UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF LOUISIANA

IN RE:	NO. 13-12786
E. H. MITCHELL & COMPANY, L. L. C.	SECT. "B"
DEBTOR	CHAPTER 11

DEBTOR'S PLAN OF REORGANIZATION

E. H. Mitchell & Company, L. L. C., debtor and debtor in possession, proposes the following plan of reorganization pursuant to chapter 11 of the Bankruptcy Code:

ARTICLE 1 DEFINITIONS For the purposes of this Plan, the following terms shall have the meanings specified below. Any term used in the Plan that is not defined herein, but that is defined in the Code or the Bankruptcy Rules shall have the meaning assigned to that term in the Bankruptcy Code or the Bankruptcy Rules.

1. "Administrative Claim" means any Claim, including but not limited to claims for compensation of professionals made pursuant to section 330 of the Code, entitled to be treated as a Priority Claim under section 507(a)(2) of the Code.

2. "Allowed Administrative Claim" means an Administrative Claim that is an Allowed Claim.

3. "Allowed Claim" means any Claim in the amount and classification set forth in a proof of claim filed with the Court within the time fixed by the Court, or in the absence of such filing, as set forth in the Debtor's Schedules of Liabilities filed in the Case, unless the Claim was listed in the schedules as disputed, contingent or unliquidated, in any event as to which no objection to the allowance thereof has been interposed within the applicable period fixed in the Plan or the Confirmation Order, or as to which any such objection has been determined by an order of the Court providing for allowance. Multiple proofs of claim of the same Class filed by a Creditor shall be aggregated and shall constitute a single Claim. The allowance of Administrative Claims shall be governed by the applicable provisions of the Code.

4. "Allowed Interest" means the Interest held by a shareholder of record of the Debtor as to which no objection to the allowance thereof has been interposed within the applicable period of limitations fixed in the Plan or the Confirmation Order, or as to which any such objection has been determined by an order or judgment.

5. "Allowed Secured Claim" means an Allowed Claim secured by a Lien, security interest or other charge against property in which the Estate has an interest, or which is subject to setoff under section 553 of the Code, to the extent of the value (determined in accordance with section 506(a) of the Code) of the interest of such Allowed Secured Claim in the Estate's interest in such property or to the extent of the amount subject to setoff, as the case may be.

6. "Allowed Tax Claim" means a Tax Claim that is an Allowed Claim.

7. "Allowed Unsecured Claim" means an Unsecured Claim that is an Allowed Claim.

8. "Allowed Wage Claim" means a Wage Claim that is an Allowed Claim.

9. "Bankruptcy Rules" means the Federal Rules of Bankruptcy Procedure and any amendments thereof.

10. "Bar Date" means the last day for filing proofs of claim against the Debtor as fixed by order of the Court.

11. "Case" means the chapter 11 bankruptcy reorganization case of the Debtor, designated as ***In re: E. H. Mitchell & Company,*** L. L. C., Case No. 13-12786, Sect. B, pending before the Court.

12. "Claim" means any right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured or unsecured, as defined in section 101(5) of the Code.

13. "Claimant" means the holder of a Claim against the Debtor or the Estate.

14. "Class" means a grouping of substantially similar Claims or Interests as designated in Article V of the Plan.

15. "Code" means the Bankruptcy Code, 11 U.S.C. § 101 *et seq.*, and any amendments thereof.

16. "Committee" means the official committee of creditors holding unsecured claims appointed in the Case.

17. "Confirmation" means the entry of an order by the Court confirming the Plan at or after hearing pursuant to section 1129 of the Code.

18. "Confirmation Date" means the date of entry of an order of the Court confirming the Plan.

19. "Consummation" means completion of all Distributions to be made under the Plan.

20. "Court" means the United States Bankruptcy Court for the Eastern District of Louisiana before which the Case is pending or, in the event such court ceases to exercise jurisdiction over the Case, such court or adjunct or unit thereof that exercises jurisdiction over the Case in lieu of the United States Bankruptcy Court for the Eastern District of Louisiana.

21. "Convenience Claims" means all Allowed Claims which are maximum amount reducible by election or less or which are more than minimum amount reducible by election and which are timely reduced by election to amount to which reduced by the holders thereof in accordance with the terms of the Plan, excluding Priority Claims.

22. "Creditors" means all entities with Claims against the Debtor or the Estate.

23. "Debt" means liability on a Claim.

24. "Debtor" means E. H. Mitchell & Company, L. L. C.

25. "Disbursing Agent" means the Reorganized Debtor.

26. "Disclosure Statement" means the Debtor's Disclosure Statement as approved by order of the Court entered on _____, 2014.

27. "Disputed Claims" means Claims against the Debtor or the Estate as to which an objection has been filed no later than ninety (90) days after the Effective Date (or such later date as may be fixed by the Court) by the Debtor or the Reorganized Debtor and which objection has not been withdrawn or resolved by the entry of a Final Order.

28. "Distribution(s)" means the property (including payments) required by the Plan to be provided to the holders of Allowed Claims.

29. "Effective Date" means the ninety-first (91st) day following the Confirmation Date.

30. "Estate" means the bankruptcy estate created upon commencement of the Case pursuant to section 541(a) of the Code.

31. "Final Order" means an order of the Court that has been entered and either:

A. The time for appeal from such entered order has expired with no appeal having been filed timely; or
B. Any appeal that had been filed timely has been dismissed or otherwise finally determined.

32. "Impaired" shall have the meaning provided in section 1124 of the Code.

33. "Interests" means the equity security interests in the Debtor

34. "Lien" has the meaning provided by section 101(37) of the Code.

35. "Order of Confirmation" means the order of the Court confirming the Plan pursuant to section 1129 of the Code.

36. **E. H. Mitchell & Company, L. L. C.** means the Debtor.

37. "Petition Date" means the date on which the Debtor filed its chapter 11 petition with the Clerk of the Court, October 8, 2013.

38. "Plan" means this Debtor's Plan of Reorganization in its present form or as it may be amended, modified or supplemented.

39. "Priority Claim" means any claim entitled to priority treatment pursuant to section 507 of the Code, except for Administrative Claims and Tax Claims.

40. "Property of the Estate" has the meaning provided by section 541 of the Code.

41. "Pro Rata" means proportionately so that the ratio of the amount of the Distribution made on account of a particular Allowed Claim to the Distributions made on account of all Allowed Claims of the Class in which the particular Allowed Claim is included is the same as the ratio of the amount of such particular Allowed Claim to the total amount of Allowed Claims of the Class of which such particular Allowed Claim is included.

42. "Reorganized Debtor" means the Debtor following the Confirmation Date.

43. "Tax Claim" means a Claim entitled to priority treatment pursuant to section 507(a)(8) of the Code.

44. "Unclaimed Property" means any Distributions which are unclaimed ninety-one (91) days following the date of distribution. Unclaimed Property shall include (a) checks (and the funds represented thereby) which have been returned as undeliverable without a proper forwarding address, (b) funds for checks which have not been paid, (c) checks (and the funds represented thereby) which were not mailed or delivered because of the absence of a proper address with which to mail or deliver such property, and (d) interest on cash constituting Unclaimed Property.

45. "Unsecured Claim" means a Claim that is not secured by any Lien on Property of the Debtor or Property of the Estate.

46. "Wage Claim" means a Claim entitled to priority treatment pursuant to section 507(a)(4) and/or (5) of the Code.

ARTICLE 2 CONSTRUCTION

Where not inconsistent or in conflict with the provisions of the Plan, the words and phrases used in the Plan shall have the meanings provided in the Code or the Bankruptcy Rules.

1. Section captions used in the Plan are for convenience only, and shall not affect the construction of the Plan.

2. The first letters of terms defined in the Plan are capitalized.

ARTICLE 3 CERTAIN GENERAL TERMS AND CONDITIONS

The following general terms and conditions apply to this Plan:

1. To the extent any Claim or portion of any Claim of a Creditor is a Disputed Claim, or is otherwise contingent or unliquidated, or has not been allowed by the Court, the Disbursing Agent may either reserve and segregate such Distribution under the Plan as is sufficient to provide for each of such Claims under the Plan, ask the Court to determine an appropriate reserve, or ask the Court to estimate for purposes of allowance any contingent or unliquidated Claim which would otherwise delay the administration of the Case.

2. Pursuant to section 1123 of the Code, Article V of the Plan designates seven (7) classes of Claims and Interests. As set forth below, Administrative Claims and Tax Claims of the kind specified in sections 507(a)(2) and 507(a)(8) of the Code, respectively, have not been classified and are excluded from the classes set forth in Article V of the Plan, in accordance with section 1123(a)(1) of the Code. A Claim shall be deemed classified in a particular Class

only to the extent that the Claim qualifies within the description of that Class and shall be deemed classified in a different Class to the extent that any remainder of the Claim qualifies within the description of such different Class. A Claim is in a particular Class only to the extent that the Claim is an Allowed Claim or an Allowed Secured Claim in that Class. Multiple proofs of claim filed by a Creditor which qualify for inclusion within the same Class shall be aggregated and, if allowed, shall constitute a single Allowed Claim.

ARTICLE 4 ADMINISTRATIVE EXPENSES AND UNCLASSIFIED CLAIMS

The holders of Allowed Administrative Claims entitled to priority under section 507(a)(2) of the Code, entities entitled to payments under section 546(c) or 553 of the Code, and entities entitled to payment of administrative expenses pursuant to sections 503 and 507(a) of the Code shall receive on account of such Allowed Claims or administrative expenses cash in the amount of such Allowed Claims or administrative expenses on or before the Effective Date of the Plan or as soon thereafter as is practicable. Notwithstanding the foregoing, professionals employed at the expense of the Estate, and any entities which may be entitled to an allowance of fees and expenses from the Estate pursuant to sections 503(b)(2) through (9) of the Code, shall receive cash in the amount awarded to such professionals and entities as soon as practicable after an order is entered by the Court approving such award pursuant to sections 330 or 503(b)(2) through (9) of the Code, unless any such professional or other entity consents prior to Confirmation to other treatment.

Holders of Allowed Tax Claims, if any, entitled to priority under section 507(a)(8) of the Code will be paid on account of such Claims, in equal quarterly installments over a period not exceeding five years after the order for relief. Payment of Allowed Tax Claims shall include payment of interest at the rate applicable under non-bankruptcy law to such Claims. The Reorganized Debtor may elect, in its sole discretion, to prepay any such Claim without any penalty for prepayment.

ARTICLE 5 DESIGNATION OF CLASSES OF CLAIMS AND INTERESTS

Impaired Claims and Interests are classified under the Plan as follows:

Class 1 -- Secured Claim of First Nation Bank of Picayune.
Class 2 -- Undisputed Unsecured Claims of Alan Ezkovich, Kathy Rickert, & CMC, Inc.
Class 3 -- Unsecured Claim of Standard Gravel Co., Inc.
Class 4 -- Disputed and Unliquidated Secured Claim of Reginald J. Laurent
Class 5 -- Disputed Secured Claim of Insider Steven Furr
Class 6 -- Unsecured Insider Claims
Class 7 -- Interests in the Debtor.

ARTICLE 6 CLASSES (NONVOTING) NOT IMPAIRED UNDER THE PLAN

a. Class 3 is unimpaired under the Plan and shall be treated as follows: Pursuant to previous orders entered by the Court which continues in full force and effect pre-petition covenants permitting this Class is entitled to offset out of monthly rentals paid to the Debtor sufficient monies to pay this Class in full over the life of the extant mineral leases between the Debtor and Standard Gravel Co., Inc.

Pursuant to section 1126(f) of the Code, each holder of a Claim in Unimpaired Classes is conclusively presumed to have accepted the Plan, and solicitation of acceptances with respect to members of such Classes is not required, but the Debtor that no creditor or interest falls into this category.

ARTICLE 7 TREATMENT OF (VOTING) CLASSES IMPAIRED UNDER THE PLAN

Classes 1 and 2 are Impaired under the Plan and shall be treated in accordance with the terms stated below. The Debtor will solicit acceptances of the Plan from each Impaired Class. The Impaired Classes will be treated as follows:

a. Class 1 -- The Secured Claim of First National Bank of Picayune in whatever amount due on the date of confirmation of the Debtor's plan of reorganization (current approximate amount of $314,000.00) will be ammortized over fifteen (15) years at eight and one-half (8½%) interest. Until paid in full, First National Bank of Picayune will retain and/or continue to hold any pre-petition mortgage, lien or other encumbrance held on the day preceding this bankruptcy filing. Debtor retains the right to pre-pay, without penalty, all or a portion of this Class' claim.

b. Class 2 -- These creditors will share pro rata the sum of $17,000.00 per quarter with the first payment being made on the 91st day after the order confirming the Debtor's Plan of Reorganization becomes final and non-appealable. Debtor retains the right to pre-pay all or some of the claims falling into this Class without penalty.

Cramdown. In the event that any Impaired Class entitled to vote on the Plan shall fail to accept the Plan in accordance with section 1129(a) of the Code, the Debtor shall request that the Court confirm the Plan in accordance with section 1129(b) of the Code.

ARTICLE 8 TREATMENT OF NON-VOTING CLASSES

a. Class 4 is precluded from voting because its claim is disputed and unliquidated and currently in litigation. If a court of record determines by means of a non-appealable order or judgment that any amount or amounts are due this Class, then after the completion of the payments required to be made to Class 2, this Class will be entitled paid its pro rata share of $17,000.00 per quarter, commencing on the 91st day after any and all amounts due and owing Classes 2 and 3 shall be paid in full or the date any such order or judgment becomes final and non-appealable, whichever is later.

b. Classes 5 and 6 are insiders and are accordingly not entitled to vote. The security interest claimed to be held by the Class 5 creditor remains in full force and effect, unless and until an order of a court of record orders its cancellation. Any amount deemed to be due and owed to this Class by a court of record will be satisfied only after Classes 2, 3, and 4 have been fully satisfied. Class 5 will be satisfied by the payment of $17,000.00, with the first payment due on the 91st day after Classes 2, 3 and 4 have been fully satisfied. Class 6 will be satisfied by the payment of $17,000.00, with the first payment due on the 91st day after Class 5 has been fully satisfied.

c. Class 7 Interests in the Debtor will not receive any distribution on account of their interests, but will be permitted to retain ownership of their interests.

ARTICLE 9 MEANS FOR IMPLEMENTATION AND EXECUTION OF THE PLAN

1. *Funding the Plan*. The Debtor will fund the plan through receipts and revenues received from its mineral and hunting leases, all of which have been assumed by previous order of this Court. Per the terms and conditions of the assumed leases, the Debtor will receive a minimum of $14,000.00 per month there from for approximately 27 years. Subject to application and order of this Court the Debtor reserves the right to motion the Court to sell all or a portion of its immoveable properties.

2. *Disbursements*. The Reorganized Debtor shall act as Disbursing Agent and shall make all Distributions in accordance with the Plan. To make the Distributions due under the Plan, the Reorganized Debtor, as Disbursing Agent, shall distribute all property and payments called for by the Plan.

3. *Reserve for Disputed Claims*.
   A. On and after the Effective Date, the Distributions reserved for the holders of Disputed Claims shall not be distributed but shall be held by the Reorganized Debtor in a segregated account (the "Disputed Claims Reserve") for the benefit of the holders of the Disputed Claims entitled thereto under the Plan. Except to the extent that the Court shall have estimated under section 502(c) of the Code or otherwise determined that a good and sufficient reserve for Disputed Claims is less than the full amount thereof, there will be deposited into the Disputed Claims Reserve an amount of cash which would have been distributed on account of all Disputed Claims if all Disputed Claims were allowed in the full amount claimed by the holders thereof.
   B. At such time as a Disputed Claim becomes an Allowed Claim, the Distribution which would have been disbursed had the Disputed Claim been an Allowed Claim on the Effective Date shall be released from the Disputed Claims Reserve and delivered to the Disbursing Agent for delivery to the holder of such Allowed Claim within thirty (30) days. At such time as all Disputed Claims have been finally determined, the balance of the cash not theretofore distributed shall be returned to the Reorganized Debtor.

4. *Unclaimed Distributions*.
   A. The Reorganized Debtor shall deposit any Unclaimed Property in an Unclaimed Property Reserve to be held in trust for the benefit of the holders of Allowed Claims entitled thereto under the terms of the Plan. For a period of one (1) year following the date of distribution, Unclaimed Property, including any principal, interest and dividends, in cash or in kind, as may have been paid on account of any such Unclaimed Property shall be held in the Unclaimed Property Reserve solely for the benefit of the holders of Allowed Claims which have failed to claim such property. Until the expiration of one (1) year following the distribution date, Unclaimed Property due to the holder of an Allowed Claim shall be released from the Unclaimed Property Reserve and delivered to such holder upon presentation of proper proof by such holder of its entitlement thereto.
   B. At the end of four hundred eighty (480) days following the distribution date, the holders of Allowed Claims theretofore entitled to Unclaimed Property shall cease to be entitled thereto, and the Unclaimed Property shall then become property of the Reorganized Debtor.

5. *Revesting of Property of Estate*. On the Effective Date, except as otherwise provided in the Plan, the Reorganized Debtor shall be revested with all property that was formerly Property of the Estate (including, without limitation, all claims belonging to the Debtor or the Estate) free and clear of all Liens, Claims and interests.

6. *Post-Confirmation Operations*. The Reorganized Debtor shall continue the business engaged in by the Debtor. It is contemplated that the Reorganized Debtor will operate its business in the ordinary course except as otherwise provided in the Plan. Upon the Confirmation Date, the Reorganized Debtor may operate and engage in its business free of any restrictions of the Code, the Bankruptcy Rules, the Court, or the Office of the United States Trustee, except if and as specifically set forth in the Plan.

7. *Execution and Delivery of Documents*. The Debtor and the Reorganized Debtor are authorized to execute and deliver documents and instruments as are necessary or appropriate to promote and implement Consummation of the Plan or to carry out the purposes of the Plan.

8. *Objections to Claims and Interests*. Any objection to any Claim or Interest shall be filed on or before one hundred eighty (180) days after the Effective Date. This time period can be extended by the Court upon request of the Debtor or the Reorganized Debtor.

9. *Bar Date*. The last day for filing proofs of claim against the Debtor shall be the Bar Date fixed by the Court prior to Confirmation of the Plan, except for Administrative Claims. The deadline for filing Administrative Claims, including Claims for compensation and reimbursement of professional persons employed pursuant to Court order in the Case, will be fixed by the Court.

10. *Retention and Enforcement of Claims*. Pursuant to section 1123(b)(3) of the Code, the Reorganized Debtor may maintain and enforce any Claims of the Debtor or the Estate.

11. *Court and United States Trustee Fees*. Prior to the Effective Date, all fees due from the Debtor to the Clerk of the Court and all fees due from the Debtor to the United States Trustee shall be paid in full.

12. *Implementation Reports*. Following the Confirmation Date and through Consummation of the Plan, the Reorganized Debtor shall file implementation reports with the Clerk of the Court every one hundred eighty (180) days setting forth the status of implementation of the Plan. Upon Consummation of the Plan, the Reorganized Debtor will file an application with the Clerk of the Court requesting the entry of a final decree closing the Case.

ARTICLE 9 EXECUTORY CONTRACTS AND UNEXPIRED LEASES AND PREVIOUSLY ASSUMED LEASES

1. *Residential Real Property or Personal Property*. Under the Plan, the Debtor expressly rejects, on the Confirmation Date, all executory contracts and unexpired leases of residential real property or personal property entered into prior to the Petition Date which have not been assumed pursuant to a prior order of the Court or which are not subject to a motion already filed by the Debtor with the Clerk of the Court.

2. *Non-Residential Real Property*. Under the Plan, the Debtor expressly rejects on the Confirmation Date the following non-residential real property leases entered into prior to the Petition Date under which the *Debtor is the lessee—*

   A. leases the Debtor has not assumed within the first 120 days after the Petition Date (or within any extension to such period granted by the Court);

   B. leases which have been assumed after the Petition Date pursuant to a prior order of the Court; and

   C. leases which have not been assumed and the Debtor has obtained an extension of the time to assume or reject such leases either from the Court, for cause, or by written consent of the lessor.

3. *Deadline to File Rejection Claim*. Claims arising from rejection of Executory Contracts and Unexpired and Previously Assumed Leases under the Plan must be filed with the Clerk of the Court no later than thirty (30) days following the Confirmation Date. Failure to timely file such Claims shall result in their disallowance.

ARTICLE 10 CREDITORS' COMMITTEE

The Committee will continue in its current form after the Confirmation Date and until the date of the Confirmation of the Debtor's plan of reorganization. The Committee shall have all of the rights, powers, and duties set forth in section 1103 of the Code. On the Effective Date, the Committee shall be dissolved and cease to function, except that the Committee shall have the right to participate in (i) appeals from the Confirmation Order; (ii) hearings on proposed modifications or amendments to the Plan; (iii) applications for the allowance of compensation of professional personals employed in the Case; (iv) objections to Claims; and (v) actions to enforce or interpret the Plan.

ARTICLE 11 POST-CONFIRMATION EMPLOYMENT AND COMPENSATION OF PROFESSIONALS

After the Confirmation Date, the Reorganized Debtor may employ, without notice, hearing or order of the Court, such attorneys, accountants and other professionals as it may desire to render services on such terms as it deems reasonable. With respect to services rendered by professional persons employed by the Reorganized Debtor or retained by the Committee after the Confirmation Date, the Reorganized Debtor shall be authorized to pay for such services, related costs and expenses without notice, hearing or order of the Court; provided however, that with respect to fees, costs and expenses of such professional persons for services rendered after the Confirmation Date in or in connection with the Case, or in connection with the Plan and incident to the Case, in the event the Reorganized Debtor disputes the reasonableness of any such fees, costs or expenses, the Reorganized Debtor shall pay such professional person only the undisputed amount, if any, and file an application with the Court to determine the reasonableness of the fees, costs or expenses which are in dispute.

ARTICLE 12 DISCHARGE

1. *Discharge of Debts*. Pursuant to section 1141(d)(1) of the Code, except as otherwise provided in the Plan, Confirmation of the Plan will discharge the Debtor from any Debt that arose prior to the Confirmation Date, and any Debt of any kind specified in section 502(g), 502(h), or 502(i) of the Code, whether or not: (1) a proof of Claim based on such Debt is filed or deemed filed under section 501 of the Code; (2) such Claim is allowed under section 502 of the Code; or (3) the holder of such Claim accepts the Plan.

2. *Judgments Obtained on Discharged Debts are Void*. Pursuant to section 524(a)(1) of the Code, the Debtor's discharge pursuant to Confirmation of the Plan under section 1141 of the Code, voids any judgments at any time obtained, to the extent that such judgment is a determination of the personal liability of the Debtor with respect to any Debt discharged, whether or not discharge of such Debt is waived.

3. *Discharge Injunction*. Pursuant to section 524 of the Code, the Debtor's discharge pursuant to the Plan under section 1141 of the Code operates as an injunction against the commencement

or a continuation of an action, the employment of process, or an act, to collect, recover, or offset any discharged Debt as a personal liability of the Debtor, whether or not discharge of such Debt is waived.

ARTICLE 13 MODIFICATION OF PLAN

The Plan may be modified upon motion of the Debtor or the Reorganized Debtor, or corrected by the Debtor or the Reorganized Debtor prior to the Effective Date, without notice and a hearing and without additional disclosure pursuant to section 1125 of the Code provided that, after notice to the United States Trustee, counsel for the Committee, and all parties who have filed and served a request for special notice in the Case, the Court finds that such modification does not materially or adversely affect any Creditor or any Class of Creditors.

ARTICLE 14 GENERAL PROVISIONS

1. *Jurisdiction*. The Court will retain jurisdiction until Consummation of the Plan and an entry of a final decree closing the Case. The Court shall further retain jurisdiction under the Plan for all purposes consistent with the Plan and the Code, which purposes include, but are not limited to:

   A. The classification or allowance of a Claim of any Creditor and the reexamination of Claims which have been allowed for purposes of voting and the determination of such objections as may be filed against Creditors' Claims.
   B. The determination of all questions and disputes regarding title to the assets of the Estate, and the determination of all causes of action, controversies, disputes or conflicts, including the right to participate in any Distribution from the Estate, whether or not subject to an action pending as of the Effective Date, between the Debtor and/or the Reorganized Debtor and any other party, including, but not limited to, any right of the Debtor and/or the Reorganized Debtor to recover assets pursuant to the provisions of the Code.
   C. The correction of any defect, curing of any omission, or the reconciliation of any inconsistency in the Plan or in the Order of Confirmation, as may be necessary to carry out the purposes and intent of the Plan.
   D. The determination of the allowability, validity and priority of Tax Claims against the Debtor or the Estate, whether such Claims are asserted before or after the Effective Date.
   E. The modification or amendment of the Plan after Confirmation pursuant to the Bankruptcy Rules or the Code.
   F. The enforcement and interpretation of the terms and provisions of the Plan.

   G. The entry of any order concluding or terminating the Case.
   H. The granting of extensions of any deadlines set herein.
   I. The approval of the terms of sale of some or all of the Debtor's immoveable property.
   J. The administration of the Case, and implementation and Consummation of the Plan.

2. *Interpretation*. To the extent that the terms of the Plan are inconsistent with the terms of any agreement or instrument concerning any Claim or Interest, or any other matter, the terms of the Plan shall control.

3. *Binding Effect*. Upon Confirmation of the Plan, the Debtor and all Creditors and Interest holders, whether or not the Claim of such Creditor is Impaired under the Plan and whether or not such Creditor or Interest holder has accepted the Plan, shall be bound by the provisions of the Plan pursuant to section 1141(a) of the Code.

4. *Applicable Law*. The Plan is to be governed by and construed under the Code and the laws of the State of Louisiana as they may be applicable.

5. *Implementation Orders*. At any time, the Court may make such orders or give such direction as may be appropriate under section 1142 of the Code.

Dated: May 7, 2014

Respectfully submitted,

/s/ Robert L. Marrero
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