

**EXHIBIT A**

**BUDGET**

Cooper Booth Wholesale LP  
 Combined Schedule of Projected Cash Receipts and Disbursements  
 For the Weeks Ended

|                                    | 4/5/2014          | 4/12/2014         | 4/19/2014         | 4/26/2014         | 5/3/2014          | 5/10/2014         | 5/17/2014         | 5/24/2014         | 5/31/2014         | 6/7/2014          | 6/14/2014         | 6/21/2014         | 6/28/2014         | Total              |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| <b>Cash Receipts</b>               |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |
| A/R collections                    | 10,960,577        | 11,103,730        | 11,141,165        | 11,153,426        | 11,161,380        | 11,410,786        | 11,459,759        | 11,476,714        | 11,486,577        | 12,231,033        | 12,367,575        | 12,423,118        | 12,445,711        | 150,821,551        |
| Asset sales proceeds — trucks      |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |
| Cigr manufacturing rebates         |                   |                   |                   | 115,999           |                   |                   |                   | 126,805           |                   |                   |                   | 166,748           |                   | 409,552            |
| Other mfg rebate income            |                   |                   |                   | 21,794            |                   |                   |                   | 66,415            |                   |                   |                   | 88,090            |                   | 176,299            |
| TMA                                |                   |                   |                   | 68,109            |                   |                   |                   | 70,104            |                   |                   |                   | 95,023            |                   | 233,236            |
|                                    | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
| <b>Total cash receipts</b>         | <b>10,960,577</b> | <b>11,103,730</b> | <b>11,141,165</b> | <b>11,359,328</b> | <b>11,161,380</b> | <b>11,410,786</b> | <b>11,459,759</b> | <b>11,740,038</b> | <b>11,486,577</b> | <b>12,231,033</b> | <b>12,367,575</b> | <b>12,772,979</b> | <b>12,445,711</b> | <b>151,640,639</b> |
| <b>Product Disbursement</b>        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |
| Product (Note 2)                   | 10,567,133        | 10,667,133        | 9,767,133         | 10,875,249        | 10,775,249        | 10,775,249        | 10,525,249        | 11,388,601        | 11,138,601        | 11,638,601        | 11,738,601        | 12,038,601        | 11,983,955        | 143,879,354        |
| PACA claims                        |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   | -                  |
| Other mfg rebate income            |                   |                   |                   | 6,112             |                   |                   |                   |                   |                   |                   |                   | 8,528             |                   | 20,931             |
| TMA                                |                   |                   |                   | 6,660             |                   |                   | 7,315             | 7,315             | 6,291             |                   |                   | 8,848             | 8,848             | 100,140            |
| Freight out                        | 6,660             | 6,660             | 6,660             | 6,660             | 7,315             | 7,315             | 7,315             | 7,315             | 8,848             | 8,848             | 8,848             | 8,848             | 8,848             | 100,140            |
| Customer programs                  |                   |                   | 294,970           |                   |                   |                   | 238,781           |                   |                   |                   | 245,777           |                   |                   | 779,528            |
|                                    | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                  |
| <b>Total Product Disbursements</b> | <b>10,573,793</b> | <b>10,673,793</b> | <b>10,068,762</b> | <b>10,888,022</b> | <b>10,782,564</b> | <b>10,782,564</b> | <b>10,771,345</b> | <b>11,402,207</b> | <b>11,147,449</b> | <b>11,647,449</b> | <b>11,993,226</b> | <b>12,055,977</b> | <b>11,992,804</b> | <b>144,779,953</b> |
| <b>Operating Disbursements</b>     |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |
| Payroll & Taxes (Note 1)           | 203,920           | 207,708           | 207,708           | 307,708           | 207,708           | 211,058           | 211,058           | 211,058           | 211,058           | 219,349           | 219,349           | 219,349           | 219,349           | 2,856,378          |
| Temporary labor                    | 600               | 600               | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | -                 | 1,200              |
| R&M - building                     |                   | 10,965            |                   | 10,965            |                   | 10,965            |                   | 10,965            | 9,605             |                   | 9,605             |                   | 9,605             | 72,675             |
| R&M - equipment                    | 14,025            |                   | 14,025            |                   | 14,025            |                   | 14,025            |                   | 11,645            |                   | 11,645            |                   | 11,645            | 91,035             |
| Recruiting                         | 1,364             | 250               | 1,364             | 250               | 1,326             | 250               | 1,326             | 250               | 1,003             | 250               | 1,003             | 250               | 1,003             | 9,887              |
| Licenses inspections & fees        | 3,921             |                   | 3,921             |                   | 3,921             |                   | 3,921             |                   | 2,699             |                   | 2,699             |                   | 2,699             | 23,781             |
| Warehouse — misc                   | 250               | 250               | 250               | 250               | 250               | 250               | 250               | 250               | 250               | 250               | 250               | 250               | 250               | 3,250              |
| Warehouse supplies                 | 4,674             | 4,674             | 4,674             | 4,674             | 4,811             | 4,811             | 4,811             | 4,811             | 5,217             | 5,217             | 5,217             | 5,217             | 5,217             | 64,026             |
| Truck leasing/rentals & maint      |                   | 1,683             |                   | 983               |                   | 1,683             |                   | 983               |                   | 1,683             |                   |                   | 983               | 7,995              |
| Uniform expense                    |                   |                   | 2,600             |                   |                   |                   | 2,600             |                   |                   |                   | 2,600             |                   |                   | 7,800              |
| Delivery expenses                  | 600               | 600               | 600               | 600               | 600               | 600               | 600               | 600               | 600               | 600               | 600               | 600               | 600               | 7,800              |
| Lodging & M&E                      | 300               | 300               | 300               | 300               | 300               | 300               | 300               | 300               | 300               | 300               | 300               | 300               | 300               | 3,900              |
| Fuel - tank                        | 32,000            | 32,000            | 32,000            | 32,000            | 30,000            | 30,000            | 30,000            | 30,000            | 28,000            | 28,000            | 28,000            | 28,000            | 28,000            | 388,000            |
| R&M trucks                         | 8,920             | 8,920             | 8,920             | 8,920             | 8,920             | 8,920             | 8,920             | 8,920             | 8,920             | 8,920             | 8,920             | 8,920             | 8,920             | 115,960            |
| Transportation supplies            | 2,205             | 2,205             | 2,205             | 2,205             | 2,205             | 2,205             | 2,205             | 2,205             | 2,205             | 2,205             | 2,205             | 2,205             | 2,205             | 28,665             |
| Sales expenses                     | 11,041            | 11,041            | 11,041            | 11,041            | 11,041            | 11,041            | 11,041            | 11,041            | 11,041            | 11,041            | 11,041            | 11,041            | 11,041            | 143,530            |
| Auto                               | 75                | 75                | 75                | 75                | 75                | 75                | 75                | 75                | 75                | 75                | 75                | 75                | 75                | 975                |
| Bank service charge                | 100               |                   | 9,100             | 100               | 100               |                   | 9,100             | 100               | 100               | 100               | 100               | 9,100             | 100               | 28,300             |
| Building rental                    |                   | 36,000            |                   |                   |                   | 36,000            |                   |                   |                   | 36,000            |                   |                   |                   | 108,000            |
| Collection                         | 200               |                   | 200               | 200               | 200               | 200               | 200               | 200               | 200               | 200               | 200               | 200               | 200               | 2,600              |
| Consulting                         |                   | 4,150             | 5,000             | 500               |                   | 5,650             |                   | 500               |                   | 8,300             | 650               |                   | 500               | 25,250             |
| Training                           |                   | 1,400             |                   |                   |                   | 4,000             |                   |                   | 1,000             |                   |                   |                   |                   | 6,400              |
| Dues & subscriptions               | 500               |                   |                   |                   | 500               |                   |                   |                   |                   | 500               |                   |                   | 1,100             | 2,600              |
| Employee relations                 | 100               | 100               | 100               | 11,000            | 100               | 100               | 100               | 100               | 100               | 100               | 100               | 100               | 100               | 12,200             |
| Hardware maintenance               |                   | 900               | 900               |                   |                   | 900               | 900               |                   |                   | 900               | 900               |                   |                   | 5,400              |
| Hardware supplies                  |                   | 1,000             |                   | 2,500             |                   | 1,000             |                   | 2,500             |                   | 1,000             |                   | 2,500             | 62,000            | 72,500             |

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 For the Weeks Ended

|                                     | 4/5/2014       | 4/12/2014      | 4/19/2014        | 4/26/2014      | 5/3/2014       | 5/10/2014      | 5/17/2014      | 5/24/2014      | 5/31/2014      | 6/7/2014       | 6/14/2014      | 6/21/2014      | 6/28/2014      | Total            |
|-------------------------------------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Insurance - business                | -              | 12,000         | 276,500          | -              | -              | 230,000        | -              | -              | -              | 100,000        | -              | -              | -              | 618,500          |
| Insurance - medical                 | 60,000         | 13,000         | 13,000           | 13,000         | 60,000         | 13,000         | 13,000         | 13,000         | 13,000         | 60,000         | 13,000         | 13,000         | 13,000         | 310,000          |
| Leases/Rentals                      | 300            | 300            | 300              | 300            | 300            | 300            | 300            | 300            | 300            | 300            | 300            | 300            | 300            | 3,900            |
| Officer T&E                         | 50             | 50             | 50               | 50             | 50             | 50             | 50             | 50             | 50             | 50             | 50             | 50             | 50             | 650              |
| Miscellaneous                       | 1,000          | 1,000          | 1,000            | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          | 1,000          | 13,000           |
| Office supplies                     | 2,500          | 2,500          | 2,500            | 2,500          | 2,300          | 2,300          | 2,300          | 2,300          | 2,300          | 2,300          | 2,300          | 2,300          | 5,300          | 33,700           |
| Other taxes                         | -              | -              | -                | -              | -              | -              | -              | -              | -              | -              | 15,000         | -              | -              | 15,000           |
| R&M office equipment                | -              | -              | 1,600            | -              | -              | -              | 1,600          | -              | -              | -              | -              | 1,600          | -              | 4,800            |
| R/E taxes                           | -              | -              | 12,618           | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | 12,618           |
| Software maintenance                | -              | -              | 105              | 1,405          | -              | -              | 850            | -              | -              | 350            | 1,405          | -              | 12,300         | 16,415           |
| Software supplies                   | 400            | 14,650         | 1,610            | 35,025         | 400            | 1,650          | 1,600          | 25             | 400            | 1,650          | 1,600          | 25             | -              | 59,035           |
| Customer refunds                    | -              | -              | -                | 5,000          | -              | -              | -              | -              | 5,000          | -              | -              | -              | 5,000          | 15,000           |
| OTP excise taxes                    | -              | 10,000         | 389,093          | -              | -              | 10,000         | 313,071        | -              | -              | -              | 10,000         | 332,536        | -              | 1,064,700        |
| Utilities                           | 18,000         | 2,000          | 1,000            | -              | -              | 18,000         | 2,000          | 1,000          | -              | 18,000         | 2,000          | 1,000          | -              | 63,000           |
| Gross receipts tax                  | -              | -              | 17,625           | -              | -              | -              | 14,100         | -              | -              | -              | -              | 14,100         | -              | 45,825           |
| <b>Total Operating Disbursement</b> | <b>367,144</b> | <b>380,620</b> | <b>1,021,983</b> | <b>452,550</b> | <b>350,131</b> | <b>610,407</b> | <b>651,303</b> | <b>302,532</b> | <b>316,067</b> | <b>508,639</b> | <b>352,113</b> | <b>654,018</b> | <b>402,841</b> | <b>6,370,349</b> |
| <b>Operating cash flow</b>          | <b>19,640</b>  | <b>49,317</b>  | <b>50,419</b>    | <b>18,757</b>  | <b>28,685</b>  | <b>17,815</b>  | <b>37,111</b>  | <b>35,299</b>  | <b>23,061</b>  | <b>74,945</b>  | <b>22,236</b>  | <b>62,984</b>  | <b>50,067</b>  | <b>490,337</b>   |
| <b>Other Disbursements</b>          |                |                |                  |                |                |                |                |                |                |                |                |                |                |                  |
| Adequate protection payments        | -              | -              | -                | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                |
| PNCEF (A)- equipment                | -              | -              | -                | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                |
| PNCEF (B)- equipment                | -              | -              | -                | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                |
| PNC Credit Card                     | -              | -              | -                | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                |
| Company professional fees           | -              | -              | -                | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                |
| Counsel - Debtor                    | -              | -              | 98,900           | -              | -              | -              | 100,000        | -              | -              | -              | 100,000        | -              | -              | 298,900          |
| Counsel - special                   | -              | -              | 6,615            | -              | -              | -              | 5,000          | -              | -              | -              | 5,000          | -              | -              | 16,615           |
| Counsel - collection                | -              | -              | 5,517            | -              | -              | -              | 15,000         | -              | -              | -              | 15,000         | -              | -              | 35,517           |
| Counsel - labor                     | -              | -              | 948              | -              | -              | -              | 5,000          | -              | -              | -              | 5,000          | -              | -              | 10,948           |
| Financial advisors                  | -              | -              | 83,020           | -              | -              | -              | 85,000         | -              | -              | -              | 90,000         | -              | -              | 258,020          |
| Investment Bankers                  | -              | -              | -                | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                |
| Accountants                         | -              | -              | 11,114           | -              | -              | -              | 15,000         | -              | -              | -              | 15,000         | -              | -              | 41,114           |
| Surety counsel fees                 | -              | -              | 20,000           | -              | -              | -              | 40,000         | -              | -              | -              | 40,000         | -              | -              | 100,000          |
| Surety other professionals          | -              | -              | 10,000           | -              | -              | -              | 10,000         | -              | -              | -              | -              | -              | -              | 20,000           |
| Data Room expenses                  | -              | -              | -                | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                |

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 For the Weeks Ended

|                                  | 4/5/2014  | 4/12/2014 | 4/19/2014      | 4/26/2014 | 5/3/2014  | 5/10/2014 | 5/17/2014      | 5/24/2014 | 5/31/2014 | 6/7/2014     | 6/14/2014      | 6/21/2014 | 6/28/2014 | Total          |
|----------------------------------|-----------|-----------|----------------|-----------|-----------|-----------|----------------|-----------|-----------|--------------|----------------|-----------|-----------|----------------|
| Committee professional fees      | -         | -         | -              | -         | -         | -         | -              | -         | -         | -            | -              | -         | -         | -              |
| Counsel                          | -         | -         | 35,000         | -         | -         | -         | 35,000         | -         | -         | -            | 35,000         | -         | -         | 105,000        |
| PNC Bank Counsel                 | -         | -         | -              | -         | -         | -         | -              | -         | -         | -            | 50,000         | -         | -         | 50,000         |
| Adequate protection payments     | -         | -         | -              | -         | -         | -         | -              | -         | -         | 7,398        | -              | -         | -         | 7,398          |
| US Trustee                       | -         | -         | 38,500         | -         | -         | -         | -              | -         | -         | -            | -              | -         | -         | 38,500         |
| <b>Total Other Disbursements</b> | <b>-</b>  | <b>-</b>  | <b>309,614</b> | <b>-</b>  | <b>-</b>  | <b>-</b>  | <b>310,000</b> | <b>-</b>  | <b>-</b>  | <b>7,398</b> | <b>355,000</b> | <b>-</b>  | <b>-</b>  | <b>982,012</b> |
| Total cash flow                  | 19,640    | 49,317    | (259,195)      | 18,757    | 28,685    | 17,815    | (272,889)      | 35,299    | 23,061    | 67,547       | (332,764)      | 62,984    | 50,067    | (491,675)      |
| Cash – beginning (Note 3)        | 7,002,925 | 7,022,566 | 7,071,883      | 6,812,688 | 6,831,445 | 6,860,130 | 6,877,945      | 6,605,056 | 6,640,356 | 6,663,417    | 6,730,964      | 6,398,199 | 6,461,184 | 7,002,925      |
| Cash – Ending                    | 7,022,566 | 7,071,883 | 6,812,688      | 6,831,445 | 6,860,130 | 6,877,945 | 6,605,056      | 6,640,356 | 6,663,417 | 6,730,964    | 6,398,199      | 6,461,184 | 6,511,250 | 6,511,250      |

Notes

- 1- Payroll includes salaries, wages, commissions and incentive payments and employer portion of payroll taxes
- 2- Assumes COD and includes cigarettes stamps' purchases on a pay as needed basis.
- 3- Bank accounts balances are subject to reconciliation. The Debtors accounts' projected balances do not include any PNC accounts balances
- 4- Professional Fees and Costs payments are based on the Administrative Order Establishing Procedures for the Allowance and Payment of Interim Compensation and Reimbursement of Expenses and are scheduled at 80% of fees and 100% of expenses

|   |                |                |                |               |               |               |               |               |              |              |          |          |          |                |
|---|----------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|--------------|--------------|----------|----------|----------|----------------|
| <b>PNC Accounts</b>                       |                |                |                |               |               |               |               |               |              |              |          |          |          |                |
| Wholesale – Money Market                  | -              | -              | -              | -             | -             | -             | -             | -             | -            | -            | -        | -        | -        | -              |
| Transportation – DDA                      | 111,083        | 111,083        | 103,858        | 63,858        | 63,858        | 63,858        | 56,633        | 1,633         | 1,633        | 1,633        | -        | -        | -        | 111,083        |
| Management – DDA                          | -              | -              | -              | -             | -             | -             | -             | -             | -            | -            | -        | -        | -        | -              |
| <b>Total PNC Accounts</b>                 | <b>111,083</b> | <b>111,083</b> | <b>103,858</b> | <b>63,858</b> | <b>63,858</b> | <b>63,858</b> | <b>56,633</b> | <b>1,633</b>  | <b>1,633</b> | <b>1,633</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>111,083</b> |
| <b>Disbursements</b>                      |                |                |                |               |               |               |               |               |              |              |          |          |          |                |
| Adequate protection payments              | -              | 7,225          | -              | -             | -             | -             | 7,225         | -             | -            | 1,633        | -        | -        | -        | 16,083         |
| PNCEF (A)– equipment                      | -              | -              | -              | -             | -             | -             | -             | -             | -            | -            | -        | -        | -        | -              |
| PNCEF (B)– equipment                      | -              | -              | -              | -             | -             | -             | -             | -             | -            | -            | -        | -        | -        | -              |
| PNC Credit Card                           | -              | -              | -              | -             | -             | -             | -             | -             | -            | -            | -        | -        | -        | -              |
| PNC Bank Counsel                          | -              | -              | 40,000         | -             | -             | -             | 55,000        | -             | -            | -            | -        | -        | -        | 95,000         |
| <b>Total Disbursements</b>                | <b>-</b>       | <b>7,225</b>   | <b>40,000</b>  | <b>-</b>      | <b>-</b>      | <b>-</b>      | <b>7,225</b>  | <b>55,000</b> | <b>-</b>     | <b>1,633</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>111,083</b> |
| <b>Ending Cash Balance – PNC Accounts</b> | <b>111,083</b> | <b>103,858</b> | <b>63,858</b>  | <b>63,858</b> | <b>63,858</b> | <b>56,633</b> | <b>1,633</b>  | <b>1,633</b>  | <b>1,633</b> | <b>-</b>     | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b>       |