	\$1,305.90
BOLIVAR WATER SUPPLY CORP.	PO BOX 1789			SANGER	TX	76266-0018		11/15/2013	\$1,419.63
BRAAM YOUNGPLANTS	579 POETS SQ			FALLBROOK	CA	92028-6006		10/18/2013	\$116.64
BRODY CHEMICAL	6125 W DOUBLE EAGLE CIR			SALT LAKE CITY	UT	84118-8405		10/11/2013	\$2,561.38
BUNNIK CREATIONS	ALBERT VANT HARTWEG 64			BLEISWIJK	NETHERLANDS	2665 MJ		10/21/2013	\$13,432.14
BWI COMPANIES, INC.	ATTN: KELLY SYKES	PO BOX 459		SCHULENBURG	TX	78956-0459		10/18/2013	\$12,132.00
BWI COMPANIES, INC.	ATTN: KELLY SYKES	PO BOX 459		SCHULENBURG	TX	78956-0459		11/22/2013	\$130,138.28
BWI COMPANIES, INC.	ATTN: KELLY SYKES	PO BOX 459		SCHULENBURG	TX	78956-0459		11/27/2013	\$641.73
BWI COMPANIES, INC.	ATTN: KELLY SYKES	PO BOX 459		SCHULENBURG	TX	78956-0459		12/3/2013	\$3,069.45
BWI COMPANIES, INC.	ATTN: KELLY SYKES	PO BOX 459		SCHULENBURG	TX	78956-0459		12/3/2013	\$848.97
BWI COMPANIES, INC.	ATTN: KELLY SYKES	PO BOX 459		SCHULENBURG	TX	78956-0459		11/26/2013	\$3,439.88

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY	DATE OF PAYMENT	AMOUNT PAID
CAMPBELL FIRE PROTECTION LLC	27311 SE OUTER RD			HARRISONVILLE	MO	64701-5301		11/4/2013	\$271.38
CARTHAGE WATER & ELEC PLANT	627 W CENTENNIAL AVE			CARTHAGE	MO	64836-2847		9/27/2013	\$11,317.48
CARTHAGE WATER & ELEC PLANT	627 W CENTENNIAL AVE			CARTHAGE	MO	64836-2847		10/18/2013	\$12,460.87
CARTHAGE WATER & ELEC PLANT	627 W CENTENNIAL AVE			CARTHAGE	MO	64836-2847		11/15/2013	\$9,189.36
CASCO AREA WORKSHOP, INC.	1800 W VINE ST			HARRISONVILLE	MO	64701-4022		10/2/2013	\$45.80
CASCO AREA WORKSHOP, INC.	1800 W VINE ST			HARRISONVILLE	MO	64701-4022		10/28/2013	\$270.22
CASCO AREA WORKSHOP, INC.	1800 W VINE ST			HARRISONVILLE	MO	64701-4022		9/17/2013	\$490.06
CASS COUNTY EXTENSION	201 W WALL STREET			HARRISONVILLE	MO	64701		10/30/2013	\$84.00
CBEYOND COMMUNICATIONS	PO BOX 848432			DALLAS	TX	75284-8432		10/3/2013	\$1,425.05
CBEYOND COMMUNICATIONS	PO BOX 848432			DALLAS	TX	75284-8432		10/25/2013	\$1,446.01
CBEYOND COMMUNICATIONS	PO BOX 848432			DALLAS	TX	75284-8432		11/27/2013	\$1,426.24
CENTRAL WELD CO WATER DISTRICT	2235 2ND AVE			GREELEY	CO	80631-7203		10/3/2013	\$1,408.54
CENTRAL WELD CO WATER DISTRICT	2235 2ND AVE			GREELEY	CO	80631-7203		10/18/2013	\$1,079.20
CENTRAL WELD CO WATER DISTRICT	2235 2ND AVE			GREELEY	CO	80631-7203		11/8/2013	\$386.20
CENTURYLINK	PO BOX 2961			PHOENIX	AZ	85062-2961		10/3/2013	\$5,085.82
CENTURYLINK	PO BOX 2961			PHOENIX	AZ	85062-2961		10/11/2013	\$1,132.20
CENTURYLINK	PO BOX 2961			PHOENIX	AZ	85062-2961		10/25/2013	\$6,249.96
CENTURYLINK	PO BOX 2961			PHOENIX	AZ	85062-2961		11/27/2013	\$5,065.00
CENTURYLINK	PO BOX 2961			PHOENIX	AZ	85062-2961		10/3/2013	\$1,269.05
CENTURYLINK	PO BOX 2961			PHOENIX	AZ	85062-2961		10/18/2013	\$4,232.71
CENTURYLINK	PO BOX 2961			PHOENIX	AZ	85062-2961		10/25/2013	\$2,922.73
CENTURYLINK	PO BOX 2961			PHOENIX	AZ	85062-2961		11/15/2013	\$1,267.89
CENTURYLINK	PO BOX 2961			PHOENIX	AZ	85062-2961		10/11/2013	\$1,393.28
CENTURYLINK	PO BOX 2961			PHOENIX	AZ	85062-2961		10/25/2013	\$1,334.21
CESCO	2045 E HIGHWAY 380	CRAWFORD ELECTRIC SUPPLY		DECATUR	TX	76234-5558		11/1/2013	\$100.00
CHERRY CREEK SYSTEMS	2675 AKERS DR			COLORADO SPRINGS	CO	80922-1502		10/25/2013	\$8,027.86
CHESS	410 RARITAN WAY			DENVER	CO	80204-4918		10/11/2013	\$2,120.98
CHESS	410 RARITAN WAY			DENVER	CO	80204-4918		11/8/2013	\$342.15
CHESS	410 RARITAN WAY			DENVER	CO	80204-4918		11/15/2013	\$1,043.17
CHESS	410 RARITAN WAY			DENVER	CO	80204-4918		9/30/2013	\$96.52
CIGNA	5445 DTC PKWY STE 400			GREENWOOD VILLAGE	CO	80111-3048		9/20/2013	\$67,583.79
CIGNA	5445 DTC PKWY STE 400			GREENWOOD VILLAGE	CO	80111-3048		11/20/2013	\$73,544.05
CIGNA	5445 DTC PKWY STE 400			GREENWOOD VILLAGE	CO	80111-3048		10/21/2013	\$63,755.73
CITI CARDS	PO BOX 688901			DES MOINES	IA	50368-8901		11/25/2013	\$1,024.99
CITI CARDS	PO BOX 688901			DES MOINES	IA	50368-8901		10/11/2013	\$8,575.31
CITI CARDS	PO BOX 688901			DES MOINES	IA	50368-8901		11/7/2013	\$323.65
CITY OF AUSTIN	PO BOX 2267			AUSTIN	TX	78783-2267		10/3/2013	\$2,165.30
CITY OF AUSTIN	PO BOX 2267			AUSTIN	TX	78783-2267		10/11/2013	\$617.20
CITY OF AUSTIN	PO BOX 2267			AUSTIN	TX	78783-2267		10/18/2013	\$4,986.79
CITY OF AUSTIN	PO BOX 2267			AUSTIN	TX	78783-2267		10/25/2013	\$400.83
CITY OF AUSTIN	PO BOX 2267			AUSTIN	TX	78783-2267		11/1/2013	\$5,743.85
CITY OF AUSTIN	PO BOX 2267			AUSTIN	TX	78783-2267		9/27/2013	\$1,859.56
CITY OF BRENHAM UTILITIES	200 W VULCAN ST			BRENHAM	TX	77833-3149		9/24/2013	\$3,365.62
CITY OF BRENHAM UTILITIES	200 W VULCAN ST			BRENHAM	TX	77833-3149		10/18/2013	\$3,231.33
CITY OF BRENHAM UTILITIES	200 W VULCAN ST			BRENHAM	TX	77833-3149		11/15/2013	\$4,127.50
COLOR POINT INC.	1077 CANE RIDGE RD			PARIS	KY	40361-9329		10/29/2013	\$17,740.80
COLORADO DEPT OF PUBLIC HEALTH	AND ENVIROMENT (AIR POLLUTION)	ASD-AR-B1	4300 CHERRY CREEK DRIVE SOUTH	DENVER	CO	80246		11/8/2013	\$1,582.52
COLORADO DEPT. OF AGRICULTURE	700 KIPLING ST STE 4000	DIVISION OF PLANT INDUSTRY		LAKEWOOD	CO	80215-8000		11/8/2013	\$559.50
COLORADO DEPT. OF AGRICULTURE	700 KIPLING ST STE 4000	DIVISION OF PLANT INDUSTRY		LAKEWOOD	CO	80215-8000		11/30/2013	\$377.50
COLORADO SPRINGS UTILITIES	PO BOX 1103			COLORADO SPRINGS	CO	80901-1103		10/18/2013	\$422.85
COLORADO SPRINGS UTILITIES	PO BOX 1103			COLORADO SPRINGS	CO	80901-1103		11/1/2013	\$332.18
COLORADO SPRINGS WINDUSTRIAL	3200 N NEVADA AVE			COLORADO SPRINGS	CO	80907-5327		10/25/2013	\$4,057.39
COMPUTER RESOURCE CENTER INC	PO BOX 955			CUMMING	GA	30028-0955		10/25/2013	\$854.40
COMPUTER RESOURCE CENTER INC	PO BOX 955			CUMMING	GA	30028-0955		11/8/2013	\$739.60
CONROE GREENHOUSES, INC.	111 VICK SPRING RD			HUNTSVILLE	TX	77340		10/31/2013	\$7,200.00
CONSOLIDATED PUBLIC WATER	PO BOX 430			BARNHART	MO	63012-0430		10/3/2013	\$17.14
CONSOLIDATED PUBLIC WATER	PO BOX 430			BARNHART	MO	63012-0430		10/18/2013	\$38.62
CONSOLIDATED PUBLIC WATER	PO BOX 430			BARNHART	MO	63012-0430		11/15/2013	\$36.80
CONSTELLATION NEW ENERGY GAS	100 CONSTELLATION WAY			BALTIMORE	MD	21202-6302		11/12/2013	\$73.71
CONSTELLATION NEW ENERGY GAS	100 CONSTELLATION WAY			BALTIMORE	MD	21202-6302		12/10/2013	\$1,389.21
CONTAINER CENTRALEN, INC.	ATTN: GREG CHOULJIAN	855 E. PLANT STREET, SUITE 1400		WINTER GARDEN	FL	34787		10/25/2013	\$78,780.11
CONVENIENT WATER CO.	PO BOX 1154			PITTSBURG	KS	66762-1154		10/3/2013	\$164.00
CONVENIENT WATER CO.	PO BOX 1154			PITTSBURG	KS	66762-1154		10/11/2013	\$274.16
CONVENIENT WATER CO.	PO BOX 1154			PITTSBURG	KS	66762-1154		10/25/2013	\$255.35

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY	DATE OF PAYMENT	AMOUNT PAID
CONVENIENT WATER CO.	PO BOX 1154			PITTSBURG	KS	66762-1154		11/15/2013	\$68.16
COSERV ELECTRIC	7701 S STEMMONS			CORNITH	TX	76210		10/3/2013	\$13,872.23
COSERV ELECTRIC	7701 S STEMMONS			CORNITH	TX	76210		10/25/2013	\$14,155.47
COSERV ELECTRIC	7701 S STEMMONS			CORNITH	TX	76210		11/26/2013	\$11,455.77
COSTA FARMS, LLC	21800 SW 162ND AVE.			MIAMI	FL	33170		10/18/2013	\$2,500.00
COSTA FARMS, LLC	21800 SW 162ND AVE.			MIAMI	FL	33170		10/18/2013	\$5,000.00
COSTA FARMS, LLC	21800 SW 162ND AVE.			MIAMI	FL	33170		10/25/2013	\$5,000.00
CULLIGAN	PO BOX 5277			CAROL STREAM	IL	60197-5277		10/18/2013	\$927.00
CULLIGAN	PO BOX 5277			CAROL STREAM	IL	60197-5277		11/1/2013	\$664.64
DALLAS CONTAINER CORPORATION	8330 ENDICOTT LN			DALLAS	TX	75227-2305		11/1/2013	\$1,611.38
DANHIL CONTAINERS II, LTD.								11/21/2013	\$8,529.58
DANHIL CONTAINERS II, LTD.								11/14/2013	\$8,127.60
DEEP ROCK WATER	PO BOX 660579			DALLAS	TX	75266-0579		10/18/2013	\$197.30
DICAPERL MINERALS CORP	1 BALA AVE STE 310	C/O DICALITE MANAGEMENT GROUP		BALA CYNWYD	PA	19004-3210		10/18/2013	\$5,639.20
DICAPERL MINERALS CORP	1 BALA AVE STE 310	C/O DICALITE MANAGEMENT GROUP		BALA CYNWYD	PA	19004-3210		10/25/2013	\$17,129.40
DICAPERL MINERALS CORP	1 BALA AVE STE 310	C/O DICALITE MANAGEMENT GROUP		BALA CYNWYD	PA	19004-3210		12/10/2013	\$5,517.60
DICENTRAL CORPORATION	1199 NASA PKWY			HOUSTON	TX	77058-3301		9/18/2013	\$5,361.96
DICENTRAL CORPORATION	1199 NASA PKWY			HOUSTON	TX	77058-3301		10/9/2013	\$1,328.84
DIRECT DENTAL								12/12/2013	\$33.70
DOLLAR DAYS INTERNATIONAL	7575 E REDFIELD RD	SUITE 201		SCOTTSDALE	AZ	85260		12/9/2013	\$516.99
DOSATRON INTERNATIONAL	2090 SUNNYDALE BLVD			CLEARWATER	FL	33765-1201		10/10/2013	\$318.67
EBOXLAB, LLC	8400 E ILIFF AVE			DENVER	CO	80231		10/8/2013	\$4,129.00
ED GLASER PROPANE INC.	324 5TH ST			CALHAN	CO	80808-8694		10/3/2013	\$238.00
ELECTRIC MOTOR SERVICE	316 JUANITA			COLORADO SPRINGS	CO	80909		12/13/2013	\$682.94
ELLISON'S BUSINESS PARTNERS	1900 S BLUE BELL RD			BRENHAM	TX	77833-5109		10/3/2013	\$3,500.00
ELLISON'S BUSINESS PARTNERS	1900 S BLUE BELL RD			BRENHAM	TX	77833-5109		11/15/2013	\$3,500.00
ELLISON'S BUSINESS PARTNERS	1900 S BLUE BELL RD			BRENHAM	TX	77833-5109		12/3/2013	\$3,850.00
ELLISON'S GREENHOUSES, INC.	2107 E STONE ST			BRENHAM	TX	77833-5131		10/3/2013	\$6,100.00
ELLISON'S GREENHOUSES, INC.	2107 E STONE ST			BRENHAM	TX	77833-5131		11/15/2013	\$6,100.00
ELLISON'S GREENHOUSES, INC.	2107 E STONE ST			BRENHAM	TX	77833-5131		12/3/2013	\$6,710.00
ELLISON'S GREENHOUSES, INC.	2107 E STONE ST			BRENHAM	TX	77833-5131		12/3/2013	\$6,710.00
EMPIRE DISTRICT	PO BOX 219239			KANSAS CITY	MO	64121-9239		10/3/2013	\$3,789.52
EMPIRE DISTRICT	PO BOX 219239			KANSAS CITY	MO	64121-9239		11/8/2013	\$2,684.03
EMPIRE PORTABLE RESTROOMS	12636 COUNTY ROAD 2 1/4			BRIGHTON	CO	80603		11/8/2013	\$980.00
EMPLOYEE								9/21/2013	\$200.00
EMPLOYEE								11/1/2013	\$33.01
EMPLOYEE								11/1/2013	\$81.06
EMPLOYEE								11/1/2013	\$38.09
EMPLOYEE								11/1/2013	\$261.54
EMPLOYEE								11/1/2013	\$55.41
EMPLOYEE								11/1/2013	\$616.62
EMPLOYEE								11/5/2013	\$55.41
EMPLOYEE								11/13/2013	\$500.00
EMPLOYEE								11/19/2013	\$214.11
EMPLOYEE								11/19/2013	\$195.50
EMPLOYEE								11/19/2013	\$214.11
EMPLOYEE								11/26/2013	\$81.27
EMPLOYEE								11/29/2013	\$2,243.71
EMPLOYEE								12/3/2013	\$569.25
EMPLOYEE								12/9/2013	\$289.68
EMPLOYEE								12/9/2013	\$49.88
EMPLOYEE								12/9/2013	\$92.35
EMPLOYEE								12/9/2013	\$203.63
EMPLOYEE								12/9/2013	\$73.88
EMPLOYEE								12/9/2013	\$68.01
EMPLOYEE								12/9/2013	\$96.04
EMPLOYEE								12/9/2013	\$81.27
EMPLOYEE								9/16/2013	\$393.72
EMPLOYEE								10/3/2013	\$90.58
EMPLOYEE								10/3/2013	\$126.08
EMPLOYEE								10/3/2013	\$560.44
EMPLOYEE								10/3/2013	\$180.72
EMPLOYEE								10/3/2013	\$103.44
EMPLOYEE								10/3/2013	\$63.92

SOFA 3b Exhibit
Payments to Creditors

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY	DATE OF PAYMENT	AMOUNT PAID
EMPLOYEE								10/3/2013	\$45.60
EMPLOYEE								10/3/2013	\$30.00
EMPLOYEE								10/4/2013	\$594.73
EMPLOYEE								10/7/2013	\$790.86
EMPLOYEE								10/18/2013	\$707.55
EMPLOYEE								10/18/2013	\$17.37
EMPLOYEE								10/31/2013	\$40.63
EMPLOYEE								9/20/2013	\$2,895.70
EMPLOYEE								9/20/2013	\$166.12
EMPLOYEE								9/20/2013	\$14.00
EMPLOYEE								9/20/2013	\$468.15
EMPLOYEE								9/23/2013	\$120.01
EMPLOYEE								9/30/2013	\$337.37
EMPLOYEE								10/1/2013	\$87.62
EMPLOYEE								10/3/2013	\$928.45
EMPLOYEE								10/4/2013	\$40.64
EMPLOYEE								10/14/2013	\$908.07
EMPLOYEE								10/17/2013	\$12.98
EMPLOYEE								10/17/2013	\$51.46
EMPLOYEE								10/22/2013	\$269.96
EMPLOYEE								10/22/2013	\$507.93
EMPLOYEE								10/29/2013	\$761.89
EMPLOYEE								10/31/2013	\$50.01
EMPLOYEE								11/7/2013	\$813.97
EMPLOYEE								12/2/2013	\$398.26
EMPLOYEE								12/2/2013	\$250.00
EMPLOYEE								12/3/2013	\$132.99
EMPLOYEE								12/13/2013	\$354.07
EMPLOYEE								12/13/2013	\$706.23
EMPLOYEE								12/13/2013	\$2,840.78
EMPLOYEE								9/30/2013	\$79.75
EMPLOYEE								9/16/2013	\$500.00
EMPLOYEE								9/17/2013	\$720.50
EMPLOYEE								9/19/2013	\$87.27
EMPLOYEE								9/19/2013	\$87.27
EMPLOYEE								9/19/2013	\$96.96
EMPLOYEE								9/19/2013	\$106.66
EMPLOYEE								9/19/2013	\$576.26
EMPLOYEE								9/19/2013	\$332.69
EMPLOYEE								9/23/2013	\$4,803.98
EMPLOYEE								9/25/2013	\$347.07
EMPLOYEE								10/10/2013	\$511.14
EMPLOYEE								10/10/2013	\$513.23
EMPLOYEE								10/10/2013	\$541.40
EMPLOYEE								10/10/2013	\$417.65
EMPLOYEE								10/10/2013	\$541.47
EMPLOYEE								10/10/2013	\$525.77
EMPLOYEE								10/10/2013	\$517.16
EMPLOYEE								10/10/2013	\$552.89
EMPLOYEE								10/25/2013	\$369.40
EMPLOYEE								10/25/2013	\$197.24
EMPLOYEE								10/25/2013	\$500.00
EMPLOYEE								10/30/2013	\$263.62
EMPLOYEE								11/5/2013	\$200.00
EMPLOYEE								11/12/2013	\$671.52
EMPLOYEE								11/19/2013	\$692.63
EMPLOYEE								11/21/2013	\$246.60
EMPLOYEE								11/25/2013	\$500.00
EMPLOYEE								12/3/2013	\$256.38
EMPLOYEE								12/12/2013	\$921.96
EMPLOYEE								12/12/2013	\$1,149.32
EMPLOYEE								12/10/2013	\$501.48
EMPLOYEE								9/16/2013	\$174.01
EMPLOYEE								9/19/2013	\$375.79

SOFA 3b Exhibit

Payments to Creditors

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY	DATE OF PAYMENT	AMOUNT PAID
EMPLOYEE								9/20/2013	\$215.98
EMPLOYEE								9/26/2013	\$2,662.80
EMPLOYEE								9/27/2013	\$86.50
EMPLOYEE								9/27/2013	\$73.20
EMPLOYEE								10/2/2013	\$43.55
EMPLOYEE								10/2/2013	\$152.71
EMPLOYEE								10/4/2013	\$236.88
EMPLOYEE								10/4/2013	\$253.63
EMPLOYEE								10/4/2013	\$946.00
EMPLOYEE								10/4/2013	\$214.02
EMPLOYEE								10/4/2013	\$237.80
EMPLOYEE								10/4/2013	\$249.34
EMPLOYEE								10/4/2013	\$286.75
EMPLOYEE								10/4/2013	\$626.22
EMPLOYEE								10/4/2013	\$556.43
EMPLOYEE								10/4/2013	\$211.94
EMPLOYEE								10/4/2013	\$456.34
EMPLOYEE								10/4/2013	\$201.78
EMPLOYEE								10/4/2013	\$212.41
EMPLOYEE								10/4/2013	\$107.77
EMPLOYEE								10/4/2013	\$172.52
EMPLOYEE								10/18/2013	\$177.32
EMPLOYEE								10/18/2013	\$201.56
EMPLOYEE								10/18/2013	\$234.81
EMPLOYEE								10/18/2013	\$199.48
EMPLOYEE								10/18/2013	\$184.88
EMPLOYEE								10/18/2013	\$179.16
EMPLOYEE								10/18/2013	\$228.57
EMPLOYEE								10/18/2013	\$234.80
EMPLOYEE								10/18/2013	\$120.52
EMPLOYEE								10/18/2013	\$78.87
EMPLOYEE								10/25/2013	\$70.00
EMPLOYEE								10/25/2013	\$73.88
EMPLOYEE								10/22/2013	\$18.47
EMPLOYEE								10/25/2013	\$76.12
EMPLOYEE								10/28/2013	\$60.96
EMPLOYEE								10/28/2013	\$33.26
EMPLOYEE								10/29/2013	\$516.43
EMPLOYEE								10/31/2013	\$64.10
EMPLOYEE								10/31/2013	\$102.32
EMPLOYEE								11/1/2013	\$220.14
EMPLOYEE								11/1/2013	\$99.73
EMPLOYEE								11/1/2013	\$30.01
EMPLOYEE								11/1/2013	\$1,007.88
EMPLOYEE								11/1/2013	\$86.34
EMPLOYEE								11/1/2013	\$7.28
EMPLOYEE								11/1/2013	\$217.02
EMPLOYEE								11/1/2013	\$294.14
EMPLOYEE								11/1/2013	\$27.93
EMPLOYEE								11/1/2013	\$57.28
EMPLOYEE								11/4/2013	\$110.30
EMPLOYEE								11/4/2013	\$2,453.20
EMPLOYEE								11/4/2013	\$67.60
EMPLOYEE								11/8/2013	\$86.68
EMPLOYEE								11/8/2013	\$40.00
EMPLOYEE								11/18/2013	\$80.00
EMPLOYEE								11/18/2013	\$48.39
EMPLOYEE								11/18/2013	\$54.41
EMPLOYEE								11/21/2013	\$607.27
EMPLOYEE								11/25/2013	\$50.00
EMPLOYEE								12/10/2013	\$18.32
EMPLOYEE								12/12/2013	\$780.09
EMPLOYEE								9/21/2013	\$164.00
EMPLOYER'S UNITY, LLC	PO BOX 173836			DENVER	CO	80217-3836		10/25/2013	\$1,017.00

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY	DATE OF PAYMENT	AMOUNT PAID
ENCORE ENERGY	PO BOX 3607			OMAHA	NE	68103-0607		10/3/2013	\$5,162.51
ENCORE ENERGY	PO BOX 3607			OMAHA	NE	68103-0607		10/25/2013	\$14,662.78
ENCORE ENERGY	PO BOX 3607			OMAHA	NE	68103-0607		11/26/2013	\$67,787.69
ENDERBY GAS, INC.	1405 W HIGHWAY 82			GAINESVILLE	TX	76240-2016		10/18/2013	\$225.00
ENDERBY GAS, INC.	1405 W HIGHWAY 82			GAINESVILLE	TX	76240-2016		11/8/2013	\$3,154.95
ENDERBY GAS, INC.	1405 W HIGHWAY 82			GAINESVILLE	TX	76240-2016		11/22/2013	\$18,000.00
ENDERBY GAS, INC.	1405 W HIGHWAY 82			GAINESVILLE	TX	76240-2016		12/13/2013	\$8,394.56
EXPRESS SEED COMPANY	ATTN: BILL NEIGHBOUR	PO BOX 74352		CLEVELAND	OH	44194-4352		9/27/2013	\$25,000.00
EXPRESS SEED COMPANY	ATTN: BILL NEIGHBOUR	PO BOX 74352		CLEVELAND	OH	44194-4352		9/30/2013	\$25,000.00
EXPRESS SEED COMPANY	ATTN: BILL NEIGHBOUR	PO BOX 74352		CLEVELAND	OH	44194-4352		10/11/2013	\$25,000.00
EXPRESS SEED COMPANY	ATTN: BILL NEIGHBOUR	PO BOX 74352		CLEVELAND	OH	44194-4352		10/18/2013	\$25,000.00
EXPRESS SEED COMPANY	ATTN: BILL NEIGHBOUR	PO BOX 74352		CLEVELAND	OH	44194-4352		12/10/2013	\$67,977.87
EXPRESS SEED COMPANY	ATTN: BILL NEIGHBOUR	PO BOX 74352		CLEVELAND	OH	44194-4352		12/10/2013	\$48,115.20
EXPRESS SEED COMPANY	ATTN: BILL NEIGHBOUR	PO BOX 74352		CLEVELAND	OH	44194-4352		11/19/2013	\$1,610.00
EXPRESS SEED COMPANY	ATTN: BILL NEIGHBOUR	PO BOX 74352		CLEVELAND	OH	44194-4352		11/22/2013	\$2,350.38
EXPRESS SEED COMPANY	ATTN: BILL NEIGHBOUR	PO BOX 74352		CLEVELAND	OH	44194-4352		11/25/2013	\$7,079.10
EXPRESS SEED COMPANY	ATTN: BILL NEIGHBOUR	PO BOX 74352		CLEVELAND	OH	44194-4352		11/25/2013	\$2,758.80
EXPRESS SEED COMPANY	ATTN: BILL NEIGHBOUR	PO BOX 74352		CLEVELAND	OH	44194-4352		11/26/2013	\$16,201.08
EXPRESS SEED COMPANY	ATTN: BILL NEIGHBOUR	PO BOX 74352		CLEVELAND	OH	44194-4352		11/26/2013	\$7,775.26
EXPRESS SEED COMPANY	ATTN: BILL NEIGHBOUR	PO BOX 74352		CLEVELAND	OH	44194-4352		12/2/2013	\$16,485.92
EXPRESS SEED COMPANY	ATTN: BILL NEIGHBOUR	PO BOX 74352		CLEVELAND	OH	44194-4352		12/2/2013	\$3,158.96
EXPRESS SEED COMPANY	ATTN: BILL NEIGHBOUR	PO BOX 74352		CLEVELAND	OH	44194-4352		12/3/2013	\$26,327.20
EXPRESS SEED COMPANY	ATTN: BILL NEIGHBOUR	PO BOX 74352		CLEVELAND	OH	44194-4352		12/4/2013	\$8,981.91
EXPRESS SEED COMPANY	ATTN: BILL NEIGHBOUR	PO BOX 74352		CLEVELAND	OH	44194-4352		12/5/2013	\$6,517.45
EXPRESS SEED COMPANY	ATTN: BILL NEIGHBOUR	PO BOX 74352		CLEVELAND	OH	44194-4352		12/6/2013	\$185.00
EXPRESS SEED COMPANY	ATTN: BILL NEIGHBOUR	PO BOX 74352		CLEVELAND	OH	44194-4352		12/9/2013	\$21,144.10
FARM PLAN	PO BOX 650215	JOHN DEERE FINANCIAL		DALLAS	TX	75265-0215		10/25/2013	\$988.72
FASTENAL COMPANY	PO BOX 978			WINONA	MN	55987-0978		10/25/2013	\$4,189.45
FEDERAL EXPRESS CORPORATION	PO BOX 10306			PALATINE	IL	60055-0306		9/25/2013	\$2,585.83
FEDERAL EXPRESS CORPORATION	PO BOX 10306			PALATINE	IL	60055-0306		10/25/2013	\$1,618.28
FEDERAL EXPRESS CORPORATION	PO BOX 10306			PALATINE	IL	60055-0306		12/12/2013	\$2,406.23
FEDERAL EXPRESS CORPORATION	PO BOX 10306			PALATINE	IL	60055-0306		9/16/2013	\$1,862.23
FIRESIDE APARTMENTS	620 N MURRAY BLVD			COLORADO SPRINGS	CO	80915-3406		10/3/2013	\$3,464.45
FIRESIDE APARTMENTS	620 N MURRAY BLVD			COLORADO SPRINGS	CO	80915-3406		11/13/2013	\$4,168.60
FIRESIDE APARTMENTS	620 N MURRAY BLVD			COLORADO SPRINGS	CO	80915-3406		12/5/2013	\$717.12
FIRESIDE APARTMENTS	620 N MURRAY BLVD			COLORADO SPRINGS	CO	80915-3406		12/5/2013	\$692.12
FIRESIDE APARTMENTS	620 N MURRAY BLVD			COLORADO SPRINGS	CO	80915-3406		12/5/2013	\$692.12
FIRESIDE APARTMENTS	620 N MURRAY BLVD			COLORADO SPRINGS	CO	80915-3406		12/5/2013	\$692.12
FIRESIDE APARTMENTS	620 N MURRAY BLVD			COLORADO SPRINGS	CO	80915-3406		12/5/2013	\$691.52
FIRST INSURANCE FUNDING CORP.	PO BOX 66468			CHICAGO	IL	60666-0468		10/4/2013	\$41,348.01
FIRST INSURANCE FUNDING CORP.	PO BOX 66468			CHICAGO	IL	60666-0468		11/8/2013	\$41,348.01
FIRST INSURANCE FUNDING CORP.	PO BOX 66468			CHICAGO	IL	60666-0468		11/25/2013	\$43,430.41
FOREMOSTCO	PO BOX 162068			MIAMI	FL	33116-2068		10/4/2013	\$3,431.45
GARDERE WYNNE SEWELL LLP	1601 ELM STREET	SUITE 3000		DALLAS	TX	75201		9/16/2013	\$32,237.00
GARDERE WYNNE SEWELL LLP	1601 ELM STREET	SUITE 3000		DALLAS	TX	75201		10/10/2013	\$35,000.00
GARDERE WYNNE SEWELL LLP	1601 ELM STREET	SUITE 3000		DALLAS	TX	75201		10/11/2013	\$10,000.00
GARDERE WYNNE SEWELL LLP	1601 ELM STREET	SUITE 3000		DALLAS	TX	75201		10/18/2013	\$10,000.00
GARDERE WYNNE SEWELL LLP	1601 ELM STREET	SUITE 3000		DALLAS	TX	75201		10/25/2013	\$10,000.00
GARDERE WYNNE SEWELL LLP	1601 ELM STREET	SUITE 3000		DALLAS	TX	75201		10/31/2013	\$64,946.88
GARDERE WYNNE SEWELL LLP	1601 ELM STREET	SUITE 3000		DALLAS	TX	75201		11/5/2013	\$70,639.76
GARDERE WYNNE SEWELL LLP	1601 ELM STREET	SUITE 3000		DALLAS	TX	75201		11/6/2013	\$15,000.00
GARDERE WYNNE SEWELL LLP	1601 ELM STREET	SUITE 3000		DALLAS	TX	75201		11/7/2013	\$15,000.00
GARDERE WYNNE SEWELL LLP	1601 ELM STREET	SUITE 3000		DALLAS	TX	75201		11/8/2013	\$45,000.00
GARDERE WYNNE SEWELL LLP	1601 ELM STREET	SUITE 3000		DALLAS	TX	75201		11/15/2013	\$40,000.00
GARDERE WYNNE SEWELL LLP	1601 ELM STREET	SUITE 3000		DALLAS	TX	75201		11/21/2013	\$45,000.00
GARDERE WYNNE SEWELL LLP	1601 ELM STREET	SUITE 3000		DALLAS	TX	75201		11/27/2013	\$31,000.00
GARDERE WYNNE SEWELL LLP	1601 ELM STREET	SUITE 3000		DALLAS	TX	75201		12/3/2013	\$40,000.00
GEMPLER'S	PO BOX 5176	ACCOUNT NO 6396205		JANESVILLE	WI	53547-5176		10/18/2013	\$500.20
GLOBAL GROWERS RESOURCES	21800 SW 162ND AVE			GOULDS	FL	33170-2004		10/18/2013	\$7,767.60
GLOBAL LINK PARTNERS, LTD.	13938A CEDAR RD # 338			CLEVELAND	OH	44118-3204		10/11/2013	\$2,989.44
GLOECKNER & COMPANY, INC.	600 MAMARONECK AVE			HARRISON	NY	10528-1631		12/2/2013	\$1,450.32
GLOECKNER & COMPANY, INC.	600 MAMARONECK AVE			HARRISON	NY	10528-1631		12/3/2013	\$538.99
GMAC								10/15/2013	\$2,028.98
GRAINGER	PO BOX 419267	DEPT 800570731		KANSAS CITY	MO	64141-6267		11/22/2013	\$19,997.81

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY	DATE OF PAYMENT	AMOUNT PAID
GREEN MARKET SYSTEMS INC.	161 HIGH ST SE STE 206A			SALEM	OR	97301-3610		10/11/2013	\$5,466.85
GREEN MARKET SYSTEMS INC.	161 HIGH ST SE STE 206A			SALEM	OR	97301-3610		11/21/2013	\$13,211.75
GREENHOUSE HOLDINGS, LLC	PO BOX 33695	ATTN: ACCOUNTS RECEIVABLE		DENVER	CO	80233-0695		10/3/2013	\$50,317.75
GREENHOUSE HOLDINGS, LLC	PO BOX 33695	ATTN: ACCOUNTS RECEIVABLE		DENVER	CO	80233-0695		10/18/2013	\$22,925.14
GREENHOUSE HOLDINGS, LLC	PO BOX 33695	ATTN: ACCOUNTS RECEIVABLE		DENVER	CO	80233-0695		11/27/2013	\$35,294.63
GREENHOUSE SERVICES FOUNDATION	8200 S QUEBEC ST # A3-720			CENTENNIAL	CO	80112-4411		10/3/2013	\$53,427.00
GREENHOUSE SERVICES FOUNDATION	8200 S QUEBEC ST # A3-720			CENTENNIAL	CO	80112-4411		10/11/2013	\$8,710.62
GREENHOUSE SERVICES FOUNDATION	8200 S QUEBEC ST # A3-720			CENTENNIAL	CO	80112-4411		10/25/2013	\$5,738.16
GREENHOUSE SERVICES FOUNDATION	8200 S QUEBEC ST # A3-720			CENTENNIAL	CO	80112-4411		11/27/2013	\$15,633.59
GROWERS SUPPLY	1395 JOHN FITCH BLVD			SOUTH WINDSOR	CT	06074-1029		10/18/2013	\$6,535.74
GXS	PO BOX 640371			PITTSBURGH	PA	15264-0371		11/12/2013	\$153.77
HANSEN SUPPLY	PO BOX 526			OWINGS MILLS	MD	21117-0526		10/25/2013	\$1,789.20
HARLAND CLARKE								11/1/2013	\$230.41
HARRISONVILLE WINNELSON CO	1600 W MECHANIC ST			HARRISONVILLE	MO	64701-7801		10/4/2013	\$949.16
HAVECON GREENHOUSE BUILDERS	PO BOX 25			BLEISWIJK	NETHERLANDS	2665 JE		10/25/2013	\$1,874.61
HERITAGE TRACTOR, INC.	2606 E ROCK HAVEN RD			HARRISONVILLE	MO	64701-4015		11/25/2013	\$33.09
HIGHLAND SUPPLY CORPORATION	PO BOX 790044	DEPT 395		SAINT LOUIS	MO	63179-0044		11/8/2013	\$77,716.84
HINCKLEY SPRINGS	PO BOX 660579			DALLAS	TX	75266-0579		10/3/2013	\$51.41
HINCKLEY SPRINGS	PO BOX 660579			DALLAS	TX	75266-0579		10/18/2013	\$75.52
HOME DEPOT/GEFC	PO BOX 183176	DEPT 32 - 2503741419		COLUMBUS	OH	43218-3176		10/11/2013	\$7,112.07
HOME DEPOT/GEFC	PO BOX 183176	DEPT 32 - 2503741419		COLUMBUS	OH	43218-3176		10/25/2013	\$1,503.00
HOME DEPOT/GEFC	PO BOX 183176	DEPT 32 - 2503741419		COLUMBUS	OH	43218-3176		11/22/2013	\$4,192.84
HOTSY EQUIPMENT OF NORTHERN CO	101 13TH ST			GREELEY	CO	80631-4264		12/3/2013	\$101.63
HYDRO-GARDENS	8765 VOLLMER RD			COLORADO SPRINGS	CO	80908-4710		10/18/2013	\$571.51
HYDRO-GARDENS	8765 VOLLMER RD			COLORADO SPRINGS	CO	80908-4710		10/23/2013	\$1,542.98
I3 TECHNOLOGY GROUP, INC.	37 S MAIN ST			WEBB CITY	MO	64870-2378		10/25/2013	\$135.00
IBM, CORP	PO BOX 676673			DALLAS	TX	75267-6673		10/11/2013	\$106.04
IBM, CORP	PO BOX 676673			DALLAS	TX	75267-6673		10/18/2013	\$106.04
INTEGRACOLOR	PO BOX 671172			DALLAS	TX	75267-1172		10/25/2013	\$66,685.95
INTEGRACOLOR	PO BOX 671172			DALLAS	TX	75267-1172		11/27/2013	\$780.23
INTEGRACOLOR	PO BOX 671172			DALLAS	TX	75267-1172		12/10/2013	\$7,116.99
INTERNAL REVENUE SERVICE	PO BOX 7317	CENTRALIZED INSOLVENCY OPERATION		PHILADELPHIA	PA	19101-7317		9/18/2013	\$485.00
INTERTEK TESTING SVS, NA INC	165 MAIN STREET			CORTLAND	NY	13045		12/2/2013	\$900.00
IPC	PO BOX 668307			POMPAÑO BEACH	FL	33066-8307		10/4/2013	\$2,399.66
J S I, LLC.	15621 W 87TH STREET PKWY # 210			LENEXA	KS	66219-1435		10/16/2013	\$1,078.09
KASPER AUTO PARTS, INC.	120 S OLD 71			ADRIAN	MO	64720		10/25/2013	\$2,187.85
KILLAM GAS BURNER CO.	1125 S INCA ST			DENVER	CO	80223-3109		10/25/2013	\$626.41
KUTAK ROCK LLP	PO BOX 30057			OMAHA	NE	68103-1157		10/23/2013	\$5,250.00
LANDMARK PLASTIC CORPORATION	PO BOX 742243			ATLANTA	GA	30374-2243		10/31/2013	\$8,356.00
LANE EQUIPMENT CO-SAN ANTONIO	1507 WEST AVE			SAN ANTONIO	TX	78201		10/25/2013	\$75.38
LANGE LABEL, LLC	PO BOX 642			GOLDEN	CO	80402-0642		11/1/2013	\$6,228.17
LANGE LABEL, LLC	PO BOX 642			GOLDEN	CO	80402-0642		11/15/2013	\$15,681.40
LATISYS	393 INVERNESS PKWY			ENGLEWOOD	CO	80112		11/8/2013	\$600.00
LATISYS	393 INVERNESS PKWY			ENGLEWOOD	CO	80112		11/27/2013	\$2,550.00
LEE COUNTY WATER SUPPLY CORP	PO BOX 8			GIDDINGS	TX	78942-0008		10/11/2013	\$405.18
LEE COUNTY WATER SUPPLY CORP	PO BOX 8			GIDDINGS	TX	78942-0008		10/25/2013	\$415.18
LEE COUNTY WATER SUPPLY CORP	PO BOX 8			GIDDINGS	TX	78942-0008		11/8/2013	\$304.59
LENERTZ INDUSTRIAL SUPPLY CO.	725 VENTURA ST			AURORA	CO	80011-7900		11/1/2013	\$4,022.40
LENERTZ INDUSTRIAL SUPPLY CO.	725 VENTURA ST			AURORA	CO	80011-7900		11/15/2013	\$1,005.60
LIBERTY UTILITIES	12725 W INDIAN SCHOOL RD STE D101			AVONDALE	AZ	85392-9524		10/18/2013	\$4,705.04
LIBERTY UTILITIES	12725 W INDIAN SCHOOL RD STE D101			AVONDALE	AZ	85392-9524		11/1/2013	\$10,763.16
LIZWHE								11/8/2013	\$280.00
LONGHORN INC.	1220 SHADY OAKS DR			DENTON	TX	76205-7972		10/2/2013	\$536.49
LONGHORN INC.	1220 SHADY OAKS DR			DENTON	TX	76205-7972		10/2/2013	\$273.73
LOWE'S COMPANIES, INC.	PO BOX 530954			ATLANTA	GA	30353-0954		10/2/2013	\$113.58
LOWE'S COMPANIES, INC.	PO BOX 530954			ATLANTA	GA	30353-0954		10/4/2013	\$23.78
LOWE'S COMPANIES, INC.	PO BOX 530954			ATLANTA	GA	30353-0954		10/17/2013	\$34.85
LOWE'S COMPANIES, INC.	PO BOX 530954			ATLANTA	GA	30353-0954		10/24/2013	\$218.84
LOWE'S COMPANIES, INC.	PO BOX 530954			ATLANTA	GA	30353-0954		11/1/2013	\$102.75
LOWE'S COMPANIES, INC.	PO BOX 530954			ATLANTA	GA	30353-0954		12/3/2013	\$332.60
MAASS BUTANE CO	491 S MAIN ST			GIDDINGS	TX	78942-4115		10/3/2013	\$338.33
MAASS BUTANE CO	491 S MAIN ST			GIDDINGS	TX	78942-4115		11/26/2013	\$5,409.40
MASTERTAG	PO BOX 67			MONTAGUE	MI	49437-0067		10/25/2013	\$15,756.10
MASTERTAG	PO BOX 67			MONTAGUE	MI	49437-0067		11/15/2013	\$7,759.48

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY	DATE OF PAYMENT	AMOUNT PAID
MASTERTAG	PO BOX 67			MONTAGUE	MI	49437-0067		12/5/2013	\$48,300.19
MASTERTAG	PO BOX 67			MONTAGUE	MI	49437-0067		12/10/2013	\$1,343.80
METROLINA GREENHOUSES, INC.	ATTN: MICHAEL COLITTI	16400 HUNTERSVILLE-CONCORD RD.		HUNTERSVILLE	NC	28078		10/25/2013	\$17,540.60
METROPLEX WOOD PRODUCTS	7501 SCHNEIDER ST			HOUSTON	TX	77093		11/8/2013	\$303.10
MFA OIL AND PROPANE	PO BOX 27			HARRISONVILLE	MO	64701-0027		10/3/2013	\$1,753.23
MFA OIL AND PROPANE	PO BOX 27			HARRISONVILLE	MO	64701-0027		10/25/2013	\$1,413.84
MICHAEL PAUL RIVERA								9/26/2013	\$375.75
MICHAEL PAUL RIVERA								10/3/2013	\$708.00
MICHAEL PAUL RIVERA								10/8/2013	\$708.00
MICHAEL PAUL RIVERA								10/14/2013	\$716.00
MICHAEL PAUL RIVERA								9/26/2013	\$675.00
MICHAEL PAUL RIVERA								9/27/2013	\$716.85
MICHAEL PAUL RIVERA								9/27/2013	\$716.60
MICHAEL PAUL RIVERA								10/21/2013	\$381.00
MICHELLS SEED	PO BOX 60160			KING OF PRUSSIA	PA	19406-0160		12/3/2013	\$175.85
MID-AMERICAN GROWERS	PO BOX 71011			CHICAGO	IL	60694-1011		11/25/2013	\$20,601.00
MID-AMERICAN GROWERS	PO BOX 71011			CHICAGO	IL	60694-1011		11/26/2013	\$20,685.60
MISSOURI DEPT. OF AGRICULTURE	PLANT INDUSTRIES DIVISION- PPC	DEPARTMENT OF AGRICULTURE	PO BOX 630	JEFFERSON CITY	MO	65102		10/3/2013	\$125.00
MISSOURI GAS ENERGY	PO BOX 219255			KANSAS CITY	MO	64121-9255		10/1/2013	\$261.25
MISSOURI GAS ENERGY	PO BOX 219255			KANSAS CITY	MO	64121-9255		10/18/2013	\$391.84
MISSOURI GAS ENERGY	PO BOX 219255			KANSAS CITY	MO	64121-9255		11/1/2013	\$3,910.07
MISSOURI GAS ENERGY	PO BOX 219255			KANSAS CITY	MO	64121-9255		11/15/2013	\$3,213.56
MOUNTAIN VIEW ELECTRIC ASSN.	11140 E WOODMEN RD			FALCON	CO	80831-8199		9/30/2013	\$5,431.47
MOUNTAIN VIEW ELECTRIC ASSN.	11140 E WOODMEN RD			FALCON	CO	80831-8199		10/18/2013	\$6,639.51
MOUNTAIN VIEW ELECTRIC ASSN.	11140 E WOODMEN RD			FALCON	CO	80831-8199		11/15/2013	\$8,587.86
MURRAY HILL APARTMENTS	4225 GALLEY RD			COLORADO SPRINGS	CO	80909-5443		10/3/2013	\$804.02
MURRAY HILL APARTMENTS	4225 GALLEY RD			COLORADO SPRINGS	CO	80909-5443		11/14/2013	\$822.90
MYERS INDUSTRIES INC.	ATTN: DON GEISLER	LAWN & GARDEN GROUP	24284 NETWORK PLACE	CHICAGO	IL	60673-1242		11/19/2013	\$97.19
MYERS INDUSTRIES INC.	ATTN: DON GEISLER	LAWN & GARDEN GROUP	24284 NETWORK PLACE	CHICAGO	IL	60673-1242		9/16/2013	\$4,097.52
MYERS INDUSTRIES INC.	ATTN: DON GEISLER	LAWN & GARDEN GROUP	24284 NETWORK PLACE	CHICAGO	IL	60673-1242		9/20/2013	\$3,004.59
MYERS INDUSTRIES INC.	ATTN: DON GEISLER	LAWN & GARDEN GROUP	24284 NETWORK PLACE	CHICAGO	IL	60673-1242		9/27/2013	\$30,000.00
MYERS INDUSTRIES INC.	ATTN: DON GEISLER	LAWN & GARDEN GROUP	24284 NETWORK PLACE	CHICAGO	IL	60673-1242		10/4/2013	\$30,000.00
MYERS INDUSTRIES INC.	ATTN: DON GEISLER	LAWN & GARDEN GROUP	24284 NETWORK PLACE	CHICAGO	IL	60673-1242		10/11/2013	\$30,000.00
MYERS INDUSTRIES INC.	ATTN: DON GEISLER	LAWN & GARDEN GROUP	24284 NETWORK PLACE	CHICAGO	IL	60673-1242		10/18/2013	\$60,494.60
MYERS INDUSTRIES INC.	ATTN: DON GEISLER	LAWN & GARDEN GROUP	24284 NETWORK PLACE	CHICAGO	IL	60673-1242		10/25/2013	\$30,000.00
MYERS INDUSTRIES INC.	ATTN: DON GEISLER	LAWN & GARDEN GROUP	24284 NETWORK PLACE	CHICAGO	IL	60673-1242		10/28/2013	\$15,964.00
MYERS INDUSTRIES INC.	ATTN: DON GEISLER	LAWN & GARDEN GROUP	24284 NETWORK PLACE	CHICAGO	IL	60673-1242		11/18/2013	\$643.80
NAPA CALHAN	519 DENVER ST			CALHAN	CO	80808		10/25/2013	\$710.17
NATIONAL LIME & STONE	PO BOX 120			FINDLAY	OH	45839-0120		10/25/2013	\$5,250.00
NETWORK PACKAGING LLC	5000 E 41ST AVE STE B			DENVER	CO	80216-4407		10/11/2013	\$6,920.48
NETWORK PACKAGING LLC	5000 E 41ST AVE STE B			DENVER	CO	80216-4407		11/15/2013	\$4,844.71
NORVELL PROPERTIES LLC	PO BOX 89			PEYTON	CO	80831-0089		10/3/2013	\$695.00
NORVELL PROPERTIES LLC	PO BOX 89			PEYTON	CO	80831-0089		11/13/2013	\$695.00
OLSON PLUMBING AND HEATING CO	PO BOX 2556			COLORADO SPRINGS	CO	80901-2556		10/25/2013	\$5,183.74
OPTUMHEALTH BANK	PO BOX 271629			SALT LAKE CITY	UT	84127-1629		10/7/2013	\$1,344.88
OPTUMHEALTH BANK	PO BOX 271629			SALT LAKE CITY	UT	84127-1629		10/18/2013	\$2,672.44
OPTUMHEALTH BANK	PO BOX 271629			SALT LAKE CITY	UT	84127-1629		11/8/2013	\$672.44
OPTUMHEALTH BANK	PO BOX 271629			SALT LAKE CITY	UT	84127-1629		11/20/2013	\$2,672.44
O'REILLY AUTO PARTS	PO BOX 9464			SPRINGFIELD	MO	65801-9464		10/11/2013	\$480.99
O'REILLY AUTO PARTS	PO BOX 9464			SPRINGFIELD	MO	65801-9464		10/25/2013	\$277.37
OSAGE VALLEY ELECTRIC	530 N PECULIAR DR			PECULIAR	MO	64078		10/3/2013	\$11,462.35
OSAGE VALLEY ELECTRIC	530 N PECULIAR DR			PECULIAR	MO	64078		10/18/2013	\$10,165.25
OSAGE VALLEY ELECTRIC	530 N PECULIAR DR			PECULIAR	MO	64078		11/15/2013	\$8,100.17
PAM SHIPLEY, COLLECTOR	2725 CANTRELL RD			HARRISONVILLE	MO	64701		9/27/2013	\$25.00
PINDSTRUP MOSEBRUG A/S	ATTN: SOREN MOLLER NIELSEN	PINDSTRUP, DK-8550		RYOMGAARD			DENMARK	10/25/2013	\$17,192.25
PINNACOL ASSURANCE	7501 E LOWRY BLVD			DENVER	CO	80230-7000		10/18/2013	\$31,930.36
PINNACOL ASSURANCE	7501 E LOWRY BLVD			DENVER	CO	80230-7000		11/8/2013	\$33,205.93
PINNACOL ASSURANCE	7501 E LOWRY BLVD			DENVER	CO	80230-7000		10/8/2013	\$25,113.00
PINNACOL ASSURANCE	7501 E LOWRY BLVD			DENVER	CO	80230-7000		11/25/2013	\$87,572.10
PREMIER HORTICULTURE INC.	127 S. 5TH ST., #300			QUAKERTOWN	PA	18951		12/6/2013	\$15,509.12
PROGRESSIVE WASTE SOLUTIONS	2301 EAGLE PKWY STE 200			FORT WORTH	TX	76177-2326		10/18/2013	\$123.26
PROGRESSIVE WASTE SOLUTIONS	2301 EAGLE PKWY STE 200			FORT WORTH	TX	76177-2326		11/1/2013	\$1,063.44
PROGRESSIVE WASTE SOLUTIONS	2301 EAGLE PKWY STE 200			FORT WORTH	TX	76177-2326		11/15/2013	\$123.26
PROGRESSIVE WASTE SOLUTIONS	2301 EAGLE PKWY STE 200			FORT WORTH	TX	76177-2326		9/30/2013	\$659.78

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY	DATE OF PAYMENT	AMOUNT PAID
PROKOP ENVIRONMENTAL LLC	9457 SOUTH UNIVERSITY BLVD			HIGHLANDS RANCH	CO	80126		10/18/2013	\$1,595.00
PUBLIC WATER SUPPLY DIST. #4	PO BOX 250			HARRISONVILLE	MO	64701-0250		10/11/2013	\$1,180.68
PUBLIC WATER SUPPLY DIST. #4	PO BOX 250			HARRISONVILLE	MO	64701-0250		10/18/2013	\$1,219.05
PUBLIC WATER SUPPLY DIST. #4	PO BOX 250			HARRISONVILLE	MO	64701-0250		11/15/2013	\$939.90
R J HOLDINGS	9636 HECKSCHER DR			JACKSONVILLE	FL	32226-2429		10/3/2013	\$750.00
R J HOLDINGS	9636 HECKSCHER DR			JACKSONVILLE	FL	32226-2429		11/15/2013	\$750.00
R.P. STERNER, INC.	973 S BEECH ST			LAKEWOOD	CO	80228-3011		10/18/2013	\$1,877.00
RASMUSSEN MECHANICAL CORP.	3975 E 56TH AVE UNIT A17			COMMERCE CITY	CO	80022-3662		10/16/2013	\$16,500.00
REGIONS BANK CAPITAL MARKETS	TWO BUCKHEAD PLAZA SUITE 400	3050 PEACHTREE RD NW		ATLANTA	GA	30305		10/31/2013	\$12,806.97
REGIONS BANK CAPITAL MARKETS	TWO BUCKHEAD PLAZA SUITE 400	3050 PEACHTREE RD NW		ATLANTA	GA	30305		11/29/2013	\$12,227.73
REGIONS BANK CAPITAL MARKETS	TWO BUCKHEAD PLAZA SUITE 400	3050 PEACHTREE RD NW		ATLANTA	GA	30305		9/30/2013	\$12,993.19
REGIONS BANK CAPITAL MARKETS	TWO BUCKHEAD PLAZA SUITE 400	3050 PEACHTREE RD NW		ATLANTA	GA	30305		10/9/2013	\$1,992.13
REGIONS BANK CAPITAL MARKETS	TWO BUCKHEAD PLAZA SUITE 400	3050 PEACHTREE RD NW		ATLANTA	GA	30305		10/15/2013	\$136,992.37
REGIONS BANK CAPITAL MARKETS	TWO BUCKHEAD PLAZA SUITE 400	3050 PEACHTREE RD NW		ATLANTA	GA	30305		11/12/2013	\$2,442.56
REGIONS BANK CAPITAL MARKETS	TWO BUCKHEAD PLAZA SUITE 400	3050 PEACHTREE RD NW		ATLANTA	GA	30305		11/15/2013	\$47,091.95
REGIONS BANK CAPITAL MARKETS	TWO BUCKHEAD PLAZA SUITE 400	3050 PEACHTREE RD NW		ATLANTA	GA	30305		12/9/2013	\$2,499.08
REGIONS BANK CAPITAL MARKETS	TWO BUCKHEAD PLAZA SUITE 400	3050 PEACHTREE RD NW		ATLANTA	GA	30305		12/9/2013	\$185.00
REGIONS BANK CAPITAL MARKETS	TWO BUCKHEAD PLAZA SUITE 400	3050 PEACHTREE RD NW		ATLANTA	GA	30305		12/13/2013	\$29,644.97
REPUBLIC SERVICES	18500 N ALLIED WAY			PHOENIX	AZ	85054		10/23/2013	\$760.84
REPUBLIC SERVICES	18500 N ALLIED WAY			PHOENIX	AZ	85054		11/15/2013	\$57.25
RHODES HEATING & COOLING	201 E KIRK ST			HARRISONVILLE	MO	64701-3228		12/9/2013	\$365.00
RITE AID CORPORATION	PO BOX 3165	ATTN: CHRIS ROSER INV ACCT		HARRISBURG	PA	17105-3165		11/19/2013	\$7,036.52
SAM HILL OIL, INC.	SHOCO OIL INC	ATTN LOCKBOX 6052	PO BOX 17814	DENVER	CO	80217		10/18/2013	\$976.26
SAM HILL OIL, INC.	SHOCO OIL INC	ATTN LOCKBOX 6052	PO BOX 17814	DENVER	CO	80217		10/25/2013	\$1,114.33
SANGER HARDWARE	620 SOUTH STEMMONS			SANGER	TX	76266		11/11/2013	\$54.18
SCOULER & COMPANY	445 PARK AVE #9			NEW YORK	NY	10022		9/23/2013	\$25,000.00
SCOULER & COMPANY	445 PARK AVE #9			NEW YORK	NY	10022		9/27/2013	\$19,009.50
SCOULER & COMPANY	445 PARK AVE #9			NEW YORK	NY	10022		10/4/2013	\$34,500.00
SCOULER & COMPANY	445 PARK AVE #9			NEW YORK	NY	10022		10/11/2013	\$36,343.55
SCOULER & COMPANY	445 PARK AVE #9			NEW YORK	NY	10022		10/18/2013	\$37,915.50
SCOULER & COMPANY	445 PARK AVE #9			NEW YORK	NY	10022		10/25/2013	\$46,402.50
SCOULER & COMPANY	445 PARK AVE #9			NEW YORK	NY	10022		10/31/2013	\$56,856.00
SCOULER & COMPANY	445 PARK AVE #9			NEW YORK	NY	10022		11/5/2013	\$66,843.75
SCOULER & COMPANY	445 PARK AVE #9			NEW YORK	NY	10022		11/6/2013	\$22,323.55
SCOULER & COMPANY	445 PARK AVE #9			NEW YORK	NY	10022		11/6/2013	\$17,560.50
SCOULER & COMPANY	445 PARK AVE #9			NEW YORK	NY	10022		11/7/2013	\$10,074.00
SCOULER & COMPANY	445 PARK AVE #9			NEW YORK	NY	10022		11/8/2013	\$25,000.00
SCOULER & COMPANY	445 PARK AVE #9			NEW YORK	NY	10022		11/15/2013	\$20,000.00
SCOULER & COMPANY	445 PARK AVE #9			NEW YORK	NY	10022		11/21/2013	\$38,157.00
SCOULER & COMPANY	445 PARK AVE #9			NEW YORK	NY	10022		11/22/2013	\$75,000.00
SCOULER & COMPANY	445 PARK AVE #9			NEW YORK	NY	10022		11/27/2013	\$20,907.00
SCOULER & COMPANY	445 PARK AVE #9			NEW YORK	NY	10022		11/27/2013	\$1,733.21
SCOULER & COMPANY	445 PARK AVE #9			NEW YORK	NY	10022		12/2/2013	\$2,886.00
SCOULER & COMPANY	445 PARK AVE #9			NEW YORK	NY	10022		12/3/2013	\$23,234.96
SHOPPA	628 S DILL STREET			EAST BERNARD	TX	77435		10/25/2013	\$497.95
SHOPPA	628 S DILL STREET			EAST BERNARD	TX	77435		11/11/2013	\$568.21
SHS GRIFFIN	15401 COLLECTION CENTER DR			CHICAGO	IL	60693-0154		11/19/2013	\$1,266.00
SHS GRIFFIN	15401 COLLECTION CENTER DR			CHICAGO	IL	60693-0154		11/25/2013	\$9,802.72
SHS GRIFFIN	15401 COLLECTION CENTER DR			CHICAGO	IL	60693-0154		11/26/2013	\$4,082.43
SHS GRIFFIN	15401 COLLECTION CENTER DR			CHICAGO	IL	60693-0154		11/27/2013	\$2,443.80
SHS GRIFFIN	15401 COLLECTION CENTER DR			CHICAGO	IL	60693-0154		12/2/2013	\$3,376.16
SHS GRIFFIN	15401 COLLECTION CENTER DR			CHICAGO	IL	60693-0154		12/2/2013	\$1,323.49
SHS GRIFFIN	15401 COLLECTION CENTER DR			CHICAGO	IL	60693-0154		12/3/2013	\$3,634.56
SHS GRIFFIN	15401 COLLECTION CENTER DR			CHICAGO	IL	60693-0154		12/4/2013	\$5,038.13
SHS GRIFFIN	15401 COLLECTION CENTER DR			CHICAGO	IL	60693-0154		12/5/2013	\$3,564.47
SHS GRIFFIN	15401 COLLECTION CENTER DR			CHICAGO	IL	60693-0154		12/6/2013	\$10,613.87
SIERRA SPRINGS	PO BOX 660579			DALLAS	TX	75266-0579		10/18/2013	\$181.07
SIERRA SPRINGS	PO BOX 660579			DALLAS	TX	75266-0579		10/1/2013	\$241.02
SKYBEAM	PO BOX 2948			OMAHA	NE	68103-2948		10/3/2013	\$92.31
SKYBEAM	PO BOX 2948			OMAHA	NE	68103-2948		10/25/2013	\$97.31
SMB HOLDINGS, LLC	9575 DOLTON WAY			HIGHLANDS RANCH	CO	80126-4972		10/3/2013	\$65,000.00
SMB HOLDINGS, LLC	9575 DOLTON WAY			HIGHLANDS RANCH	CO	80126-4972		11/15/2013	\$65,000.00
SMB HOLDINGS, LLC	9575 DOLTON WAY			HIGHLANDS RANCH	CO	80126-4972		12/3/2013	\$97,783.64
SMB RISK SERVICES, LLC	9575 DOLTON WAY			HIGHLANDS RANCH	CO	80126-4972		11/22/2013	\$55,000.00

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY	DATE OF PAYMENT	AMOUNT PAID
SMC PACKAGING - ARROWHEAD CONT	4330 CLAY BLVD			KANSAS CITY	MO	64130		11/11/2013	\$3,900.00
SOIL AND PLANT TESTING LABORAT	23 MUMFORD HALL			COLUMBIA	MO	65211-6150		10/31/2013	\$94.00
SPRINT	PO BOX 219530			KANSAS CITY	MO	64121-9530		11/8/2013	\$762.12
SPS COMMERCE, INC.	PO BOX 9202	VB BOX 3		MINNEAPOLIS	MN	55480-9202		10/8/2013	\$200.00
SPS COMMERCE, INC.	PO BOX 9202	VB BOX 3		MINNEAPOLIS	MN	55480-9202		11/7/2013	\$200.00
SSG ADVISORS, LLC	300 BARR HARBOR DR			W CONSHOHCKEN	PA	19428		10/16/2013	\$25,000.00
SSG ADVISORS, LLC	300 BARR HARBOR DR			W CONSHOHCKEN	PA	19428		11/8/2013	\$36,057.27
SSG ADVISORS, LLC	300 BARR HARBOR DR			W CONSHOHCKEN	PA	19428		12/2/2013	\$25,000.00
STAR TEX PROPANE, INC.	2009 S JACK KULTGEN EXPWY			WACO	TX	76706		11/8/2013	\$2,851.80
STAR TEX PROPANE, INC.	2009 S JACK KULTGEN EXPWY			WACO	TX	76706		11/22/2013	\$5,000.00
STAR TEX PROPANE, INC.	2009 S JACK KULTGEN EXPWY			WACO	TX	76706		12/12/2013	\$384.00
STARCOM COMPUTER CORPORATION	19020 BOTHELL WAY NE STE B			BOTHELL	WA	98011-2996		10/25/2013	\$16,910.00
STATE COMPTROLLER	111 E 17TH ST	COMPTROLLER OF PUBLIC ACCOUNTS		AUSTIN	TX	78774-0100		11/18/2013	\$2,628.87
STUART HOSE AND PIPE COMPANY	701 RIVERSIDE DR			FORT WORTH	TX	76111-4401		10/29/2013	\$61.49
SUMMIT PLASTIC COMPANY	PO BOX 931966			CLEVELAND	OH	44193-0004		9/27/2013	\$15,000.00
SUMMIT PLASTIC COMPANY	PO BOX 931966			CLEVELAND	OH	44193-0004		10/4/2013	\$15,000.00
SUMMIT PLASTIC COMPANY	PO BOX 931966			CLEVELAND	OH	44193-0004		10/4/2013	\$8,997.57
SUMMIT PLASTIC COMPANY	PO BOX 931966			CLEVELAND	OH	44193-0004		10/11/2013	\$15,000.00
SUMMIT PLASTIC COMPANY	PO BOX 931966			CLEVELAND	OH	44193-0004		10/18/2013	\$15,000.00
SUMMIT PLASTIC COMPANY	PO BOX 931966			CLEVELAND	OH	44193-0004		10/25/2013	\$15,000.00
SUMMIT PLASTIC COMPANY	PO BOX 931966			CLEVELAND	OH	44193-0004		11/27/2013	\$13,022.80
SUMMIT PLASTIC COMPANY	PO BOX 931966			CLEVELAND	OH	44193-0004		12/3/2013	\$909.75
SUN COAST RESOURCES, INC.	ATTN: TABITHA CARTER	PO BOX 202603		DALLAS	TX	75320		10/3/2013	\$2,797.96
SUN COAST RESOURCES, INC.	ATTN: TABITHA CARTER	PO BOX 202603		DALLAS	TX	75320		10/18/2013	\$4,866.59
SUN COAST RESOURCES, INC.	ATTN: TABITHA CARTER	PO BOX 202603		DALLAS	TX	75320		10/25/2013	\$23,569.82
SUN COAST RESOURCES, INC.	ATTN: TABITHA CARTER	PO BOX 202603		DALLAS	TX	75320		11/15/2013	\$35,432.94
SUN COAST RESOURCES, INC.	ATTN: TABITHA CARTER	PO BOX 202603		DALLAS	TX	75320		11/22/2013	\$30,000.00
SUN COAST RESOURCES, INC.	ATTN: TABITHA CARTER	PO BOX 202603		DALLAS	TX	75320		11/27/2013	\$26,700.00
SUN COAST RESOURCES, INC.	ATTN: TABITHA CARTER	PO BOX 202603		DALLAS	TX	75320		12/3/2013	\$24,300.00
SUN COAST RESOURCES, INC.	ATTN: TABITHA CARTER	PO BOX 202603		DALLAS	TX	75320		12/5/2013	\$25,575.00
SUTHERLANDS	2200 S COMMERCIAL ST			HARRISONVILLE	MO	64701-3110		9/16/2013	\$147.21
SUTHERLANDS	2200 S COMMERCIAL ST			HARRISONVILLE	MO	64701-3110		10/30/2013	\$433.14
SUTHERLANDS	2200 S COMMERCIAL ST			HARRISONVILLE	MO	64701-3110		10/31/2013	\$213.85
TAGAWA GREENHOUSES	17999 COUNTY ROAD 4			BRIGHTON	CO	80603-9731		10/22/2013	\$10,375.00
TEXAS DEPT OF LICENSING & REG.	PO BOX 12157			AUSTIN	TX	78711-2157		10/11/2013	\$390.00
TEXAS DEPT. OF AGRICULTURE	PO BOX 12847			AUSTIN	TX	78711-2847		10/11/2013	\$470.00
TEXAS DISPOSAL SYSTEMS, INC.	PO BOX 660816			DALLAS	TX	75266-0816		10/3/2013	\$352.32
TEXAS DISPOSAL SYSTEMS, INC.	PO BOX 660816			DALLAS	TX	75266-0816		10/18/2013	\$357.84
TEXAS DISPOSAL SYSTEMS, INC.	PO BOX 660816			DALLAS	TX	75266-0816		11/15/2013	\$352.32
TEXAS GAS SERVICE	PO BOX 219913			KANSAS CITY	MO	64121-9913		10/3/2013	\$806.12
TEXAS GAS SERVICE	PO BOX 219913			KANSAS CITY	MO	64121-9913		10/25/2013	\$830.14
TEXAS GAS SERVICE	PO BOX 219913			KANSAS CITY	MO	64121-9913		11/27/2013	\$728.84
TEXAS GAS SERVICE	PO BOX 219913			KANSAS CITY	MO	64121-9913		11/27/2013	\$489.89
THE UPS STORE	837 S KUNER RD			BRIGHTON	CO	80601-2857		11/22/2013	\$46.00
TOWN & COUNTRY DISPOSAL	PO BOX 10			HARRISONVILLE	MO	64701-0010		10/3/2013	\$552.12
TOWN & COUNTRY DISPOSAL	PO BOX 10			HARRISONVILLE	MO	64701-0010		10/18/2013	\$336.80
TOWN & COUNTRY DISPOSAL	PO BOX 10			HARRISONVILLE	MO	64701-0010		10/25/2013	\$517.10
TOWN & COUNTRY DISPOSAL	PO BOX 10			HARRISONVILLE	MO	64701-0010		11/8/2013	\$318.10
TRAVELERS INSURANCE	300 ARBORETUM PL			NORTH CHESTERFIELD	VA	23236-3480		10/3/2013	\$4,238.08
TRAVELERS INSURANCE	300 ARBORETUM PL			NORTH CHESTERFIELD	VA	23236-3480		11/5/2013	\$4,238.08
TRAVELERS INSURANCE	300 ARBORETUM PL			NORTH CHESTERFIELD	VA	23236-3480		12/3/2013	\$4,367.29
TVI	178 ABBEY ST			MASSAPEQUA PARK	NY	11762-3430		10/11/2013	\$35,250.00
TVI	178 ABBEY ST			MASSAPEQUA PARK	NY	11762-3430		12/5/2013	\$17,376.80
U.S. POSTAL SERVICE	533 4TH ST			FORT LUPTON	CO	80621-1955		10/14/2013	\$180.00
U.S. POSTAL SERVICE	533 4TH ST			FORT LUPTON	CO	80621-1955		9/20/2013	\$30.52
U.S. POSTAL SERVICE	533 4TH ST			FORT LUPTON	CO	80621-1955		10/1/2013	\$46.68
UNITED POWER	PO BOX 929			BRIGHTON	CO	80601-0929		10/3/2013	\$6,580.20
UNITED POWER	PO BOX 929			BRIGHTON	CO	80601-0929		10/18/2013	\$11,087.89
UNITED POWER	PO BOX 929			BRIGHTON	CO	80601-0929		11/1/2013	\$6,072.20
UNITED POWER	PO BOX 929			BRIGHTON	CO	80601-0929		11/15/2013	\$1,205.00
UNITED RENTALS (N.A.), INC.	PO BOX 4719							10/25/2013	\$5,109.62
UNITED SITE SERVICES	6015 E 58TH AVE			COMMERCE CITY	CO	80022-3915		10/3/2013	\$486.04
UNITED SITE SERVICES	6015 E 58TH AVE			COMMERCE CITY	CO	80022-3915		11/8/2013	\$486.04
UNIVAR USA, INC.	PO BOX 849027			DALLAS	TX	75284-9027		10/11/2013	\$501.14

SOFA 3b Exhibit
Payments to Creditors

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY	DATE OF PAYMENT	AMOUNT PAID
UNIVAR USA, INC.	PO BOX 849027			DALLAS	TX	75284-9027		10/14/2013	\$1,377.12
UNIVAR USA, INC.	PO BOX 849027			DALLAS	TX	75284-9027		10/2/2013	\$3,948.08
UPSHOT SERVICES LLC	7808 CHERRY CREEK SOUTH DR	SUITE 112	0	DENVER	CO	80231		11/22/2013	\$10,000.00
VAST LOGISTICS INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		9/18/2013	\$6,835.91
VAST LOGISTICS INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		9/19/2013	\$4,757.20
VAST LOGISTICS INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		10/4/2013	\$80,000.00
VAST LOGISTICS INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		10/15/2013	\$166,400.00
VAST LOGISTICS INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		10/28/2013	\$149,400.00
VAST LOGISTICS INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		11/15/2013	\$161,891.68
VAST LOGISTICS INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		11/26/2013	\$60,946.48
VAST LOGISTICS INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		11/27/2013	\$97,518.56
VAST LOGISTICS INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		12/4/2013	\$150,000.00
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		10/21/2013	\$5,000.00
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		9/16/2013	\$3,000.00
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		10/16/2013	\$59,000.00
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		9/18/2013	\$58,901.64
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		9/19/2013	\$18,311.55
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		9/26/2013	\$19,804.04
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		10/1/2013	\$61,400.00
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		10/3/2013	\$21,022.06
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		10/4/2013	\$15,000.00
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		11/7/2013	\$2,702.76
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		10/10/2013	\$13,500.00
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		10/15/2013	\$76,500.00
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		10/16/2013	\$16,000.00
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		10/28/2013	\$10,606.64
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		10/28/2013	\$29,810.00
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		10/30/2013	\$47,665.76
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		10/31/2013	\$7,106.79
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		11/7/2013	\$2,888.43
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		11/12/2013	\$36,041.68
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		11/13/2013	\$31,000.00
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		11/14/2013	\$12,932.83
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		11/15/2013	\$28,422.92
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		11/20/2013	\$16,000.00
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		11/21/2013	\$1,100.00
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		11/22/2013	\$75,000.00
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		11/22/2013	\$10,000.00
VAST, INC.	11610 WCR 14 1/2			FORT LUPTON	CO	80621		12/11/2013	\$74,000.00
VERIZON SOUTHWEST	PO BOX 920041			DALLAS	TX	75392-0041		10/3/2013	\$65.90
VERIZON SOUTHWEST	PO BOX 920041			DALLAS	TX	75392-0041		10/18/2013	\$428.29
VERIZON SOUTHWEST	PO BOX 920041			DALLAS	TX	75392-0041		10/25/2013	\$65.62
VERIZON SOUTHWEST	PO BOX 920041			DALLAS	TX	75392-0041		11/8/2013	\$424.06
VERIZON SOUTHWEST	PO BOX 920041			DALLAS	TX	75392-0041		11/15/2013	\$261.93
VISCON NA INC.	103-6039 196TH STREET			SURREY	BC	V3S7X4	CANADA	10/11/2013	\$1,109.85
VISCON NA INC.	103-6039 196TH STREET			SURREY	BC	V3S7X4	CANADA	12/10/2013	\$4,874.84
VISCON NA INC.	103-6039 196TH STREET			SURREY	BC	V3S7X4	CANADA	9/17/2013	\$368.60
WAL-MART	PO BOX 5020	ATTN: TERRELL MORRELL		ROGERS	AR	72757-5020		9/26/2013	\$43.45
WASTE MANAGEMENT OF DENVER	PO BOX 78251			PHOENIX	AZ	85062-8251		10/18/2013	\$1,876.52
WASTE MANAGEMENT OF DENVER	PO BOX 78251			PHOENIX	AZ	85062-8251		10/1/2013	\$2,556.84
WASTE MANAGEMENT OF DENVER	PO BOX 78251			PHOENIX	AZ	85062-8251		11/27/2013	\$5,638.13
WESTERN PAPER DISTRIBUTORS	PO BOX 5292			DENVER	CO	80217-5292		10/25/2013	\$929.56
WINFIELD SOLUTIONS, LLC	PO BOX 847278			DALLAS	TX	75284-7278		10/4/2013	\$18,015.89
WINFIELD SOLUTIONS, LLC	PO BOX 847278			DALLAS	TX	75284-7278		10/25/2013	\$5,000.00
WINFIELD SOLUTIONS, LLC	PO BOX 847278			DALLAS	TX	75284-7278		11/15/2013	\$8,415.82
WINGFOOT COMMERCIAL TIRE	621 A ST			GREELEY	CO	80631-2395		10/30/2013	\$186.19
WINWAED SOFTWARE TECHNOLOGY LL	PO BOX 177062			IRVING	TX	177062		11/8/2013	\$1,200.00
XCEL ENERGY	PO BOX 9477			MINNEAPOLIS	MN	55484-0001		11/29/2013	\$132.16
ZIMMERER KUBOTA	PO BOX 162389			FORT WORTH	TX	76161-2389		10/18/2013	\$1,238.80

NAME	ADDRESS	CITY	STATE	ZIP	RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID
Anna Verbeek	PO Box 619	Fort Lupton	CO	80621	Wife of Englebrecht Verbeek	12/14/2012 - 12/13/2013 (Bi-Weekly Salary; total of last 12 months)	\$80,491.84
Anna Verbeek	PO Box 619	Fort Lupton	CO	80621	Wife of Englebrecht Verbeek	9/25/2013 (Real Property Lease)	\$3,343.26
Anna Verbeek	PO Box 619	Fort Lupton	CO	80621	Wife of Englebrecht Verbeek	11/15/2013 (Real Property Lease)	\$1,099.78
Anna Verbeek	PO Box 619	Fort Lupton	CO	80621	Wife of Englebrecht Verbeek	1/11/2013 (Real Property Lease)	\$2,181.12
Anna Verbeek	PO Box 619	Fort Lupton	CO	80621	Wife of Englebrecht Verbeek	2/1/2013 (Real Property Lease)	\$1,046.64
Anna Verbeek	PO Box 619	Fort Lupton	CO	80621	Wife of Englebrecht Verbeek	9/25/2013	\$3,343.26
Anna Verbeek	PO Box 619	Fort Lupton	CO	80621	Wife of Englebrecht Verbeek	11/15/2013 (Money owed under a 2008 Real Property Lease)	\$1,099.78
Anna Verbeek	PO Box 619	Fort Lupton	CO	80621	Wife of Englebrecht Verbeek	1/11/2013 (Money owed under a 2008 Real Property Lease)	\$2,181.12
Anna Verbeek	PO Box 619	Fort Lupton	CO	80621	Wife of Englebrecht Verbeek	2/1/2013 (Money owed under a 2008 Real Property Lease)	\$1,046.64
Arnetia Jackson	24025 E 283rd Streed	Harrisonville	MO	64701	Daughter of Huibert Verbeek	12/14/2012 - 12/13/2013 (Bi-Weekly Salary; total of last 12 months)	\$71,250.00
Arnetia Jackson	24025 E 283rd Streed	Harrisonville	MO	64701	Daughter of Huibert Verbeek	Health Insurance Premiums (Family)	Approx. \$15,000.00 Annual Insur. Deductible of Approx. \$6,000.00
Arnetia Jackson	24025 E 283rd Streed	Harrisonville	MO	64701	Daughter of Huibert Verbeek	12/14/2012 - 12/13/2013 (housing near greenhouse)	Unknown
Brian Aguiar	8884 Longs Peek Circle	Windsor	CO	80550	CFO	12/14/2012 - 12/13/2013 (Bi-Weekly Salary; total of last 12 months)	\$132,644.79
Brian Aguiar	8884 Longs Peek Circle	Windsor	CO	80550	CFO	Health Insurance Premiums (Family)	Approx. \$15,000.00 Annual Insur. Deductible of Approx. \$6,000.00
Elizabeth Verbeek	2515 Caddo Trail	Sanger	TX	76266	Wife of Kenney Verbeek	12/14/2012 - 12/13/2013 (Bi-Weekly Salary; total of last 12 months)	\$62,500.00
Engelbrecht (Brett) Verbeek	PO Box 619	Fort Lupton	CO	80621	Vice-President	12/14/2012 - 12/13/2013 (Bi-Weekly Salary; total of last 12 months)	\$217,220.68
Engelbrecht (Brett) Verbeek	PO Box 619	Fort Lupton	CO	80621	Vice-President	Health Insurance Premiums (Family)	Approx. \$15,000.00 Annual Insur. Deductible of Approx. \$6,000.00
Huibert Verbeek	28501 SE Outer Road	Harrisonville	MO	64701	President	12/14/2012 - 12/13/2013 (Bi-Weekly Salary; total of last 12 months)	\$95,192.25
Huibert Verbeek	28501 SE Outer Road	Harrisonville	MO	64701	President	Health Insurance Premiums (Couple)	Approx. \$9,600.00 Annual Insur. Deductible of Approx. \$4,000.00
Huibert Verbeek	28501 SE Outer Road	Harrisonville	MO	64701	President	12/14/2012 - 12/13/2013 (housing near greenhouse)	Unknown
Jack Ormberget	201 Lake Crest Drive	Southlake	TX	76092	CFO	12/14/2012 - 12/13/2013 (Bi-Weekly Salary; total of last 12 months)	\$14,134.64
Kenney Verbeek	2515 Caddo Trail	Sanger	TX	76266	Secretary/Treasurer	12/14/2012 - 12/13/2013 (Bi-Weekly Salary; total of last 12 months)	\$167,654.75
Kenney Verbeek	2515 Caddo Trail	Sanger	TX	76266	Secretary/Treasurer	Health Insurance Premiums (Family)	Approx. \$15,000.00 Annual Insur. Deductible of Approx. \$6,000.00
Kenney Verbeek	2515 Caddo Trail	Sanger	TX	76266	Secretary/Treasurer	12/14/2012 - 12/13/2013 (housing near greenhouse)	Unknown
Melody Supple	22200 E 291st Street	Harrisonville	MO	64701	Daughter of Huibert Verbeek	12/14/2012 - 12/13/2013 (Bi-Weekly Salary; total of last 12 months)	\$73,750.00
Melody Supple	22200 E 291st Street	Harrisonville	MO	64701	Daughter of Huibert Verbeek	Health Insurance Premiums (Family)	Approx. \$15,000.00 Annual Insur. Deductible of Approx. \$6,000.00
Melody Supple	22200 E 291st Street	Harrisonville	MO	64701	Daughter of Huibert Verbeek	12/14/2012 - 12/13/2013 (housing near greenhouse)	Unknown
Ryan Supple	22200 E 291st Street	Harrisonville	MO	64701	Wife of Melody Supple (Son-in-law of Huibert Verbeek)	12/14/2012 - 12/13/2013 (Bi-Weekly Salary; total of last 12 months)	\$73,750.00
Scouler & Company	445 Park Avenue, 10th Floor	New York	NY	10022	On behalf of Brad Walker as CRO	9/23/2013	\$25,000.00
Scouler & Company	445 Park Avenue, 10th Floor	New York	NY	10022	On behalf of Brad Walker as CRO	9/27/2013	\$19,009.50
Scouler & Company	445 Park Avenue, 10th Floor	New York	NY	10022	On behalf of Brad Walker as CRO	10/4/2013	\$34,500.00
Scouler & Company	445 Park Avenue, 10th Floor	New York	NY	10022	On behalf of Brad Walker as CRO	10/11/2013	\$36,343.55
Scouler & Company	445 Park Avenue, 10th Floor	New York	NY	10022	On behalf of Brad Walker as CRO	10/18/2013	\$37,915.50
Scouler & Company	445 Park Avenue, 10th Floor	New York	NY	10022	On behalf of Brad Walker as CRO	10/25/2013	\$46,402.50
Scouler & Company	445 Park Avenue, 10th Floor	New York	NY	10022	On behalf of Brad Walker as CRO	10/31/2013	\$56,856.00
Scouler & Company	445 Park Avenue, 10th Floor	New York	NY	10022	On behalf of Brad Walker as CRO	11/5/2013	\$66,843.75
Scouler & Company	445 Park Avenue, 10th Floor	New York	NY	10022	On behalf of Brad Walker as CRO	11/6/2013	\$22,323.55
Scouler & Company	445 Park Avenue, 10th Floor	New York	NY	10022	On behalf of Brad Walker as CRO	11/6/2013	\$17,560.50
Scouler & Company	445 Park Avenue, 10th Floor	New York	NY	10022	On behalf of Brad Walker as CRO	11/7/2013	\$10,074.00
Scouler & Company	445 Park Avenue, 10th Floor	New York	NY	10022	On behalf of Brad Walker as CRO	11/8/2013	\$25,000.00
Scouler & Company	445 Park Avenue, 10th Floor	New York	NY	10022	On behalf of Brad Walker as CRO	11/15/2013	\$20,000.00
Scouler & Company	445 Park Avenue, 10th Floor	New York	NY	10022	On behalf of Brad Walker as CRO	11/21/2013	\$38,157.00
Scouler & Company	445 Park Avenue, 10th Floor	New York	NY	10022	On behalf of Brad Walker as CRO	11/22/2013	\$75,000.00
Scouler & Company	445 Park Avenue, 10th Floor	New York	NY	10022	On behalf of Brad Walker as CRO	11/27/2013	\$20,907.00
Scouler & Company	445 Park Avenue, 10th Floor	New York	NY	10022	On behalf of Brad Walker as CRO	11/27/2013	\$1,733.21
Scouler & Company	445 Park Avenue, 10th Floor	New York	NY	10022	On behalf of Brad Walker as CRO	12/2/2013	\$2,886.00
Scouler & Company	445 Park Avenue, 10th Floor	New York	NY	10022	On behalf of Brad Walker as CRO	12/3/2013	\$23,234.96
Wendy Verbeek	4122 Cowling Road	Sanger	TX	76266	Wife of Huibert Verbeek	12/14/2012 - 12/13/2013 (Bi-Weekly Salary; total of last 12 months)	\$33,750.00

SOFA 3b Exhibit

Payments to Creditors

NAME	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	DATE OF PAYMENT	AMOUNT PAID
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	9/18/2013	\$43,458.73
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	9/19/2013	\$15,042.84
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	9/19/2013	\$579.81
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	9/20/2013	\$28.18
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	9/27/2013	\$432.65
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	10/2/2013	\$45,703.95
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	10/3/2013	\$15,200.98
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	10/3/2013	\$463.84
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	10/11/2013	\$425.30
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	10/16/2013	\$44,208.10
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	10/17/2013	\$14,273.68
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	10/17/2013	\$463.84
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	10/25/2013	\$3,244.59
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	10/25/2013	\$454.30
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	10/31/2013	\$34,584.67
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	10/31/2013	\$11,113.47
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	10/31/2013	\$297.69
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	11/8/2013	\$3,813.93
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	11/8/2013	\$500.36
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	11/13/2013	\$26,319.00
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	11/14/2013	\$7,984.52
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	11/14/2013	\$297.69
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	11/22/2013	\$520.49
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	11/26/2013	\$45,914.05
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	11/27/2013	\$14,651.64
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	11/27/2013	\$380.79
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	11/29/2013	\$3,244.59
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	12/6/2013	\$429.77
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	12/11/2013	\$53,496.42
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	12/12/2013	\$17,986.01
ADP INC.	PO BOX 78415		PHOENIX	AZ	85062-8415	12/12/2013	\$297.69
ALLIED GLASS	306 N MADISON ST		GIDDINGS	TX	78942-2724	11/20/2013	\$269.72
AMERICAN DRIVING RECORDS	PO BOX 526024		SACRAMENTO	CA	95852-6024	10/4/2013	\$65.37
AMERICAN DRIVING RECORDS	PO BOX 526024		SACRAMENTO	CA	95852-6024	11/15/2013	\$26.00
B&B AUTO AND FARM SUPPLY	264 W AUSTIN ST		GIDDINGS	TX	78942	10/4/2013	\$678.37

SOFA 3b Exhibit

Payments to Creditors

NAME	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	DATE OF PAYMENT	AMOUNT PAID
B&B AUTO AND FARM SUPPLY	264 W AUSTIN ST		GIDDINGS	TX	78942	10/14/2013	\$1,061.14
B&B AUTO AND FARM SUPPLY	264 W AUSTIN ST		GIDDINGS	TX	78942	10/25/2013	\$379.60
B&B AUTO AND FARM SUPPLY	264 W AUSTIN ST		GIDDINGS	TX	78942	11/15/2013	\$188.35
BAIN TIRE COMPANY, INC	PO BOX 105		STRATFORD	TX	79084-0105	10/14/2013	\$62.00
BAIN TIRE COMPANY, INC	PO BOX 105		STRATFORD	TX	79084-0105	10/25/2013	\$124.00
BAIN TIRE COMPANY, INC	PO BOX 105		STRATFORD	TX	79084-0105	11/15/2013	\$124.00
BANK ONE	PO BOX 94014	CARDMEMBER SERVICES	PALATINE	IL	60094-4014	10/4/2013	\$1,391.86
BANK ONE	PO BOX 94014	CARDMEMBER SERVICES	PALATINE	IL		10/25/2013	\$1,039.83
BANK ONE	PO BOX 94014	CARDMEMBER SERVICES	PALATINE	IL		11/22/2013	\$577.93
BRIDGESTONE AMERICAS INC	PO BOX 910530	GCR TIRE CENTERS	DENVER	CO	80291-0530	10/14/2013	\$1,044.08
BRISCOE ALIGNMENT & TIRE	822 S ELM ST		DENTON	TX	76201-6810	10/25/2013	\$179.15
CASS COUNTY PUBLISHING CO	PO BOX 329		HARRISONVILLE	MO	64701-0329	9/17/2013	\$196.00
CENTURYLINK	PO BOX 2961		PHOENIX	AZ	85062-2961	10/4/2013	\$362.07
CENTURYLINK	PO BOX 2961		PHOENIX	AZ	85062-2961	10/25/2013	\$361.05
CHASE CARD SERVICES	PO BOX 94014	CARDMEMBER SERVICES	PALATINE	IL	60094-4014	10/4/2013	\$12,803.35
CHASE CARD SERVICES	PO BOX 94014	CARDMEMBER SERVICES	PALATINE	IL	60094-4014	10/14/2013	\$5,493.56
CHASE CARD SERVICES	PO BOX 94014	CARDMEMBER SERVICES	PALATINE	IL	60094-4014	11/15/2013	\$847.63
COMDATA	PO BOX 5014		BRENTWOOD	TN	37024-5014	10/14/2013	\$10,118.16
COMDATA	PO BOX 5014		BRENTWOOD	TN	37024-5014	10/25/2013	\$899.71
COMPLIANCE CHECK LLC	1117 GLEN CREEK DR		MANSFIELD	TX	76063-6207	10/14/2013	\$1,950.00
COMPLIANCE CHECK LLC	1117 GLEN CREEK DR		MANSFIELD	TX	76063-6207	11/15/2013	\$1,950.00
DIAMOND INTERNATIONAL	PO BOX 709		LIBERTY	MO	64069-0709	11/15/2013	\$1,772.44
DRIVER'S DEPOT, INC	1422 W MAIN ST		LEWISVILLE	TX	75067-3388	10/14/2013	\$1,180.00
DRIVER'S DEPOT, INC	1422 W MAIN ST		LEWISVILLE	TX	75067-3388	10/25/2013	\$590.00
EMERGICARE MEDICAL CLINICS	PO BOX 38459		COLORADO SPRINGS	CO	80937-8459	10/14/2013	\$50.00
EMPLOYEE FILE						9/17/2013	\$100.00
EMPLOYEE FILE						9/23/2013	\$453.75
EMPLOYEE FILE						9/23/2013	\$105.06
EMPLOYEE FILE						9/23/2013	\$150.62
EMPLOYEE FILE						10/16/2013	\$75.00
EMPLOYEE FILE						10/18/2013	\$814.48
EMPLOYEE FILE						10/18/2013	\$96.50
EMPLOYEE FILE						10/22/2013	\$400.00
EMPLOYEE FILE						10/31/2013	\$424.65
EMPLOYEE FILE						11/1/2013	\$204.80

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Payments to Creditors

NAME	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	DATE OF PAYMENT	AMOUNT PAID
EMPLOYEE FILE						11/1/2013	\$777.63
EMPLOYEE FILE						11/4/2013	\$200.00
EMPLOYEE FILE						11/12/2013	\$100.00
EMPLOYEE FILE						11/29/2013	\$203.80
EMPLOYEE FILE						11/29/2013	\$91.00
EMPLOYEE FILE						11/29/2013	\$274.04
EMPLOYEE FILE						11/29/2013	\$231.69
EMPLOYEE FILE						11/29/2013	\$54.80
EMPLOYEE FILE						11/29/2013	\$107.41
EMPLOYEE FILE						11/29/2013	\$248.60
EMPLOYEE FILE						11/29/2013	\$325.90
EMPLOYEE FILE						12/3/2013	\$109.61
FEDERAL EXPRESS	PO BOX 94515		PALATINE	IL	60094-4515	9/23/2013	\$158.33
FLEET ONE	5042 LINBAR DR	ATTN A/R	NASHVILLE	TN	37211-8200	9/19/2013	\$18,311.55
FLEET ONE	5042 LINBAR DR	ATTN A/R	NASHVILLE	TN	37211-8200	9/26/2013	\$19,804.04
FLEET ONE	5042 LINBAR DR	ATTN A/R	NASHVILLE	TN	37211-8200	10/3/2013	\$21,022.06
FLEET ONE	5042 LINBAR DR	ATTN A/R	NASHVILLE	TN	37211-8200	10/10/2013	\$13,480.04
FLEET ONE	5042 LINBAR DR	ATTN A/R	NASHVILLE	TN	37211-8200	10/17/2013	\$14,023.85
FLEET ONE	5042 LINBAR DR	ATTN A/R	NASHVILLE	TN	37211-8200	10/24/2013	\$10,606.64
FLEET ONE	5042 LINBAR DR	ATTN A/R	NASHVILLE	TN	37211-8200	10/31/2013	\$7,106.79
FLEET ONE	5042 LINBAR DR	ATTN A/R	NASHVILLE	TN	37211-8200	11/8/2013	\$5,591.19
FLEET ONE	5042 LINBAR DR	ATTN A/R	NASHVILLE	TN	37211-8200	11/14/2013	\$12,932.83
FLEET ONE	5042 LINBAR DR	ATTN A/R	NASHVILLE	TN	37211-8200	11/21/2013	\$17,093.84
FLEET ONE	5042 LINBAR DR	ATTN A/R	NASHVILLE	TN	37211-8200	11/22/2013	\$75,000.00
FOLEY SERVICES, INC	PO BOX 417		GLASTONBURY	CT	06033-0417	11/15/2013	\$351.00
FUELMAN	PO BOX 105080		ATLANTA	GA	30348-5080	10/4/2013	\$861.12
FUELMAN	PO BOX 105080		ATLANTA	GA	30348-5080	10/14/2013	\$1,074.09
FUELMAN	PO BOX 105080		ATLANTA	GA	30348-5080	11/15/2013	\$118.73
FUELMAN	PO BOX 105080		ATLANTA	GA	30348-5080	11/22/2013	\$10,000.00
GREENE BROS LP GAS AND OIL	PO BOX 22		FORT LUPTON	CO	80621-0022	10/4/2013	\$1,668.30
GREENE BROS LP GAS AND OIL	PO BOX 22		FORT LUPTON	CO	80621-0022	10/14/2013	\$533.94
GREENE BROS LP GAS AND OIL	PO BOX 22		FORT LUPTON	CO	80621-0022	10/25/2013	\$444.24
H AND B SUPPLY, INC	301 CRICKET LN		TEMPLE	TX	76501-3475	10/4/2013	\$151.01
INLAND TRUCK PARTS AND SERVICE	PO BOX 1489		DENTON	TX	76202-1489	10/4/2013	\$248.00
INLAND TRUCK PARTS AND SERVICE	PO BOX 1489		DENTON	TX	76202-1489	11/15/2013	\$133.07

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Payments to Creditors

NAME	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	DATE OF PAYMENT	AMOUNT PAID
JDE PARTNERS LLC	PO BOX 139		BRENHAM	TX	77834	10/4/2013	\$124.00
JDE PARTNERS LLC	PO BOX 139		BRENHAM	TX	77834	10/25/2013	\$62.00
JDE PARTNERS LLC	PO BOX 139		BRENHAM	TX	77834	11/15/2013	\$124.00
JIM HAWK TRUCK TRAILERS, INC	7500 GARDNER AVE		KANSAS CITY	MO	64120-2312	10/14/2013	\$508.27
JONES TRUCK INSURANCE AGENCY	PO BOX 236		WACO	TX	76703-0236	10/14/2013	\$23,062.00
JONES TRUCK INSURANCE AGENCY	PO BOX 236		WACO	TX	76703-0236	11/13/2013	\$30,988.00
KANSAS CITY FREIGHTLINER SALES	PO BOX 418050		KANSAS CITY	MO	64141-9050	11/15/2013	\$47.04
KASPER AUTO PARTS, INC.	120 S OLD 71		ADRIAN	MO	64720	10/4/2013	\$475.27
KASPER AUTO PARTS, INC.	120 S OLD 71		ADRIAN	MO	64720	10/14/2013	\$455.00
KASPER AUTO PARTS, INC.	120 S OLD 71		ADRIAN	MO	64720	10/25/2013	\$11.36
KAY VARDELL	PO BOX 115	DBA NICHOLE VEHICLE INSPECTION	PONDER	TX	76259-0115	10/4/2013	\$62.00
KAY VARDELL	PO BOX 115	DBA NICHOLE VEHICLE INSPECTION	PONDER	TX	76259-0115	10/14/2013	\$62.00
KAY VARDELL	PO BOX 115	DBA NICHOLE VEHICLE INSPECTION	PONDER	TX	76259-0115	11/15/2013	\$62.00
LEE COUNTY ACE HARDWARE	PO BOX 570		GIDDINGS	TX	78942-0570	10/4/2013	\$618.31
LEE COUNTY ACE HARDWARE	PO BOX 570		GIDDINGS	TX	78942-0570	10/25/2013	\$69.68
LEE COUNTY ACE HARDWARE	PO BOX 570		GIDDINGS	TX	78942-0570	11/15/2013	\$28.72
MAURICIO ROSALES	7700 JAMES WAY		WESTMINSTER	CO	80030-4533	10/14/2013	\$130.00
MCBROOM CLINIC, PA	1253 N VON MINDEN ST		LA GRANGE	TX	78945-1262	10/4/2013	\$75.00
MCBROOM CLINIC, PA	1253 N VON MINDEN ST		LA GRANGE	TX	78945-1262	10/14/2013	\$150.00
MERRITT EQUIPMENT CO	9339 BRIGHTON RD		HENDERSON	CO	80640-8229	10/25/2013	\$268.65
MERRITT EQUIPMENT CO	9339 BRIGHTON RD		HENDERSON	CO	80640-8229	11/27/2013	\$571.63
MHC TRUCK LEASING	PO BOX 879269		KANSAS CITY	MO	64187-9269	10/4/2013	\$2,121.89
MHC TRUCK LEASING	PO BOX 879269		KANSAS CITY	MO	64187-9269	10/14/2013	\$9,934.02
MHC TRUCK LEASING	PO BOX 879269		KANSAS CITY	MO	64187-9269	10/25/2013	\$11,373.01
MHC TRUCK LEASING	PO BOX 879269		KANSAS CITY	MO	64187-9269	11/15/2013	\$8,307.32
MOTEL 6/STUDIO 6	PO BOX 846175		DALLAS	TX	75284-6175	10/4/2013	\$235.00
MOTEL 6/STUDIO 6	PO BOX 846175		DALLAS	TX	75284-6175	10/14/2013	\$1,513.56
MOTEL 6/STUDIO 6	PO BOX 846175		DALLAS	TX	75284-6175	10/25/2013	\$380.50
MOTEL 6/STUDIO 6	PO BOX 846175		DALLAS	TX	75284-6175	11/15/2013	\$497.62
NANCY GANDY	PO BOX 327	D AND A TESTING LLC	GIDDINGS	TX	78942-0327	10/4/2013	\$20.00
NANCY GANDY	PO BOX 327	D AND A TESTING LLC	GIDDINGS	TX	78942-0327	10/25/2013	\$75.00
NANCY GANDY	PO BOX 327	D AND A TESTING LLC	GIDDINGS	TX	78942-0327	11/15/2013	\$25.00
NAPA CALHAN	519 DENVER ST		CALHAN	CO	80808	11/15/2013	\$312.80
OCCUPATIONAL HEALTH CENTERS	PO BOX 9008		BROOMFIELD	CO	80021-9008	10/4/2013	\$32.50
OCCUPATIONAL HEALTH CENTERS	PO BOX 9008		BROOMFIELD	CO	80021-9008	10/25/2013	\$32.50

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Payments to Creditors

NAME	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	DATE OF PAYMENT	AMOUNT PAID
OCCUPATIONAL HEALTH CENTERS	PO BOX 9008		BROOMFIELD	CO	80021-9008	11/15/2013	\$39.00
O'REILLY AUTO PARTS	PO BOX 9464		SPRINGFIELD	MO	65801-9464	10/4/2013	\$1,835.52
O'REILLY AUTO PARTS	PO BOX 9464		SPRINGFIELD	MO	65801-9464	10/25/2013	\$1,002.94
O'REILLY AUTO PARTS	PO BOX 9464		SPRINGFIELD	MO	65801-9464	11/15/2013	\$1,214.74
PACCAR LEASING COMPANY	PO BOX 676378		DALLAS	TX	75267-6378	11/15/2013	\$820.31
PENSKE TRUCK LEASING CO LP	PO BOX 7429		PASADENA	CA	91109-7429	10/4/2013	\$37.45
PENSKE TRUCK LEASING CO LP	PO BOX 7429		PASADENA	CA	91109-7429	10/25/2013	\$198.20
PETERBILT PACLEASE OF KC	8915 WOODEND RD		KANSAS CITY	KS	66111-1717	10/4/2013	\$945.76
PETERBILT PACLEASE OF KC	8915 WOODEND RD		KANSAS CITY	KS	66111-1717	10/14/2013	\$3,253.08
PETERBILT PACLEASE OF KC	8915 WOODEND RD		KANSAS CITY	KS	66111-1717	10/25/2013	\$2,389.60
PETERBILT PACLEASE OF KC	8915 WOODEND RD		KANSAS CITY	KS	66111-1717	11/15/2013	\$1,893.92
PETERBILT-PACLEASE	3026 N MULROY RD		STRAFFORD	MO	65757-7213	10/25/2013	\$39.77
PINNACLE HEALTH TECHNOLOGIES	1501 N ELM ST		DENTON	TX	76201-3021	10/4/2013	\$75.00
PINNACLE HEALTH TECHNOLOGIES	1501 N ELM ST		DENTON	TX	76201-3021	10/25/2013	\$25.00
PRIME TRAILER LEASING	10400 E 102ND AVE		HENDERSON	CO	80640-8494	11/15/2013	\$179.32
R L HANNAH AND SONS TRUCKING INC	PO BOX 508		HARRISONVILLE	MO	64701-0508	10/14/2013	\$42.00
R L HANNAH AND SONS TRUCKING INC	PO BOX 508		HARRISONVILLE	MO	64701-0508	10/25/2013	\$30.00
RJ DIESEL REPAIR AND TOWING, INC	12060 SABLE BLVD		BRIGHTON	CO	80601-7186	10/4/2013	\$1,014.00
RJ DIESEL REPAIR AND TOWING, INC	12060 SABLE BLVD		BRIGHTON	CO	80601-7186	10/14/2013	\$5,616.59
RJ DIESEL REPAIR AND TOWING, INC	12060 SABLE BLVD		BRIGHTON	CO	80601-7186	10/25/2013	\$1,407.40
RUSH TRUCK LEASING, AUSTIN	PO BOX 2208	INTERSTATE BILLING SERVICE	DECATUR	AL	35609-2208	10/4/2013	\$32.25
SAFETY KLEEN	PO BOX 650509		DALLAS	TX	75265-0509	11/15/2013	\$238.32
SAM HILL OIL, INC.	SHOCO OIL INC	ATTN LOCKBOX 6052	DENVER	CO	80217	10/4/2013	\$599.30
SAMSON PETROLEUM LLC	21406 E 275TH ST		HARRISONVILLE	MO	64701-6351	10/4/2013	\$7,777.92
SAMSON PETROLEUM LLC	21406 E 275TH ST		HARRISONVILLE	MO	64701-6351	10/14/2013	\$4,503.25
SAMSON PETROLEUM LLC	21406 E 275TH ST		HARRISONVILLE	MO	64701-6351	10/25/2013	\$4,409.04
SAMSON PETROLEUM LLC	21406 E 275TH ST		HARRISONVILLE	MO	64701-6351	11/15/2013	\$982.73
SAN ANTONIO THERMO KING	5807 DIETRICH ROAD		SAN ANTONIO	TX	78219	10/14/2013	\$567.01
SANTA FE GLASS	145 E LEXINGTON AVE		INDEPENDENCE	MO	64050-3065	10/1/2013	\$65.00
SANTOS AND SONS TRUCKING INC	7700 JAMES WAY		WESTMINSTER	CO	80030-4533	10/4/2013	\$1,147.50
SANTOS AND SONS TRUCKING INC	7700 JAMES WAY		WESTMINSTER	CO	80030-4533	10/14/2013	\$1,440.00
SANTOS AND SONS TRUCKING INC	7700 JAMES WAY		WESTMINSTER	CO	80030-4533	10/25/2013	\$1,867.50
SANTOS AND SONS TRUCKING INC	7700 JAMES WAY		WESTMINSTER	CO	80030-4533	11/15/2013	\$1,687.50
SOUTHWEST INTERNATIONAL TRUCKS	PO BOX 560685		DALLAS	TX	75356-0685	10/14/2013	\$1,450.86
SOUTHWEST INTERNATIONAL TRUCKS	PO BOX 560685		DALLAS	TX	75356-0685	11/15/2013	\$365.87

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Payments to Creditors

NAME	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	DATE OF PAYMENT	AMOUNT PAID
STUART HOSE AND PIPE, LTD	701 RIVERSIDE DR		FORT WORTH	TX	76111-4401	11/15/2013	\$605.55
TEXAS HYDRAULIC AND EQUIPMENT CO	PO 570009		DALLAS	TX	75357	10/25/2013	\$455.04
TI-AN AUTO REPAIR, INC.	32025 SE OUTER RD		HARRISONVILLE	MO	64701-6406	9/16/2013	\$505.92
TI-AN AUTO REPAIR, INC.	32025 SE OUTER RD		HARRISONVILLE	MO	64701-6406	9/25/2013	\$755.69
TI-AN AUTO REPAIR, INC.	32025 SE OUTER RD		HARRISONVILLE	MO	64701-6406	9/27/2013	\$94.95
TI-AN AUTO REPAIR, INC.	32025 SE OUTER RD		HARRISONVILLE	MO	64701-6406	10/2/2013	\$321.77
TI-AN AUTO REPAIR, INC.	32025 SE OUTER RD		HARRISONVILLE	MO	64701-6406	10/8/2013	\$211.00
TI-AN AUTO REPAIR, INC.	32025 SE OUTER RD		HARRISONVILLE	MO	64701-6406	10/17/2013	\$329.32
TI-AN AUTO REPAIR, INC.	32025 SE OUTER RD		HARRISONVILLE	MO	64701-6406	10/22/2013	\$160.88
TI-AN AUTO REPAIR, INC.	32025 SE OUTER RD		HARRISONVILLE	MO	64701-6406	12/11/2013	\$369.52
TIRE KING OF FALCON	8345 BLUE GILL DR		FALCON	CO	80831-8001	10/14/2013	\$997.89
TIRE KING OF FALCON	8345 BLUE GILL DR		FALCON	CO	80831-8001	10/25/2013	\$1,629.28
TIRE KING OF FALCON	8345 BLUE GILL DR		FALCON	CO	80831-8001	11/15/2013	\$345.33
TRANSWEST TRUCKS, INC.	7626 BRIGHTON RD		COMMERCE CITY	CO	80022-1529	10/14/2013	\$150.54
TRI STATE TRUCK & AUTO SALVAGE	3739 W 7TH STREET		JOPLIN	MO	64801	10/25/2013	\$200.00
UHY ADVISORS TX, LLC	1717 MAIN STREET	SUITE 2400	DALLAS	TX	75201	11/15/2013	\$4,429.00
US POSTAL SERVICE	533 4TH ST		FORT LUPTON	CO	80621-1955	10/14/2013	\$100.00
WINGFOOT COMMERCIAL TIRE	621 A ST		GREELEY	CO	80631-2395	11/15/2013	\$705.61

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Payments to Creditors

NAME	ADDRESS	CITY	STATE	ZIP	RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID
Brian Aguiar	8884 Longs Peek Circle	Windsor	CO	80550	CFO	12/14/2012 - 12/13/2013 (Bi-Weekly Salary; total of last 12 months)	\$27,209.58
Engelbrecht (Brett) Verbeek	PO Box 619	Fort Lupton	CO	80621	Vice-President	12/14/2012 - 12/13/2013 (Bi-Weekly Salary; total of last 12 months)	\$8,769.45
Kenney Verbeek	2515 Caddo Trail	Sanger	TX	76266	Secretary/Treasurer	12/14/2012 - 12/13/2013 (Bi-Weekly Salary; total of last 12 months)	\$8,307.90