

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
FT. LAUDERDALE DIVISION**

IN RE:

GULFSTREAM CRANE, LLC,

Debtor.

Case No. 09-37091-BKC-RBR

Chapter 11

DEBTOR'S PLAN OF LIQUIDATION

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Ft. Lauderdale, Florida

**DEBTOR'S PLAN OF LIQUIDATION
UNDER CHAPTER 11 OF THE BANKRUPTCY CODE**

Gulfstream Crane, LLC proposes the following plan of liquidation under section 1121(a) of the Code:

ARTICLE I

DEFINITIONS

As used in this Plan, the following terms shall have the respective meanings set forth below, and such meanings shall be equally applicable to the singular and plural forms of the terms defined unless the context requires otherwise.

"Actions" shall mean all actions that a trustee or debtor-in-possession is empowered to bring pursuant to the Code, including, without limitation, any cause of action, lawsuit, adversary proceeding, contested matter, claim objection, Avoidance Action, or right of the Debtor or the Estate against any Person.

"Administrative Claim" shall mean a claim for payment of an administrative expense under section 503 of the Code that is entitled to priority under section 507(a)(2) of the Code and any fees or charges assessed against the Estate pursuant to 28 U.S.C. § 1930.

"Administrative Claimant" shall mean the holder of an Administrative Claim.

"Administrative Claims Bar Date" shall mean _____, 2010, the last day for Creditors to file a request for allowance and payment of Administrative Claims.

"Affiliate" shall mean with respect to any Person, any other Persons that would fall within the definition assigned to such term in section 101(2) of the Code, if such Person was a debtor in a case under the Code.

"Allowed Amount" shall mean with respect to a Claim, (a) the amount of a Claim that was listed in the Debtor's Schedules as not disputed, contingent or unliquidated, if the holder of such Claim has not filed a proof of claim with the Court within the applicable period of limitation fixed by the Court pursuant to Rule 3003(c)(3) of the Rules, or (b) if a holder of a Claim has filed a proof of claim with the Court within the applicable period of limitation fixed by the Court pursuant to 3003(c)(3) of the Rules: (i) the amount stated in such proof of claim or in the Schedules if no objection to such proof of claim or amount listed in the Schedules has been interposed within the applicable period of limitation fixed by the Code or Rules, or as otherwise fixed by the Court, or (ii) such amount as shall be fixed by an order of the Court which has become a Final Order, if an objection has been interposed within the applicable period of limitation fixed by the Code, the Rules, or the Court, or (c) with respect to a Fee Request, such amount as shall be fixed by an order of the Court which has become a Final Order. In no event shall the Allowed Amount of any Priority Claim or Unsecured Claim include interest accrued on such Claim after the Filing Date.

“Allowed Claim” shall mean any Claim which is not a Disputed Claim for which an Allowed Amount has been finally determined in such Allowed Amount.

“Allowed Equity Interest” shall mean any Equity Interest which has not been timely disputed, or if timely disputed, which has been allowed by order of the Court which has become a Final Order.

“Article” shall mean one of the numbered Articles of the Plan.

“Assets” shall mean all of the right, title, and interest of the Debtor in and to Property of the Estate, whether tangible or intangible.

“Assumed Contract” shall mean an Executory Contract (as modified or amended pursuant to the Plan, prior order of the Court, or by agreement of the parties) that is assumed by the Debtor pursuant to the Plan.

“Assumption List” shall mean the list of executory contracts and unexpired leases to be assumed pursuant to Article VI of the Plan, which shall be filed with the Clerk of the Court in accordance with the Plan.

“Avoidance Actions” shall mean the Actions pursuant to Chapter 5 of the Code, including, without limitation, rights to recover property or money pursuant to sections 542-553 of the Code.

“Ballot” shall mean the ballot accompanying the Disclosure Statement upon which holders of Claims and Equity Interests in each Impaired Class of Claims and Equity Interests that are entitled to vote on the Plan shall indicate their acceptance or rejection of the Plan and, if applicable, such other elections as may be made thereon are to be indicated.

“Ballot Deadline” shall mean shall mean the last day established by order of the Court for filing a Ballot with the Clerk of the Court.

“Banc of America” shall mean Banc of America Leasing & Capital, LLC, the holder of the Allowed Class 5 Claim.

“Bank Midwest” shall mean Bank Midwest, N.A., the holder of an Allowed Class 2 Claim.

“Bar Date” shall mean April 5, 2010, the last date for creditors and holders of Equity Interests to have filed proofs of Claims or Equity Interests in the Case.

“Business Day” shall mean a day other than a Saturday, a Sunday, or a day on which commercial banks in Ft. Lauderdale, Florida are authorized or required to close.

“Case” shall mean the Chapter 11 Case No. 09-37091-BKC-RBR pending before the United States Bankruptcy Court for the Southern District of Florida.

“Cash” shall mean legal tender of the United States of America.

“Caterpillar” shall mean Caterpillar Financial Services Corporation, the holder of the Allowed Class 6 Claim.

“Center Capital” shall mean Center Capital Corporation, the holder of the Allowed Class 7 Claim.

“Claim” shall mean (a) a right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed or contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured; (b) a right to an equitable remedy 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; (c) without limiting the generality of the foregoing, all Administrative Claims, Priority Claims, Secured Claims, and Unsecured Claims.

“Class” shall mean a group of Claims or Equity Interests classified together pursuant to Article IV of the Plan.

“Class 1” shall mean the Other Priority Claims, as described, classified and treated in Section 4.01 of this Plan.

“Class 2” shall mean the Secured Claim of Bank Midwest, N.A., as described, classified and treated in Section 4.02 of this Plan.

“Class 3” shall mean the Secured Claim of SL Financial Services Corporation, as described, classified and treated in Section 4.03 of this Plan.

“Class 4” shall mean the Secured Claim of Wells Fargo Equipment Finance, Inc., as described, classified and treated in Section 4.04 of this Plan.

“Class 5” shall mean the Secured Claim of Banc of America Leasing & Capital, LLC, as described, classified and treated in Section 4.05 of this Plan.

“Class 6” shall mean the Secured Claim of Caterpillar Financial Services Corporation, as described, classified and treated in Section 4.06 of this Plan.

“Class 7” shall mean the Secured Claim of Center Capital Corporation, as described, classified and treated in Section 4.07 of this Plan.

“Class 8” shall mean the Secured Claim of DCFS USA LLC, as described, classified and treated in Section 4.8 of this Plan.

“Class 9” shall mean the Secured Claim of FCC Equipment Financing, Inc. as described, classified and treated in Section 4.09 of this Plan.

“Class 10” shall mean the Secured Claim of Harry Fry & Associates, as described, classified and treated in Section 4.10 of this Plan.

“Class 11” shall mean the Secured Claim of Mack Financial Services, as described, classified and treated in Section 4.11 of this Plan.

“Class 12” shall mean the Secured Claim of PNC, as described, classified and treated in Section 4.12 of this Plan.

“Class 13” shall mean the Secured Claim of US Bancorp Equipment Finance, as described, classified and treated in Section 4.13 of this Plan.

“Class 14” shall mean the Other Secured Claims, as described, classified and treated in Section 4.14 of this Plan.

“Class 15” shall mean the Allowed Unsecured Claims, as described, classified and treated in Section 4.15 of this Plan.

“Class 16” shall mean the Allowed Equity Interests, as described, classified and treated in Section 4.16 of this Plan.

“Code” shall mean the Bankruptcy Code, 11 U.S.C. §§ 101 *et. seq.*

“Collateral” shall mean any property or interest in Property of the Estate of the Debtor subject to a Lien to secure the payment or performance of a Claim, which Lien is not subject to avoidance under the Code or otherwise is invalid under the Code or applicable state law.

“Committee” shall mean the Official Committee of Unsecured Creditors appointed in this Case by the United States Trustee.

“Confirmation” shall mean the entry by the Court of the Confirmation Order.

“Confirmation Date” shall mean the date on which the Clerk of the Court enters the Confirmation Order on the Docket.

“Confirmation Hearing” shall mean a hearing held by the Court to consider Confirmation of the Plan pursuant to section 1128 of the Code.

“Confirmation Order” shall mean the order entered by the Court confirming the Plan, which shall contain such provisions as the Proponent desires and shall otherwise be in a form and substance satisfactory to the Proponent.

“Court” shall mean the United States Bankruptcy Court for the Southern District of Florida, including any Bankruptcy Judge thereof, and any court having competent jurisdiction to hear appeals from the Bankruptcy Judges thereof.

“Creditor” shall mean any Person holding a Claim or Equity Interest, including Administrative Claimants and Claims of the kind specified in sections 502(b), 502(h), and 502(i) of the Code, and such Person’s heirs, successors, assigns, executors, and personal representatives.

“DCFS” shall mean DCFS USA LLC, the holder of an Allowed Class 8 Claim.

“Debtor” or “Debtor-in-Possession” shall mean Gulfstream Crane, LLC. Any reference to the “Debtor” shall also include the Debtor in its capacity as a debtor-in-possession in this Case, and vice-versa.

“Disclosure Statement” shall mean the Disclosure Statement filed by the Proponent in connection with the Plan and approved by the Court for submission to Creditors as the same may be amended from time to time.

“Disputed Amount” shall mean with respect to a particular Disputed Claim, that amount which is equal to the difference, if any, between the Face Amount of such Claim and the amount, if any, of such Claim which the party objecting thereto concedes.

“Disputed Claim” shall mean any Claim for which an Allowed Amount has not yet been determined, and with respect to which an objection has been interposed pursuant to Section 5.05 of this Plan or otherwise, or such other dates as may be fixed by the Court and which objection has not been withdrawn or determined by a Final Order, or which is listed on the Schedules as disputed, contingent or unliquidated.

“Disputed Claims Reserve” shall have the meaning set forth in Section 5.04(a) of the Plan.

“Disputed Equity Interest” shall mean any Equity Interest which has not yet been allowed and with respect to which an objection has been interposed on or prior to the Confirmation Date or such other date fixed by the Court and which objection has not been withdrawn or determined by a Final Order, or which is listed on the Schedules as disputed, contingent or unliquidated.

“Distribution” shall mean funds to be paid to holders of Claims pursuant to Article II, Article IV and Article V of the Plan.

“Distribution Date” shall mean the dates upon which Distributions may be made pursuant to Article V of the Plan.

“Docket” shall mean the docket maintained in this Case by the Clerk of the Court.

“Effective Date” shall mean the date upon which the last of the conditions precedent to the occurrence of the Effective Date set forth in Section 8.02 of the Plan occurs.

“Equity Interest” shall mean any ownership or equity interest in the Debtor, including without limitation, equity interests or other rights to purchase any ownership or equity interest in the Debtor.

“Estate” shall mean the Estate created in this Case pursuant to section 541 of the Code.

“Executory Contract” shall mean a contract or unexpired lease to which the Debtor is a party and that is executory within the meaning of section 365 of the Code.

“Face Amount” shall mean with respect to a particular Claim, (a) if the holder of such Claim has not filed a proof of claim with the Court within the applicable period of limitation fixed by the Court pursuant to Rule 3003(c)(3) of the Rules, the amount of such Claim that was listed in the Schedules as not disputed, contingent or unliquidated; or (b) if the holder of such Claim has filed a proof of claim with the Court within the applicable period of limitation fixed by the Court pursuant to Rule 3003(c)(3) of the Rules, the amount stated in such proof of claim, or (c) with respect to a Fee Request, the net amount to which the applicant would be entitled if its application were to be granted in full.

“FCC” shall mean FCC Equipment Financing, Inc., the holder of the Allowed Class 9 Claim.

“Fee Request” shall mean an application or request for payment by the Estate of fees, compensation for services rendered or reimbursement of expenses, pursuant to Rule 2016 of the Rules or other applicable provision of the Code or the Rules.

“Filing Date” shall mean December 8, 2009, the date on which the Debtor commenced this Case by filing a voluntary petition under Chapter 11 of the Code.

“Final Order” shall mean an order or judgment of the Court as entered on the Docket that has not been reversed, stayed, modified, or amended, and respecting which the time to appeal, petition for certiorari or seek reargument, review or rehearing has expired, and as to which no appeal, reargument, petition for certiorari, review or rehearing is pending, or as to which any right to appeal, reargue, petition for certiorari or seek review or rehearing has been waived in writing in a manner satisfactory to the Proponent, or, if any appeal, reargument, petition for certiorari, review or rehearing thereof has been denied, the time to take further appeal or to seek certiorari or further rehearing, review or reargument has expired. If any provision of the Plan requires the entry of a Final Order as a condition to the occurrence or performance of an act, the Proponent may waive such requirement in accordance with the Plan.

“Harry Fry” shall mean Harry Fry & Associates, the holder of the Allowed Class 10 Claim.

“Impaired” shall mean an Allowed Claim or Equity Interest that is Impaired within the meaning of section 1124 of the Code.

“Insider(s)” shall mean those Persons defined in section 101(31)(B) of the Code.

“Late Filed Claim” shall mean a Claim filed after the Bar Date.

“Lien” shall mean a charge against or interest in any item of Property of the Estate to secure payment of a debt or performance of an obligation.

“Liquidating Trustee” shall mean the individual selected to serve in accordance with Article X of this Plan from and after the Effective Date.

“Mack” shall mean Mack Financial Services, the holder of the Allowed Class 11 Claim.

“Net Proceeds” shall mean the amount remaining from recoveries in Actions less attorneys’ fees, costs and related expenses.

“NEWCO” shall mean the designee of Prophet Equity LP, who shall acquire the Assets in accordance with the APA and Article VII of the Plan.

“Other Priority Claims” shall mean a Claim (other than an Administrative Claim or Priority Tax Claim) that is entitled to priority under section 507 of the Code.

“Other Secured Claims” shall mean Secured Claims other than the Class 2 through 13 Claims.

“Person” shall mean any individual, sole proprietorship, Equity (general or limited), joint venture, trust, unincorporated organization, association, corporation, institution, entity, or government (whether federal, state, county, city, municipal or otherwise, including, without limitation, any instrumentality, division, agency, body, political subdivision or department thereof).

“Petition Date” shall mean the Filing Date.

“Plan” shall mean the Debtor’s Plan of Liquidation in the present form or as it may be modified, amended, or supplemented from time to time.

“Plan Administrator” shall mean the individual selected to serve in accordance with Article XI of this Plan from and after the Effective Date.

“PNC” shall mean PNCEF, LLC f/k/a National City Commercial Capital Company, LLC, the holder of the Allowed Class 12 Claim.

“Post-Confirmation Administrative Claim” shall mean a Claim for services rendered or expenses incurred after the Confirmation Date in connection with this Case.

“Post-Petition Interest” shall mean all interest accrued but unpaid after the Petition Date that is awarded by the Court on account of any Allowed Claim, which shall be calculated based upon the rate set forth in any contract (including any default rate, if applicable and authorized under the Code) evidencing the Claim and, if no such rate is set forth therein, then the legal rate of interest, which for purposes of this Plan shall mean the federal judgment rate of interest in effect on the Effective Date.

“Pre-Petition” shall mean prior to the Filing Date.

“Priority Claims” shall mean a Claim (other than an Administrative Claim or Priority Tax Claim) that is entitled to priority under section 507(a) of the Code.

“Priority Tax Claim” shall mean a Claim (other than an Administrative Claim or Priority Claim) that is entitled to priority under section 507(a)(8) of the Code.

“Pro Rata” shall mean proportionately, so that the ratio of the amount of consideration distributed to an account of a particular Allowed Claim to the Allowed Amount of such Claim is the same as the ratio of the amount of consideration distributed on account of all Allowed Claims of the Class in which the particular Claim is included to the amount of all Allowed Claims of that Class, unless otherwise defined in the Plan. Whenever a Disputed Claim has not been finally resolved, an appropriate reserve for payment of such Disputed Claim shall be established so that there will be sufficient consideration available to make a Pro Rata Distribution to the holder of such Disputed Claim upon final resolution of the dispute.

“Professional” shall mean any professional employed in this Case pursuant to sections 327, 328 or 1103 of the Code or otherwise pursuant to an order of the Court.

“Property of the Estate” shall mean the property defined in section 541 of the Code.

“Proponent” shall mean the Debtor.

“Rejected Contract” shall mean an Executory Contract that is rejected at any time during these Cases or pursuant to Article VI of the Plan.

“Rejection Claim” shall mean a Claim arising under section 502(g) of the Code in its Allowed Amount.

“Rules” shall mean the Federal Rules of Bankruptcy Procedure.

“Schedules” shall mean the Schedules of assets and liabilities originally filed by the Debtor with the Court and as the same may be amended from time to time by the Debtor.

“Section” shall mean a numbered subsection of any Article of the Plan.

“Secured Claim” shall mean a Claim secured by a Lien on property in which the Estate has an interest or that is subject to set-off under section 553 of the Code to the extent of the value of the interest attributable to such Claim in the Estate’s interest in such property or to the extent of the amount subject to set-off.

“Secured Creditor” shall mean the holder of a Secured Claim.

“Secured Tax Claims” shall mean ad valorem taxes assessed against the real property owned by the Debtor in the ordinary course of its business.

“SL Financial” shall mean SL Financial Services Corporation, the holder of an Allowed Class 3 Claim.

“Substantial Consummation” shall mean that the Plan shall be deemed to be substantially consummated in accordance with sections 1101 and 1127(b) of the Code.

“Unimpaired” shall mean an Allowed Claim or Allowed Equity Interest that is not Impaired within the meaning of section 1124 of the Code.

“Unsecured Claim” shall mean a Claim other than a Secured Claim, a Priority Claim, a Priority Tax Claim, or an Administrative Claim.

“Unsecured Creditor” shall mean the holder of an Unsecured Claim.

“US Bancorp” shall mean US Bancorp Equipment Finance, the holder of the Allowed Class 13 Claim.

“Wells Fargo” shall mean Wells Fargo Equipment Finance, Inc., the holder of an Allowed Class 4 Claim.

“Rules of Construction and Interpretation”

The following rules of construction shall be applicable for all purposes of the Plan unless the context clearly requires otherwise:

(a) The terms “include,” “including,” and similar terms shall be construed as if followed by the phrase “without being limited to.”

(b) Words of masculine, feminine, or neutral gender shall mean and include the correlative words of the other genders, and words importing the singular number shall mean and include the plural number, and vice-versa.

(c) All article, section, and exhibit or appendix captions are used for convenience and reference only, and in way define, limit, or describe the scope or intent of, or in any way affect, any such article, section, exhibit, or appendix.

ARTICLE II

**TREATMENT OF UNCLASSIFIED CLAIMS:
ADMINISTRATIVE CLAIMS, PRIORITY TAX CLAIMS
AND UNITED STATES TRUSTEE’S FEES**

The following Administrative Claims, Priority Tax Claims and United States Trustee’s Fees are Unimpaired under the Plan and will be treated as follows:

2.01. Allowed Administrative Claims.

Administrative Claims are Claims constituting a cost or expense of the administration of the Case allowed under sections 503(b) and 507(a)(2) of the Code. Such Claims include any actual and necessary costs and expenses of preserving the Estate of the Debtor, any actual and necessary costs and expenses of operating the business of the Debtor in Possession, any indebtedness or obligations incurred or assumed by the Debtor in Possession in connection with the conduct of its business, including, without limitation, for the acquisition or lease of property or an interest in property or the rendition of services, all compensation and reimbursement of expenses to the extent Allowed by the Court under section 330, 331 or 503 of the Code, all costs associated with the cure of any executory contracts and unexpired leases between the Debtor and

any Person, and any fees or charges assessed against the Estate of the Debtor under section 1930 of title 28 of the United States Code.

Except as otherwise provided herein, and except to the extent that any entity entitled to payment of any Allowed Administrative Claim agrees to a different treatment, each holder of an Allowed Administrative Claim shall receive Cash in an amount equal to such Allowed Administrative Claim on the later of the Effective Date and the date such Administrative Claim becomes an Allowed Administrative Claim by Final Order, or as soon thereafter as is reasonably practicable.

A. Ordinary Course Claims

Allowed Administrative Claims representing liabilities incurred by the Debtor in Possession in the ordinary course of its business shall be (a) assumed by NEWCO and paid in full and performed in the ordinary course of business consistent with past practices and in accordance with the terms and subject to the conditions of any agreements governing, instruments evidencing, or other documents relating to such transactions, or (b) paid in full in Cash on the later of the Effective Date of the Plan or the date on which such Claim becomes an Allowed Administrative Claim by Final Order of the Court.

B. Professional Fee and Expense Claims

Compensation of Professionals and reimbursement of expenses incurred by Professionals are Administrative Claims pursuant to sections 503(b)(2), 503(b)(3), 503(b)(4) and 503(b)(5) of the Code (the "Professional Fee and Expense Claims"). All payments to Professionals for Professional Fee and Expense Claims will be made in accordance with the procedures established by the Code, the Rules and the Court relating to the payment of interim and final compensation for services rendered and reimbursement of expenses. The Court will review and determine all applications for compensation for services rendered and reimbursement of expenses.

All entities seeking an award by the Court of Professional Fee and Expense Claims shall file their respective final applications for allowance of compensation for services rendered and reimbursement of expenses incurred through the Effective Date pursuant to section 330 of the Code and Rule 2016 by the date fixed by the Court.

The time for filing objections to applications for allowance and payment of Professional Fee and Expense Claims, and the date and time for a hearing in respect of such applications and the related objections, if any, shall be set by order of the Court.

2.02. Priority Tax Claims

Except to the extent that a holder of an Allowed Priority Tax Claim under section 507(a)(8) of the Code has been paid by the Debtor prior to the Effective Date or agrees to a different treatment, each holder of an Allowed Priority Tax Claim shall be paid in full in Cash on the later of the Effective Date of the Plan or the date on which such Claim becomes an Allowed Priority Tax Claim by Final Order of the Court.

2.03. United States Trustee's Fees.

The Debtor shall pay the United States Trustee the appropriate sum required pursuant to 28 U.S.C. §1930(a)(6) through Confirmation on the Effective Date. The Liquidating Trustee shall further pay the United States Trustee the appropriate sum required pursuant to 28 U.S.C. §1930(a)(6) for post-confirmation periods within the time periods set forth in 28 U.S.C. §1930(a)(6), until the earlier of the closing of this Case by the issuance of a Final Decree by the Court, upon the entry of an order of this Court dismissing this Case, or upon entry of an order converting this Case to another chapter under the Code, and the Liquidating Trustee shall provide to the United States Trustee upon the payment of each post-confirmation payment an appropriate affidavit indicating disbursement for the relevant periods.

ARTICLE III**CLASSIFICATION OF CLAIMS AND EQUITY INTERESTS**

For purposes of this Plan, Claims against, and Equity Interests in, the Debtor shall be classified as follows:

<u>Class</u>	<u>Description</u>	<u>Status</u>	<u>Voting Status</u>
Class 1	Allowed Other Priority Claims	Unimpaired	No. Deemed to Accept
Class 2	Allowed Secured Claim of Bank Midwest	Impaired	Yes
Class 3	Allowed Secured Claim of SL Financial	Impaired	Yes
Class 4	Allowed Secured Claim of Wells Fargo	Impaired	Yes
Class 5	Allowed Secured Claim of Banc of America	Impaired	Yes
Class 6	Allowed Secured Claim of Caterpillar	Impaired	Yes
Class 7	Allowed Secured Claim of Center Capital	Impaired	Yes
Class 8	Allowed Secured Claim of DCFS	Impaired	Yes
Class 9	Allowed Secured Claim of FCC	Impaired	Yes
Class 10	Allowed Secured Claim of Harry Fry	Impaired	Yes
Class 11	Allowed Secured Claim of Mack	Impaired	Yes
Class 12	Allowed Secured Claim of PNC	Impaired	Yes
Class 13	Allowed Secured Claim of US Bancorp	Impaired	Yes
Class 14	Allowed Other Secured Claims	Impaired	Yes
Class 15	Allowed Unsecured Claims	Impaired	Yes
Class 16	Allowed Equity Interests	Impaired	Yes

ARTICLE IV

TREATMENT OF CLASSIFIED CLAIMS AND EQUITY INTERESTS

4.01. Class 1. Allowed Other Priority Claims

(a) **Description.** Class 1 consists of the Allowed Other Priority Claims which are entitled to priority in accordance with section 507(a) of the Code (other than Administrative Claims and Priority Tax Claims).

(b) **Treatment.** Each holder of an Allowed Other Priority Claim shall receive, in full satisfaction, release and exchange for such Claim, Cash in an amount equal to the amount of such Allowed Other Priority Claim in accordance with section 1129(a)(9) of the Code on the later of the Effective Date or the date such Claim becomes an Allowed Class 1 Claim, or as soon thereafter as is reasonably practicable.

(c) **Impairment.** The Class 1 Claim is Unimpaired.

4.02. Class 2. Allowed Secured Claim of Bank Midwest

(a) **Description.** Class 2 consists of the Allowed Secured Claim held by Bank Midwest.

(b) **Treatment.** The Allowed Class 2 Claim shall be treated as follows:

(i) On the Effective Date of the Plan, the Assets listed on Exhibit "A" hereto (the "Bank Midwest Collateral"), which comprise a portion of the Collateral securing the Class 2 Claim (the "Class 2 Collateral"), shall be conveyed to NEWCO free and clear of all claims, liens, interests and encumbrances pursuant to 11 U.S.C. § 363(b) and (f), except for new lien to be granted by NEWCO on the Effective Date in favor of Bank Midwest (the "Bank Midwest Lien") in accordance with the Plan;

(ii) In exchange for the transfer of the Bank Midwest Collateral, NEWCO shall (x) pay Bank Midwest cash in the amount of \$4,150,000.00 on the Effective Date of the Plan (the "Bank Midwest Cash Payment"); and (x) issue a promissory note in favor of Bank Midwest in the amount of \$8,300,000.00 (the "Bank Midwest New Note"), which shall be secured by the Bank Midwest Lien. The Bank Midwest New Note shall contain the terms and conditions contained on Exhibit "B" attached to this Plan;

(iii) On the Effective Date of the Plan, and in consideration for NEWCO's acquiring the accounts receivable representing a portion of the Collateral securing the Allowed Class 2 Claim, NEWCO shall pay Bank Midwest the amount of \$2,200,000.00, together with the amount, if any, by which the amount collecting during ninety (90) days following the Effective Date of the Plan on account of accounts receivable existing as of the Effective Date of the Plan exceeds \$2,200,000.00. Following ninety (90) days after the Effective Date of the Plan, and for a period of one hundred twenty (120) days thereafter, NEWCO and Bank Midwest shall share in the collections of any remaining accounts receivable that existed as of the Effective Date of the Plan as follows: 2/3 to Bank Midwest and 1/3 to NEWCO. NEWCO and Bank Midwest shall

thereafter share in collections of certain specified accounts receivable to be mutually agreed upon that existed as of the Effective Date of the Plan for a period of 1 year following the Effective Date of the Plan;

(iv) In exchange for the Bank Midwest Cash Payment and Bank Midwest New Note, Bank Midwest shall reduce the Allowed Class 2 Claim by the amount of \$14,650,000.00, together with the gross amount collected on account of any accounts receivable that existed as of the Effective Date of the Plan consistent with the Plan;

(v) In addition to the Bank Midwest Lien and Bank Midwest New Note, NEWCO shall execute and deliver any additional loan documents agreed to by and between NEWCO and Bank Midwest;

(vi) Unless otherwise surrendered by order of the Court prior to the Effective Date, the holder of the Allowed Class 2 Claim shall have the following options with respect to any remaining Class 2 Collateral not otherwise comprising the Bank Midwest Collateral (the "Other Class 2 Collateral"):

(x) the Debtor shall surrender its right, title and interest in and to the Other Class 2 Collateral to the holder of the Allowed Class 2 Claim; *provided, however*, the holder of the Allowed Class 2 Claim shall, no later than five (5) days prior to the commencement of the Confirmation Hearing, identify all or any portion of the Other Class 2 Collateral to be surrendered by the Debtor to the holder of the Allowed Class 2 Claim in full and complete satisfaction of any remaining Secured Claim against the Debtor ("Class 2 Option 1"); *provided, further, however*, that the surrender of the Other Class 2 Collateral shall occur on the later of the Effective Date or the date on which the Court determines, by Final Order, the value of the Other Class 2 Collateral being surrendered under the Class 2 Option 1 if requested by the Debtor. The surrender of Other Class 2 Collateral hereunder shall constitute the "indubitable equivalent" of such Allowed Class 2 Claim in accordance with 11 U.S.C. § 1129(b)(2)(A)(iii); or

(y) the Plan Administrator shall sell the right, title and interest of the holder of the Allowed Class 2 Claim in and to any of the Other Class 2 Collateral identified by the holder of the Allowed Class 2 Claim no later than five (5) days prior to the commencement of the Confirmation Hearing ("Class 2 Option 2"). The sale shall be conducted by the Plan Administrator upon terms and conditions approved by the Court, and the holder of the Allowed Class 2 Claim shall retain the right to credit bid in accordance with 11 U.S.C. § 363(k). In the event the holder of the Allowed Class 2 Claim elects the Class 2 Option 2, the Lien against the affected Other Class 2 Collateral shall attach to the proceeds of sale subject, however, to the holder of the Allowed Class 2 Claim's Pro Rata share of the reasonable fees and costs incurred in connection with any sale, as may be determined by the Court;

(vii) In the event that the holder of the Allowed Class 2 Claim fails to timely elect Class 2 Option 1 and/or Class 2 Option 2, the Debtor shall surrender all of its right, title and interest in and to the Other Class 2 Collateral in full and complete satisfaction of any remaining Secured Claim the holder of the Allowed Class 2 Claim may hold against the Debtor; *provided, however*, that the surrender of the Other Class 2 Collateral shall occur on the later of the Effective Date or the date on which the Court determines, by Final Order, the value of the Other

Class 2 Collateral being surrendered under the Class 2 Option 1 if requested by the Debtor. The surrender of Other Class 2 Collateral hereunder shall constitute the “indubitable equivalent” of such Allowed Class 2 Claim in accordance with 11 U.S.C. § 1129(b)(2)(A)(iii); and

(viii) Any deficiency Claim to which the holder of the Allowed Class 2 Claim may hold following the sale of the Other Class 2 Collateral and/or surrender and valuation of the Other Class 2 Collateral shall become and treated as an Allowed Class 15 Claim.

The Debtor reserves the right to value the Other Class 2 Collateral pursuant to 11 U.S.C. § 506(b) in the event the holder of the Allowed Class 2 Claim elects Class 2 Option 1 with respect to any of the Other Class 2 Collateral.

(c) Impairment. The Class 2 Claim is Impaired.

4.03 Class 3. Allowed Secured Claim of SL Financial

(a) Description. Class 3 consists of the Allowed Secured Claim of SL Financial.

(b) Treatment. The Allowed Class 3 Claim shall be treated as follows:

(i) On the Effective Date of the Plan, the Assets listed on Exhibit “C” hereto (the “SL Financial Collateral”), which comprise a portion of the Collateral securing the Secured Claim of SL Financial (the “Class 3 Collateral”), shall be conveyed to NEWCO free and clear of all claims, liens, interests and encumbrances pursuant to 11 U.S.C. § 363(b) and (f), except for the new lien to be granted by NEWCO on the Effective Date in favor of SL Financial (the “SL Financial Lien”) in accordance with the Plan;

(ii) In exchange for the transfer of the SL Financial Collateral, NEWCO shall (x) pay SL Financial cash in the amount of \$6,050,000.00 on the Effective Date of the Plan (the “SL Financial Cash Payment”); and (x) issue a promissory note in favor of SL Financial in the amount of \$12,100,000.00 (the “SL Financial New Note”), which shall be secured by the SL Financial Lien. The SL Financial New Note shall contain the terms and conditions contained on Exhibit “D” attached to this Plan;

(iii) In exchange for the SL Financial Cash Payment and SL Financial New Note, SL Financial shall reduce the Allowed Class 3 Claim by the amount of \$18,150,000.00;

(iv) In addition to the SL Financial Lien and SL Financial New Note, NEWCO shall execute and deliver any additional loan documents agreed to by and between NEWCO and SL Financial;

(v) Unless otherwise surrendered by order of the Court prior to the Effective Date, the holder of the Allowed Class 3 Claim shall have the following options with respect to any of its collateral not comprising Class 3 Collateral (the “Other Class 3 Collateral”):

(x) the Debtor shall surrender its right, title and interest in and to the Other Class 3 Collateral to the holder of the Allowed Class 3 Claim; *provided, however*, the holder of the Allowed Class 3 Claim shall, no later than five (5) days prior to the commencement

of the Confirmation Hearing, identify all or any portion of the Other Class 3 Collateral to be surrendered by the Debtor to the holder of the Allowed Class 3 Claim in full and complete satisfaction of any remaining Secured Claim against the Debtor (“Class 3 Option 1”); *provided, further, however,* that the surrender of the Other Class 3 Collateral shall occur on the later of the Effective Date or the date on which the Court determines, by Final Order, the value of the Other Class 3 Collateral being surrendered under the Class 3 Option 1 if requested by the Debtor. The surrender of Other Class 3 Collateral hereunder shall constitute the “indubitable equivalent” of such Allowed Class 3 Claim in accordance with 11 U.S.C. § 1129(b)(2)(A)(iii); or

(y) the Plan Administrator shall sell the right, title and interest of the holder of the Allowed Class 3 Claim in and to any of the Other Class 3 Collateral identified by the holder of the Allowed Class 3 Claim no later than five (5) days prior to the commencement of the Confirmation Hearing (“Class 3 Option 2”). The sale shall be conducted by the Plan Administrator upon terms and conditions approved by the Court, and the holder of the Allowed Class 3 Claim shall retain the right to credit bid in accordance with 11 U.S.C. § 363(k). In the event the holder of the Allowed Class 3 Claim elects the Class 3 Option 2, the Lien against the affected Other Class 3 Collateral shall attach to the proceeds of sale subject, however, to the holder of the Allowed Class 3 Claim’s Pro Rata share of the reasonable fees and costs incurred in connection with any sale, as may be determined by the Court;

(vi) In the event that the holder of the Allowed Class 3 Claim fails to timely elect Class 3 Option 1 and/or Class 3 Option 2, the Debtor shall surrender all of its right, title and interest in and to the Other Class 3 Collateral on the Effective Date in full and complete satisfaction of any remaining Secured Claim the holder of the Allowed Class 3 Claim may hold against the Debtor; *provided,, however,* that the surrender of the Other Class 3 Collateral shall occur on the later of the Effective Date or the date on which the Court determines, by Final Order, the value of the Other Class 3 Collateral being surrendered under the Class 2 Option 1 if requested by the Debtor. The surrender of Other Class 3 Collateral hereunder shall constitute the “indubitable equivalent” of such Allowed Class 3 Claim in accordance with 11 U.S.C. § 1129(b)(2)(A)(iii); and

(vii) Any deficiency Claim to which the holder of the Allowed Class 3 Claim may hold following the sale of the Other Class 3 Collateral and/or surrender and valuation of the Other Class 3 Collateral shall become and treated as an Allowed Class 15 Claim.

The Debtor reserves the right to value the Other Class 3 Collateral pursuant to 11 U.S.C. § 506(b) in the event the holder of the Allowed Class 3 Claim elects Class 3 Option 1 with respect to any of the Other Class 3 Collateral.

(c) Impairment. The Allowed Class 3 Claim is Impaired.

4.04. Class 4. Allowed Secured Claim of Wells Fargo

(a) Description. Class 4 consists of Allowed Secured Claim of Wells Fargo.

(b) Treatment. The Allowed Class 4 Claim shall be treated as follows:

(i) On the Effective Date of the Plan, the Assets listed on Exhibit “E” hereto (the “Wells Fargo Collateral”), which comprise a portion of the Collateral securing the Class 4 Claim (the “Class 4 Collateral”), shall be conveyed to NEWCO free and clear of all claims, liens, interests and encumbrances pursuant to 11 U.S.C. § 363(b) and (f), except for the new lien to be granted by NEWCO on the Effective Date in favor of Wells Fargo (the “Wells Fargo Lien”) in accordance with the Plan;

(ii) In exchange for the transfer of the Wells Fargo Collateral, NEWCO shall (x) pay Wells Fargo cash in the amount of \$2,070,000.00 on the Effective Date of the Plan (the “Wells Fargo Cash Payment”); and (x) issue a promissory note in favor of Wells Fargo in the amount of \$4,330,000.00 (the “Wells Fargo New Note”), which shall be secured by the Wells Fargo Lien. The Wells Fargo New Note shall contain the terms and conditions contained on Exhibit “F” attached to this Plan;

(iii) In exchange for the Wells Fargo Cash Payment and Wells Fargo New Note, Wells Fargo shall reduce the Allowed Class 4 Claim by the amount of \$6,400,000.00;

(iv) In addition to the Wells Fargo Lien and Wells Fargo New Note, NEWCO shall execute and deliver any additional loan documents agreed to by and between NEWCO and Wells Fargo;

(v) Unless otherwise surrendered by order of the Court prior to the Effective Date, the holder of the Allowed Class 4 Claim shall have the following options with respect to any of its Collateral not comprising Class 4 Collateral (the “Other Class 4 Collateral”):

(x) the Debtor shall surrender its right, title and interest in and to the Other Class 4 Collateral to the holder of the Allowed Class 4 Claim; *provided, however*, the holder of the Allowed Class 4 Claim shall, no later than five (5) days prior to the commencement of the Confirmation Hearing, identify all or any portion of the Other Class 4 Collateral to be surrendered by the Debtor to the holder of the Allowed Class 4 Claim in full and complete satisfaction of any remaining Secured Claim against the Debtor (“Class 4 Option 1”); *provided, further, however*, that the surrender of the Other Class 4 Collateral shall occur on the later of the Effective Date or the date on which the Court determines, by Final Order, the value of the Other Class 4 Collateral being surrendered under the Class 4 Option 1 if requested by the Debtor. The surrender of Other Class 4 Collateral hereunder shall constitute the “indubitable equivalent” of such Allowed Class 4 Claim in accordance with 11 U.S.C. § 1129(b)(2)(A)(iii); or

(y) the Plan Administrator shall sell the right, title and interest of the holder of the Allowed Class 4 Claim in and to any of the Other Class 4 Collateral identified by the holder of the Allowed Class 4 Claim no later than five (5) days prior to the commencement of the Confirmation Hearing (“Class 4 Option 2”). The sale shall be conducted by the Plan Administrator upon terms and conditions approved by the Court, and the holder of the Allowed Class 4 Claim shall retain the right to credit bid in accordance with 11 U.S.C. § 363(k). In the event the holder of the Allowed Class 4 Claim elects the Class 4 Option 2, the Lien against the affected Other Class 4 Collateral shall attach to the proceeds of sale subject, however, to the holder of the Allowed Class 4 Claim’s Pro Rata share of the reasonable fees and costs incurred in connection with any sale, as may be determined by the Court;

(vi) In the event that the holder of the Allowed Class 4 Claim fails to timely elect Class 4 Option 1 and/or Class 4 Option 2, the Debtor shall surrender all of its right, title and interest in and to the Other Class 4 Collateral on the Effective Date in full and complete satisfaction of any remaining Secured Claim the holder of the Allowed Class 4 Claim may hold against the Debtor; ”); *provided, however*, that the surrender of the Other Class 4 Collateral shall occur on the later of the Effective Date or the date on which the Court determines, by Final Order, the value of the Other Class 4 Collateral being surrendered under the Class 4 Option 1 if requested by the Debtor. The surrender of Other Class 4 Collateral hereunder shall constitute the “indubitable equivalent” of such Allowed Class 4 Claim in accordance with 11 U.S.C. § 1129(b)(2)(A)(iii); and

(vii) Any deficiency Claim to which the holder of the Allowed Class 4 Claim may hold following the sale of the Other Class 4 Collateral and/or surrender and valuation of the Other Class 4 Collateral shall become and treated as an Allowed Class 15 Claim.

The Debtor reserves the right to value the Other Class 4 Collateral pursuant to 11 U.S.C. § 506(b) in the event the holder of the Allowed Class 4 Claim elects Class 4 Option 1 with respect to any of the Other Class 4 Collateral.

(c) Impairment. The Class 4 Claim is Impaired.

4.05. Class 5. Allowed Secured Claim of Banc of America

(a) Description. Class 5 consists of Allowed Secured Claim of Banc of America.

(b) Treatment. The Allowed Class 5 Claim shall be treated as follows:

(i) Unless otherwise surrendered by order of the Court prior to the Effective Date, the holder of the Allowed Class 5 Claim shall have the following options with respect to any of its Collateral securing the Allowed Class 5 Claim (the “Class 5 Collateral”):

(x) the Debtor shall surrender its right, title and interest in and to the Class 5 Collateral to the holder of the Allowed Class 5 Claim; *provided, however*, the holder of the Allowed Class 5 Claim shall, no later than five (5) days prior to the commencement of the Confirmation Hearing, identify all or any portion of the Class 5 Collateral to be surrendered by the Debtor to the holder of the Allowed Class 5 Claim in full and complete satisfaction of any Secured Claim against the Debtor (“Class 5 Option 1”); *provided, further, however*, that the surrender of the Class 5 Collateral shall occur on the later of the Effective Date or the date on which the Court determines, by Final Order, the value of the Class 5 Collateral being surrendered under the Class 5 Option 1 if requested by the Debtor. The surrender of Class 5 Collateral hereunder shall constitute the “indubitable equivalent” of such Allowed Class 5 Claim in accordance with 11 U.S.C. § 1129(b)(2)(A)(iii); or

(y) the Plan Administrator shall sell the right, title and interest of the holder of the Allowed Class 5 Claim in and to any of the Class 5 Collateral identified by the holder of the Allowed Class 5 Claim no later than five (5) days prior to the commencement of the Confirmation Hearing (“Class 5 Option 2”). The sale shall be conducted by the Plan Administrator upon terms and conditions approved by the Court, and the holder of the Allowed

Class 5 Claim shall retain the right to credit bid in accordance with 11 U.S.C. § 363(k). In the event the holder of the Allowed Class 5 Claim elects the Class 5 Option 2, the Lien against the affected Class 5 Collateral shall attach to the proceeds of sale subject, however, to the holder of the Allowed Class 5 Claim's Pro Rata share of the reasonable fees and costs incurred in connection with any sale, as may be determined by the Court; and

(ii) In the event that the holder of the Allowed Class 5 Claim fails to timely elect Class 5 Option 1 and/or Class 5 Option 2, the Debtor shall surrender all of its right, title and interest in and to the Class 5 Collateral on the Effective Date in full and complete satisfaction of any Secured Claim the holder of the Allowed Class 5 Claim may hold against the Debtor pursuant to 11 U.S.C. § 506(b); and

(iii) Any deficiency Claim to which the holder of the Allowed Class 5 Claim may hold following the sale of the Class 5 Collateral and/or surrender and valuation of the Class 5 Collateral shall become and treated as an Allowed Class 15 Claim.

The Debtor reserves the right to value the Class 5 Collateral pursuant to 11 U.S.C. § 506(b) in the event the holder of the Allowed Class 5 Claim elects Class 4 Option 1 with respect to any of the Class 5 Collateral.

(c) Impairment. The Class 5 Claim is Impaired.

4.06. Class 6. Allowed Secured Claim of Caterpillar

(a) Description. Class 6 consists of Allowed Secured Claim of Caterpillar.

(b) Treatment. The Allowed Class 6 Claim shall be treated as follows:

(i) Unless otherwise surrendered by order of the Court prior to the Effective Date, the holder of the Allowed Class 6 Claim shall have the following options with respect to any of its Collateral securing the Allowed Class 6 Claim (the "Class 6 Collateral"):

(x) the Debtor shall surrender its right, title and interest in and to the Class 6 Collateral to the holder of the Allowed Class 6 Claim; *provided, however*, the holder of the Allowed Class 6 Claim shall, no later than five (5) days prior to the commencement of the Confirmation Hearing, identify all or any portion of the Class 6 Collateral to be surrendered by the Debtor to the holder of the Allowed Class 6 Claim in full and complete satisfaction of any Secured Claim against the Debtor ("Class 6 Option 1"); *provided, further, however*, that the surrender of the Class 6 Collateral shall occur on the later of the Effective Date or the date on which the Court determines, by Final Order, the value of the Class 6 Collateral being surrendered under the Class 6 Option 1 if requested by the Debtor. The surrender of Class 6 Collateral hereunder shall constitute the "indubitable equivalent" of such Allowed Class 6 Claim in accordance with 11 U.S.C. § 1129(b)(2)(A)(iii); or

(y) the Plan Administrator shall sell the right, title and interest of the holder of the Allowed Class 6 Claim in and to any of the Class 6 Collateral identified by the holder of the Allowed Class 6 Claim no later than five (5) days prior to the commencement of the Confirmation Hearing ("Class 6 Option 2"). The sale shall be conducted by the Plan

Administrator upon terms and conditions approved by the Court, and the holder of the Allowed Class 6 Claim shall retain the right to credit bid in accordance with 11 U.S.C. § 363(k). In the event the holder of the Allowed Class 6 Claim elects the Class 6 Option 2, the Lien against the affected Class 6 Collateral shall attach to the proceeds of sale subject, however, to the holder of the Allowed Class 6 Claim's Pro Rata share of the reasonable fees and costs incurred in connection with any sale, as may be determined by the Court; and

(ii) In the event that the holder of the Allowed Class 5 Claim fails to timely elect Class 6 Option 1 and/or Class 6 Option 2, the Debtor shall surrender all of its right, title and interest in and to the Class 6 Collateral on the Effective Date in full and complete satisfaction of any Secured Claim the holder of the Allowed Class 6 Claim may hold against the Debtor pursuant to 11 U.S.C. § 506(b); and

(iii) Any deficiency Claim to which the holder of the Allowed Class 6 Claim may hold following the sale of the Class 6 Collateral and/or surrender and valuation of the Other Class 6 Collateral shall become and treated as an Allowed Class 15 Claim.

The Debtor reserves the right to value the Class 6 Collateral pursuant to 11 U.S.C. § 506(b) in the event the holder of the Allowed Class 6 Claim elects Class 6 Option 1 with respect to any of the Class 6 Collateral.

(c) Impairment. The Class 6 Claim is Impaired.

4.07. Class 7. Allowed Secured Claim of Center Capital

(a) Description. Class 7 consists of Allowed Secured Claim of Center Capital.

(b) Treatment. The Allowed Class 7 Claim shall be treated as follows:

(i) Unless otherwise surrendered by order of the Court prior to the Effective Date, the holder of the Allowed Class 7 Claim shall have the following options with respect to any of its Collateral securing the Allowed Class 7 Claim (the "Class 7 Collateral"):

(x) the Debtor shall surrender its right, title and interest in and to the Class 7 Collateral to the holder of the Allowed Class 7 Claim; *provided, however*, the holder of the Allowed Class 7 Claim shall, no later than five (5) days prior to the commencement of the Confirmation Hearing, identify all or any portion of the Class 7 Collateral to be surrendered by the Debtor to the holder of the Allowed Class 7 Claim in full and complete satisfaction of any Secured Claim against the Debtor ("Class 7 Option 1"); *provided, further, however*, that the surrender of the Class 7 Collateral shall occur on the later of the Effective Date or the date on which the Court determines, by Final Order, the value of the Class 7 Collateral being surrendered under the Class 7 Option 1 if requested by the Debtor. The surrender of Class 7 Collateral hereunder shall constitute the "indubitable equivalent" of such Allowed Class 7 Claim in accordance with 11 U.S.C. § 1129(b)(2)(A)(iii); or

(y) the Plan Administrator shall sell the right, title and interest of the holder of the Allowed Class 7 Claim in and to any of the Class 7 Collateral identified by the holder of the Allowed Class 7 Claim no later than five (5) days prior to the commencement of the

Confirmation Hearing (“Class 7 Option 2”). The sale shall be conducted by the Plan Administrator upon terms and conditions approved by the Court, and the holder of the Allowed Class 7 Claim shall retain the right to credit bid in accordance with 11 U.S.C. § 363(k). In the event the holder of the Allowed Class 7 Claim elects the Class 7 Option 2, the Lien against the affected Class 7 Collateral shall attach to the proceeds of sale subject, however, to the holder of the Allowed Class 7 Claim’s Pro Rata share of the reasonable fees and costs incurred in connection with any sale, as may be determined by the Court; and

(ii) In the event that the holder of the Allowed Class 7 Claim fails to timely elect Class 7 Option 1 and/or Class 7 Option 2, the Debtor shall surrender all of its right, title and interest in and to the Class 7 Collateral on the Effective Date in full and complete satisfaction of any Secured Claim the holder of the Allowed Class 7 Claim may hold against the Debtor pursuant to 11 U.S.C. § 506(b); and

(iii) Any deficiency Claim to which the holder of the Allowed Class 7 Claim may hold following the sale of the Class 7 Collateral and/or surrender and valuation of the Class 7 Collateral shall become and treated as an Allowed Class 15 Claim.

The Debtor reserves the right to value the Class 7 Collateral pursuant to 11 U.S.C. § 506(b) in the event the holder of the Allowed Class 7 Claim elects Class 7 Option 1 with respect to any of the Class 7 Collateral.

(c) Impairment. The Class 7 Claim is Impaired.

4.08. Class 8. Allowed Secured Claim of DCFS

(a) Description. Class 8 consists of Allowed Secured Claim of DCFS.

(b) Treatment. The Allowed Class 8 Claim shall be treated as follows:

(i) Unless otherwise surrendered by order of the Court prior to the Effective Date, the holder of the Allowed Class 8 Claim shall have the following options with respect to any of its Collateral securing the Allowed Class 8 Claim (the “Class 8 Collateral”):

(x) the Debtor shall surrender its right, title and interest in and to the Class 8 Collateral to the holder of the Allowed Class 8 Claim; *provided, however,* the holder of the Allowed Class 8 Claim shall, no later than five (5) days prior to the commencement of the Confirmation Hearing, identify all or any portion of the Class 8 Collateral to be surrendered by the Debtor to the holder of the Allowed Class 8 Claim in full and complete satisfaction of any Secured Claim against the Debtor (“Class 8 Option 1”); *provided, further, however,* that the surrender of the Class 8 Collateral shall occur on the later of the Effective Date or the date on which the Court determines, by Final Order, the value of the Class 8 Collateral being surrendered under the Class 8 Option 1 if requested by the Debtor. The surrender of Class 5 Collateral hereunder shall constitute the “indubitable equivalent” of such Allowed Class 8 Claim in accordance with 11 U.S.C. § 1129(b)(2)(A)(iii); or

(y) the Plan Administrator shall sell the right, title and interest of the holder of the Allowed Class 8 Claim in and to any of the Class 8 Collateral identified by the

holder of the Allowed Class 8 Claim no later than five (5) days prior to the commencement of the Confirmation Hearing (“Class 8 Option 2”). The sale shall be conducted by the Plan Administrator upon terms and conditions approved by the Court, and the holder of the Allowed Class 8 Claim shall retain the right to credit bid in accordance with 11 U.S.C. § 363(k). In the event the holder of the Allowed Class 8 Claim elects the Class 8 Option 2, the Lien against the affected Class 8 Collateral shall attach to the proceeds of sale subject, however, to the holder of the Allowed Class 8 Claim’s Pro Rata share of the reasonable fees and costs incurred in connection with any sale, as may be determined by the Court; and

(ii) In the event that the holder of the Allowed Class 8 Claim fails to timely elect Class 8 Option 1 and/or Class 8 Option 2, the Debtor shall surrender all of its right, title and interest in and to the Class 8 Collateral on the Effective Date in full and complete satisfaction of any Secured Claim the holder of the Allowed Class 8 Claim may hold against the Debtor pursuant to 11 U.S.C. § 506(b); and

(iii) Any deficiency Claim to which the holder of the Allowed Class 8 Claim may hold following the sale of the Class 8 Collateral and/or surrender and valuation of the Class 8 Collateral shall become and treated as an Allowed Class 15 Claim.

The Debtor reserves the right to value the Class 8 Collateral pursuant to 11 U.S.C. § 506(b) in the event the holder of the Allowed Class 8 Claim elects Class 8 Option 1 with respect to any of the Class 8 Collateral.

(c) Impairment. The Class 8 Claim is Impaired.

4.09. Class 9. Allowed Secured Claim of FCC

(a) Description. Class 9 consists of Allowed Secured Claim of FCC

(b) Treatment. The Allowed Class 9 Claim shall be treated as follows:

(i) Unless otherwise surrendered by order of the Court prior to the Effective Date, the holder of the Allowed Class 9 Claim shall have the following options with respect to any of its Collateral securing the Allowed Class 9 Claim (the “Class 9 Collateral”):

(x) the Debtor shall surrender its right, title and interest in and to the Class 9 Collateral to the holder of the Allowed Class 9 Claim; *provided, however,* the holder of the Allowed Class 9 Claim shall, no later than five (5) days prior to the commencement of the Confirmation Hearing, identify all or any portion of the Class 9 Collateral to be surrendered by the Debtor to the holder of the Allowed Class 9 Claim in full and complete satisfaction of any Secured Claim against the Debtor (“Class 9 Option 1”); *provided, further, however,* that the surrender of the Class 9 Collateral shall occur on the later of the Effective Date or the date on which the Court determines, by Final Order, the value of the Class 9 Collateral being surrendered under the Class 9 Option 1 if requested by the Debtor. The surrender of Class 9 Collateral hereunder shall constitute the “indubitable equivalent” of such Allowed Class 9 Claim in accordance with 11 U.S.C. § 1129(b)(2)(A)(iii); or

(y) the Plan Administrator shall sell the right, title and interest of the holder of the Allowed Class 9 Claim in and to any of the Class 9 Collateral identified by the holder of the Allowed Class 9 Claim no later than five (5) days prior to the commencement of the Confirmation Hearing (“Class 9 Option 2”). The sale shall be conducted by the Plan Administrator upon terms and conditions approved by the Court, and the holder of the Allowed Class 9 Claim shall retain the right to credit bid in accordance with 11 U.S.C. § 363(k). In the event the holder of the Allowed Class 9 Claim elects the Class 9 Option 2, the Lien against the affected Class 9 Collateral shall attach to the proceeds of sale subject, however, to the holder of the Allowed Class 9 Claim’s Pro Rata share of the reasonable fees and costs incurred in connection with any sale, as may be determined by the Court; and

(ii) In the event that the holder of the Allowed Class 9 Claim fails to timely elect Class 9 Option 1 and/or Class 9 Option 2, the Debtor shall surrender all of its right, title and interest in and to the Class 9 Collateral on the Effective Date in full and complete satisfaction of any Secured Claim the holder of the Allowed Class 9 Claim may hold against the Debtor pursuant to 11 U.S.C. § 506(b); and

(iii) Any deficiency Claim to which the holder of the Allowed Class 9 Claim may hold following the sale of the Class 9 Collateral and/or surrender and valuation of the Class 9 Collateral shall become and treated as an Allowed Class 15 Claim.

The Debtor reserves the right to value the Class 9 Collateral pursuant to 11 U.S.C. § 506(b) in the event the holder of the Allowed Class 9 Claim elects Class 9 Option 1 with respect to any of the Class 9 Collateral.

(c) Impairment. The Class 9 Claim is Impaired.

4.10. Class 10. Allowed Secured Claim of Harry Fry

(a) Description. Class 10 consists of Allowed Secured Claim of Harry Fry.

(b) Treatment. The Allowed Class 10 Claim shall be treated as follows:

(i) Unless otherwise surrendered by order of the Court prior to the Effective Date, the holder of the Allowed Class 10 Claim shall have the following options with respect to any of its Collateral securing the Allowed Class 5 Claim (the “Class 10 Collateral”):

(x) the Debtor shall surrender its right, title and interest in and to the Class 10 Collateral to the holder of the Allowed Class 10 Claim; *provided, however,* the holder of the Allowed Class 10 Claim shall, no later than five (5) days prior to the commencement of the Confirmation Hearing, identify all or any portion of the Class 10 Collateral to be surrendered by the Debtor to the holder of the Allowed Class 10 Claim in full and complete satisfaction of any Secured Claim against the Debtor (“Class 10 Option 1”); *provided, further, however,* that the surrender of the Class 10 Collateral shall occur on the later of the Effective Date or the date on which the Court determines, by Final Order, the value of the Class 10 Collateral being surrendered under the Class 10 Option 1 if requested by the Debtor. The surrender of Class 10 Collateral hereunder shall constitute the “indubitable equivalent” of such Allowed Class 10 Claim in accordance with 11 U.S.C. § 1129(b)(2)(A)(iii); or

(y) the Plan Administrator shall sell the right, title and interest of the holder of the Allowed Class 10 Claim in and to any of the Class 10 Collateral identified by the holder of the Allowed Class 10 Claim no later than five (5) days prior to the commencement of the Confirmation Hearing (“Class 10 Option 2”). The sale shall be conducted by the Plan Administrator upon terms and conditions approved by the Court, and the holder of the Allowed Class 10 Claim shall retain the right to credit bid in accordance with 11 U.S.C. § 363(k). In the event the holder of the Allowed Class 10 Claim elects the Class 10 Option 2, the Lien against the affected Class 10 Collateral shall attach to the proceeds of sale subject, however, to the holder of the Allowed Class 10 Claim’s Pro Rata share of the reasonable fees and costs incurred in connection with any sale, as may be determined by the Court; and

(ii) In the event that the holder of the Allowed Class 10 Claim fails to timely elect Class 10 Option 1 and/or Class 10 Option 2, the Debtor shall surrender all of its right, title and interest in and to the Class 10 Collateral on the Effective Date in full and complete satisfaction of any Secured Claim the holder of the Allowed Class 10 Claim may hold against the Debtor pursuant to 11 U.S.C. § 506(b); and

(iii) Any deficiency Claim to which the holder of the Allowed Class 10 Claim may hold following the sale of the Class 10 Collateral and/or surrender and valuation of the Class 10 Collateral shall become and treated as an Allowed Class 15 Claim.

The Debtor reserves the right to value the Class 10 Collateral pursuant to 11 U.S.C. § 506(b) in the event the holder of the Allowed Class 10 Claim elects Class 10 Option 1 with respect to any of the Class 10 Collateral.

(c) Impairment. The Class 10 Claim is Impaired.

4.11. Class 11. Allowed Secured Claim of Mack

(a) Description. Class 11 consists of Allowed Secured Claim of Mack.

(b) Treatment. The Allowed Class 11 Claim shall be treated as follows:

(i) Unless otherwise surrendered by order of the Court prior to the Effective Date, the holder of the Allowed Class 11 Claim shall have the following options with respect to any of its Collateral securing the Allowed Class 12 Claim (the “Class 11 Collateral”):

(x) the Debtor shall surrender its right, title and interest in and to the Class 11 Collateral to the holder of the Allowed Class 11 Claim; *provided, however,* the holder of the Allowed Class 11 Claim shall, no later than five (5) days prior to the commencement of the Confirmation Hearing, identify all or any portion of the Class 5 Collateral to be surrendered by the Debtor to the holder of the Allowed Class 11 Claim in full and complete satisfaction of any Secured Claim against the Debtor (“Class 11 Option 1”); *provided, further, however,* that the surrender of the Class 11 Collateral shall occur on the later of the Effective Date or the date on which the Court determines, by Final Order, the value of the Class 11 Collateral being surrendered under the Class 11 Option 1 if requested by the Debtor. The surrender of Class 11 Collateral hereunder shall constitute the “indubitable equivalent” of such Allowed Class 11 Claim in accordance with 11 U.S.C. § 1129(b)(2)(A)(iii); or

(y) the Plan Administrator shall sell the right, title and interest of the holder of the Allowed Class 11 Claim in and to any of the Class 11 Collateral identified by the holder of the Allowed Class 11 Claim no later than five (5) days prior to the commencement of the Confirmation Hearing (“Class 11 Option 2”). The sale shall be conducted by the Plan Administrator upon terms and conditions approved by the Court, and the holder of the Allowed Class 11 Claim shall retain the right to credit bid in accordance with 11 U.S.C. § 363(k). In the event the holder of the Allowed Class 11 Claim elects the Class 11 Option 2, the Lien against the affected Class 11 Collateral shall attach to the proceeds of sale subject, however, to the holder of the Allowed Class 11 Claim’s Pro Rata share of the reasonable fees and costs incurred in connection with any sale, as may be determined by the Court; and

(ii) In the event that the holder of the Allowed Class 11 Claim fails to timely elect Class 11 Option 1 and/or Class 11 Option 2, the Debtor shall surrender all of its right, title and interest in and to the Class 11 Collateral on the Effective Date in full and complete satisfaction of any Secured Claim the holder of the Allowed Class 11 Claim may hold against the Debtor pursuant to 11 U.S.C. § 506(b); and

(iii) Any deficiency Claim to which the holder of the Allowed Class 11 Claim may hold following the sale of the Class 11 Collateral and/or surrender and valuation of the Class 11 Collateral shall become and treated as an Allowed Class 15 Claim.

The Debtor reserves the right to value the Class 11 Collateral pursuant to 11 U.S.C. § 506(b) in the event the holder of the Allowed Class 11 Claim elects Class 11 Option 1 with respect to any of the Class 11 Collateral.

(c) Impairment. The Class 11 Claim is Impaired.

4.12. Class 12. Allowed Secured Claim of PNC

(a) Description. Class 12 consists of Allowed Secured Claim of PNC

(b) Treatment. The Allowed Class 12 Claim shall be treated as follows:

(i) Unless otherwise surrendered by order of the Court prior to the Effective Date, the holder of the Allowed Class 12 Claim shall have the following options with respect to any of its Collateral securing the Allowed Class 12 Claim (the “Class 12 Collateral”):

(x) the Debtor shall surrender its right, title and interest in and to the Class 12 Collateral to the holder of the Allowed Class 12 Claim; *provided, however*, the holder of the Allowed Class 12 Claim shall, no later than five (5) days prior to the commencement of the Confirmation Hearing, identify all or any portion of the Other Class 12 Collateral to be surrendered by the Debtor to the holder of the Allowed Class 12 Claim in full and complete satisfaction of any Secured Claim against the Debtor (“Class 12 Option 1”); *provided, further, however*, that the surrender of the Class 12 Collateral shall occur on the later of the Effective Date or the date on which the Court determines, by Final Order, the value of the Class 12 Collateral being surrendered under the Class 12 Option 1 if requested by the Debtor. The surrender of Class 12 Collateral hereunder shall constitute the “indubitable equivalent” of such Allowed Class 12 Claim in accordance with 11 U.S.C. § 1129(b)(2)(A)(iii); or

(y) the Plan Administrator shall sell the right, title and interest of the holder of the Allowed Class 12 Claim in and to any of the Class 12 Collateral identified by the holder of the Allowed Class 12 Claim no later than five (5) days prior to the commencement of the Confirmation Hearing (“Class 12 Option 2”). The sale shall be conducted by the Plan Administrator upon terms and conditions approved by the Court, and the holder of the Allowed Class 12 Claim shall retain the right to credit bid in accordance with 11 U.S.C. § 363(k). In the event the holder of the Allowed Class 12 Claim elects the Class 12 Option 2, the Lien against the affected Class 12 Collateral shall attach to the proceeds of sale subject, however, to the holder of the Allowed Class 12 Claim’s Pro Rata share of the reasonable fees and costs incurred in connection with any sale, as may be determined by the Court; and

(ii) In the event that the holder of the Allowed Class 12 Claim fails to timely elect Class 12 Option 1 and/or Class 12 Option 2, the Debtor shall surrender all of its right, title and interest in and to the Class 12 Collateral on the Effective Date in full and complete satisfaction of any Secured Claim the holder of the Allowed Class 12 Claim may hold against the Debtor pursuant to 11 U.S.C. § 506(b); and

(iii) Any deficiency Claim to which the holder of the Allowed Class 12 Claim may hold following the sale of the Class 12 Collateral and/or surrender and valuation of the Class 12 Collateral shall become and treated as an Allowed Class 15 Claim.

The Debtor reserves the right to value the Class 12 Collateral pursuant to 11 U.S.C. § 506(b) in the event the holder of the Allowed Class 12 Claim elects Class 12 Option 1 with respect to any of the Class 12 Collateral.

(c) Impairment. The Class 12 Claim is Impaired.

4.13. Class 13. Allowed Secured Claim of US Bancorp

(a) Description. Class 13 consists of Allowed Secured Claim of US Bancorp.

(b) Treatment. The Allowed Class 13 Claim shall be treated as follows:

(i) Unless otherwise surrendered by order of the Court prior to the Effective Date, the holder of the Allowed Class 13 Claim shall have the following options with respect to any of its Collateral securing the Allowed Class 13 Claim (the “Class 13 Collateral”):

(x) the Debtor shall surrender its right, title and interest in and to the Class 13 Collateral to the holder of the Allowed Class 13 Claim; *provided, however*, the holder of the Allowed Class 13 Claim shall, no later than five (5) days prior to the commencement of the Confirmation Hearing, identify all or any portion of the Class 13 Collateral to be surrendered by the Debtor to the holder of the Allowed Class 13 Claim in full and complete satisfaction of any Secured Claim against the Debtor (“Class 13 Option 1”); *provided, further, however*, that the surrender of the Class 13 Collateral shall occur on the later of the Effective Date or the date on which the Court determines, by Final Order, the value of the Class 13 Collateral being surrendered under the Class 13 Option 1 if requested by the Debtor. The surrender of Class 13 Collateral hereunder shall constitute the “indubitable equivalent” of such Allowed Class 13 Claim in accordance with 11 U.S.C. § 1129(b)(2)(A)(iii); or

(y) the Plan Administrator shall sell the right, title and interest of the holder of the Allowed Class 13 Claim in and to any of the Class 13 Collateral identified by the holder of the Allowed Class 13 Claim no later than five (5) days prior to the commencement of the Confirmation Hearing (“Class 13 Option 2”). The sale shall be conducted by the Plan Administrator upon terms and conditions approved by the Court, and the holder of the Allowed Class 13 Claim shall retain the right to credit bid in accordance with 11 U.S.C. § 363(k). In the event the holder of the Allowed Class 13 Claim elects the Class 13 Option 2, the Lien against the affected Class 13 Collateral shall attach to the proceeds of sale subject, however, to the holder of the Allowed Class 13 Claim’s Pro Rata share of the reasonable fees and costs incurred in connection with any sale, as may be determined by the Court; and

(ii) In the event that the holder of the Allowed Class 13 Claim fails to timely elect Class 13 Option 1 and/or Class 13 Option 2, the Debtor shall surrender all of its right, title and interest in and to the Class 13 Collateral on the Effective Date in full and complete satisfaction of any Secured Claim the holder of the Allowed Class 13 Claim may hold against the Debtor pursuant to 11 U.S.C. § 506(b); and

(iii) Any deficiency Claim to which the holder of the Allowed Class 13 Claim may hold following the sale of the Class 13 Collateral and/or surrender and valuation of the Class 13 Collateral shall become and treated as an Allowed Class 15 Claim.

The Debtor reserves the right to value the Class 13 Collateral pursuant to 11 U.S.C. § 506(b) in the event the holder of the Allowed Class 13 Claim elects Class 13 Option 1 with respect to any of the Class 13 Collateral.

(c) Impairment. The Class 13 Claim is Impaired.

4.14. Class 14. Allowed Secured Claim of Other Secured Claims

(a) Description. Class 14 consists of Allowed Other Secured Claims, other than the Allowed Class 2 through 13 Claims.

(b) Treatment. The holders of Allowed Other Secured Claims shall be satisfied, to the extent the Collateral securing such Other Secured Claim has not been previously sold or abandoned, as follows: (i) the holder shall retain the Lien securing such Other Secured Claim, regardless of whether the Collateral is transferred to NEWCO, and such holder shall receive deferred cash payments totaling at least the allowed amount of such Other Secured Claim, of a value, as of the Effective Date, consistent with 11 U.S.C. §§ 506(b) and 1129(b)(2)(A)(i); (ii) from the Collateral securing each such Claim in full satisfaction, release and discharge of such Claim in accordance with 11 U.S.C. § 1129(b)(2)(A)(ii); (iii) the indubitable equivalent of such Other Secured Claim in accordance with 11 U.S.C. § 1129(b)(2)(A)(iii); or (iv) as otherwise authorized by the Code or agreed to by the holder of such Claim and NEWCO.

(c) Impairment. The Class 14 Claim is Impaired.

4.15. Class 15. Allowed Unsecured Claims

(a) Description. Class 15 consists of Allowed Unsecured Claims.

(b) Treatment. On the Effective Date of the Plan, or as soon thereafter as is reasonably practicable, each holder of an Allowed Class 15 Claim shall receive such holder's Pro Rata share of Liquidating Trust Units. Thereafter, each holder of Liquidating Trust Units shall paid its Pro Rata share of (i) the Net Proceeds of Actions, and (b) the proceeds of any remaining Liquidating Trust Assets following payment of fees, costs and other expenses in accordance with the Liquidating Trust Agreement and the Plan.

(c) Impairment. The Class 15 Claim is Impaired.

4.16. Class 16. Allowed Equity Interests

(a) Description. Class 16 consists of Allowed Equity Interests. Equity Interests consist of any share of preferred stock, common stock or other instrument evidencing an ownership interest in the Debtor, whether or not transferrable, and any option, warrant or right, contractual or otherwise, to acquire any such interest.

(b) Treatment. Holders of Allowed Equity Interests shall not retain any Equity Interest under the Plan, and shall not receive any property or other Distribution under the Plan. Equity Interests shall be cancelled under the Plan.

(c) Impairment. The Class 16 Claims are Impaired.

ARTICLE V

**PROVISIONS REGARDING VOTING AND DISTRIBUTIONS
UNDER THE PLAN, ALLOWANCE OF CERTAIN CLAIMS, AND
TREATMENT OF DISPUTED, CONTINGENT AND UNLIQUIDATED
ADMINISTRATIVE EXPENSE CLAIMS, CLAIMS AND EQUITY INTERESTS**

5.01. Voting of Claims and Equity Interests

Each holder of an Allowed Claim or Equity Interest in an Impaired Class of Claims or Equity Interests that is entitled to vote on the Plan pursuant to the Code shall be entitled to vote separately to accept or reject the Plan as provided in such order as may be entered by the Court establishing certain procedures with respect to the solicitation and tabulation of votes to accept or reject the Plan, or any other order or orders of the Court.

5.02. Nonconsensual Confirmation ("Cramdown")

Notwithstanding that any Impaired Class of Claims or Equity Interests entitled to vote does not accept the Plan by the statutory majorities required by section 1126(c) of the Code, the Debtor is requesting confirmation of the Plan under the cram down provisions of section 1129(b) of the Code.

5.03. Method of Distribution Under the Plan

(a) Subject to Rule 9010, and except as otherwise provided in this Section 5.03 of the Plan, all Distributions under the Plan shall be made by NEWCO, the Plan Administrator, or the Liquidating Trustee, as applicable, to the holder of each Allowed Claim at the address of such holder as listed on the Schedules unless the Debtor, the Plan Administrator, or the Liquidating Trustee have been notified in writing of a change of address, including by the filing of a proof of Claim by such holder that provides an address different from the address reflected on the Schedules.

(b) Any payment of Cash made pursuant to the Plan shall be made by check drawn on a domestic bank or by wire transfer.

(c) Any payment or Distribution required to be made under the Plan on a day other than a Business Day shall be made on the next succeeding Business Day.

(d) No payment of Cash less than one hundred dollars (\$100.00) shall be made to any holder of a Claim unless a request therefor is made in writing to NEWCO, the Plan Administrator, or the Liquidating Trustee, as the case may be, or unless the Distribution is a final Distribution.

(e) When any Distribution on account of an Allowed Claim pursuant to the Plan would otherwise result in a Distribution that is not a whole number, the actual Distribution shall be rounded as follows: (i) fractions of $\frac{1}{2}$ or greater shall be rounded to the next higher whole number, and (ii) fractions of less than $\frac{1}{2}$ shall be rounded to the next lower whole number. Cash to be distributed pursuant to the Plan shall be adjusted as necessary to account for the rounding provided in this Section 5.03(e) of the Plan.

(f) Any Distributions of Cash or other property under the Plan which are unclaimed for a period of six (6) months after the Distribution Date shall be vested in NEWCO or the Liquidating Trustee, as the case may be, and any entitlement of any holder of any Claim to such Distributions shall be extinguished and forever barred.

(g) At the close of business on the Effective Date, the claims register shall be closed, and there shall be no further changes in the record holders of any Claims. The Disbursing Agent shall have no obligation to recognize any transfer of any Claims occurring after the Effective Date; provided, however, that the foregoing will not be deemed to prohibit the sale or transfer of any Claim subsequent to the Effective Date and prior to the Effective Date. The Distribution Agent shall instead be entitled to recognize and deal for all purposes under the Plan with only those record holders as of the close of business on the Effective Date.

5.04. Distributions Withheld for Disputed General Unsecured Claims

(a) Establishment and Maintenance of Reserve

On any Distribution Date, the Liquidating Trustee shall reserve from the Distributions to be made on such dates to the holders of Allowed Claims, an amount equal to one-hundred percent (100%) of the Distributions to which holders of Disputed Claims would be entitled under

the Plan as of such dates if such Disputed Claims were Allowed Claims in their Disputed Claim Amounts or as estimated by the Debtor or the Court in accordance with Section 5.09 of the Plan (the “Disputed Claims Reserve”).

(b) Property Held in Disputed Claims Reserve

Cash in the Disputed Claims Reserve shall (together with all other accretions or distributions thereon) be held in trust by the Liquidating Trustee for the benefit of the potential recipients of such Cash and shall not constitute property of the Debtor or NEWCO.

(c) Distributions Upon Allowance of Disputed General Unsecured Claims

The holder of a Disputed Claim that becomes an Allowed Claim subsequent to any Distribution Date shall receive Distributions of Cash and any other consideration from the Disputed Claims Reserve from the Liquidating Trustee within ten (10) days following the date on which such Disputed Claim becomes an Allowed Claim pursuant to a Final Order. Such Distributions shall be made in accordance with the Plan.

(d) No Surplus Distributions to Holders of Allowed General Unsecured Claims.

To the extent that a Disputed Claim is not Allowed or becomes an Allowed Claim in an amount less than the Disputed Claim, the excess of Cash and any other consideration in the Disputed Claims Reserve over the amount of Cash and any other consideration actually distributed on account of such Disputed Claim shall vest in the Liquidating Trustee.

(e) Expenses of Disputed Claims Reserve

Except as otherwise ordered by the Court, the amount of any reasonable expenses incurred by the Liquidating Trustee or the Disbursing Agent on or after the Effective Date with respect to the Disputed Claims Reserve shall be paid by the Liquidating Trustee.

5.05. Procedures for Allowance or Disallowance of Disputed Claims

(a) Objections to and Resolution of Administrative Claims and Claims

Except as to applications for allowance of compensation and reimbursement of expenses under sections 330 and 503 of the Code, the Debtor or the Liquidating Trustee, as the case may be, shall have the exclusive right to make and file objections to Administrative Claims and Claims subsequent to the Effective Date. All objections shall be litigated to Final Order. The Liquidating Trustee shall have the authority to compromise, settle, otherwise resolve or withdraw any of their objections without approval of the Court, except as otherwise provided herein. Unless otherwise ordered by the Court, the Debtor or the Liquidating Trustee, as the case may be, shall file all objections to Claims and serve such objections upon the holder of the Claim as to which the objection is made as soon as is practicable, but in no event later than one hundred twenty (120) days after the Effective Date or such later date as may be approved by the Court. The Debtor or the Liquidating Trustee reserve the right to object to Administrative Claims as such claims arise in the ordinary course of business. The Liquidating Trustee shall bear all costs

and expenses relating to the investigation and prosecution of Disputed Claims from and after the Effective Date.

(b) No Distribution Pending Allowance

Notwithstanding any other provision of the Plan, if any portion of a Claim is disputed, the full amount of such Claim shall be treated as a Disputed Claim for purposes of this Plan, and no payment or Distribution provided under the Plan shall be made on account of such unless and until such Disputed Claim becomes an Allowed Claim (in whole or in part).

(c) Disallowed Claims

All Claims or Equity Interests held by Persons against whom the Debtor or the Liquidating Trustee has commenced an Action under sections 542, 543, 544, 545, 547, 548, 549, and/or 550 of the Code, shall be deemed “disallowed” Claims or Equity Interests pursuant to section 502(d) of the Code and holders of such Claims or Equity Interests shall not be entitled to vote to accept or reject the Plan. Claims or Equity Interests that are deemed disallowed pursuant to this Section 5.05(c) of the Plan shall continue to be disallowed for all purposes until the Action against such party has been settled or resolved by Final Order and any sums due to the Estate from such party have been paid.

5.06. Disbursing Agent

The Liquidating Trustee shall act as Disbursing Agent under the Plan with respect to all Distributions on account of Allowed Claims for Allowed Class 15 Claims. The Plan Administrator shall be entitled to make Distributions on or after the Effective Date on account of any Allowed Administrative Claims, Allowed Priority Tax Claims, Allowed Priority Claims and Classes 1 through 14. Any Disbursing Agent may employ or contract with other entities to assist in or make the Distributions required by the Plan. Each Disbursing Agent will serve without bond. The Liquidating Trustee shall hold all reserves and accounts pursuant to the Plan, the Disputed Claims Reserve.

5.07. Setoffs and Recoupment

The Debtor may, but shall not be required to, set off (pursuant to the provisions of sections 553 and 362 of the Code or other applicable law) against or recoup from any Claim and the payments to be made pursuant to the Plan in respect of such Claim, any Claims of any nature whatsoever that the Debtor may have against the claimant, but neither the failure to do so nor the allowance of any Claim hereunder shall constitute a waiver or release by the Debtor of any setoff or recoupment right they may have against the holder of such Claim.

5.08. Allocation of Plan Distributions Between Principal and Interest

To the extent that any Allowed Claim entitled to a Distribution under the Plan is comprised of indebtedness and accrued but unpaid interest thereon, such distribution shall be allocated to the principal amount (as determined for federal income tax purposes) of the Claim first, and then to accrued but unpaid interest.

5.09. Estimations of Claims

For purposes of calculating and making Distributions under the Plan, the Liquidating Trustee and the Plan Administrator, as the case may be, shall be entitled to estimate, in good faith and with due regard to litigation risks associated with Disputed Claims, the maximum dollar amount of Allowed and Disputed Claims, inclusive of contingent and/or unliquidated Claims in a particular Class. The Liquidating Trustee and the Plan Administrator, as the case may be, may at any time request that the Court estimate any contingent or unliquidated Claim pursuant to section 502(c) of the Code or otherwise regardless of whether the Debtor, the Plan Administrator, or Liquidating Trustee previously objected to such Claim or whether the Court has ruled on any such objection, and the Court will retain jurisdiction to estimate any Claim at any time during litigation concerning such objection to any Claim, including without limitation, during the pendency of any appeal relating to any such objection. In the event that the Court estimates any contingent or unliquidated Claim, the amount so estimated shall constitute either the Allowed Amount of such Claim or a maximum limitation on the amount of such Claim, as determined by the Court. If the estimated amount constitutes a maximum limitation on the amount of such Claim, the Liquidating Trustee may pursue supplementary proceedings to object to the allowance of such Claim. All of the foregoing objection, estimation, and resolution procedures are intended to be cumulative and not exclusive of one another. Claims may be estimated and subsequently compromised, settled, withdrawn, or resolved by any mechanism approved by the Court.

5.10. No Recourse

Notwithstanding that the Allowed Amount of any particular Disputed Claim is reconsidered under the applicable provisions of the Code and Rules or is Allowed in an amount for which after application of the payment priorities established by the Plan there is insufficient value to provide a recovery equal to that received by other holders of Allowed Claims in the respective Class, no Claim holder shall have recourse against the Disbursing Agent, the Debtor, NEWCO, the Plan Administrator or the Liquidating Trustee, or any of their respective Professionals, consultants, partners or Affiliates or their respective successors or assigns, or any of their respective property. However, nothing in the Plan shall modify any right of a holder of a Claim under section 502(j) of the Code. THE ESTIMATION OF CLAIMS AND ESTABLISHMENT OF RESERVES UNDER THE PLAN MAY LIMIT THE DISTRIBUTION TO BE MADE ON INDIVIDUAL DISPUTED CLAIMS, REGARDLESS OF THE AMOUNT FINALLY ALLOWED ON ACCOUNT OF SUCH DISPUTED CLAIMS.

5.11. Amendments to Claims

A Claim may be amended prior to the Confirmation Date only as agreed upon by the Debtor and the holder of such Claim, or as otherwise permitted by the Court, the Rules or applicable law. After the Confirmation Date, a Claim may not be amended without the authorization of the Court. Any amendment to a Claim filed after the Confirmation Date shall be deemed disallowed in full and expunged without any action by the Debtor, the Liquidating Trustee or the Estate, unless the Claim holder has obtained prior Court authorization for the filing of such amendment.

5.12. Post-Petition Interest on Claims

Unless expressly provided in the Plan, the Confirmation Order, by order of the Court, or any contract, instrument, release, settlement, or other agreement entered into in connection with the Plan, Post-Petition Interest shall not accrue on or after the Petition Date on account of any Claim.

ARTICLE VI**EXECUTORY CONTRACTS AND UNEXPIRED LEASES****6.01. Assumption or Rejection of Executory Contracts and Unexpired Leases****A. Executory Contracts and Unexpired Leases**

The Code grants the Debtor the power, subject to the approval of the Court, to assume or reject executory contracts and unexpired leases. If an executory contract or unexpired lease is rejected, the other party to the agreement may file a claim for damages incurred by reason of the rejection. In the case of rejection of leases of real property, such damage claims are subject to certain limitations imposed by the Code.

Pursuant to sections 365(a) and 1123(b)(2) of the Code, all executory contracts and unexpired leases between the Debtor and any Person shall be deemed rejected as of the Effective Date, except for any executory contract or unexpired lease (i) which previously has been assumed or rejected pursuant to an order of the Court entered prior to the Effective Date, (ii) as to which a motion for approval of the assumption or rejection of such executory contract or unexpired lease has been filed and served prior to the Effective Date or (iii) which is listed on the Assumption List which shall be filed with the Court and served on the affected parties by no later than twenty (20) days prior to the Balloting Deadline; *provided, however*, that the Debtor and NEWCO shall have the right, on or prior to the Confirmation Date, to amend the Assumption List to delete any executory contract or unexpired lease therefrom or add any executory contract or unexpired lease thereto, in which event such executory contract(s) or unexpired lease(s) shall be deemed, respectively, assumed or rejected. The Debtor shall provide notice of any amendments to the Assumption List to the non-debtor parties to the executory contracts and unexpired leases affected thereby. The listing of a document on the Assumption List shall not constitute an admission by the Debtor that such document is an executory contract or an unexpired lease or that the Debtor have any liability thereunder.

B. Schedules of Rejected Executory Contracts and Unexpired Leases; Inclusiveness

Each executory contract and unexpired lease listed or to be listed on the Assumption List that relates to the use or occupancy of real property shall be deemed to include (i) all modifications, amendments, supplements, restatements, or other agreements made directly or indirectly by any agreement, instrument, or other document that in any manner affects such executory contract or unexpired lease, without regard to whether such agreement, instrument or other document is listed on the Assumption List and (ii) all executory contracts or unexpired leases appurtenant to the premises listed on the Assumption List, including, without limitation,

all easements, licenses, permits, rights, privileges, immunities, options, rights of first refusal, powers, uses, usufructs, reciprocal easement agreements, vault, tunnel or bridge agreements or franchises, and any other interests in real estate or rights in rem relating to such premises, unless any of the foregoing agreements previously have been assumed.

C. Insurance Policies

Each of the Debtor's insurance policies and any agreements, documents or instruments relating thereto, including without limitation, any retrospective premium rating plans relating to such policies, shall be treated as executory contracts under the Plan. Notwithstanding the foregoing, distributions under the Plan to any holder of a Claim covered by any insurance policies and related agreements, documents or instruments that are assumed hereunder, shall comply with the treatment provided under the Plan. Nothing contained in the Plan shall constitute or be deemed a waiver or release of any Action that the Debtor may hold against any entity, including, without limitation, the insurers under any of the Debtor's policies of insurance.

D. Approval of Assumption or Rejection of Executory Contracts and Unexpired Leases

Subject to the occurrence of the Effective Date, entry of the Confirmation Order shall constitute (i) the approval, pursuant to sections 365(a) and 1123(b)(2) of the Code, of the assumption and assignment by the Debtor to NEWCO of the executory contracts and unexpired leases assumed and assigned pursuant to Article VI of the Plan, and (ii) the approval, pursuant to sections 365(a) and 1123(b)(2) of the Code, of the rejection of the executory contracts and unexpired leases rejected pursuant to the Plan.

6.02 Cure of Defaults

To the extent that cure payments are due with respect to an executory contract or unexpired lease to be assumed pursuant to the Plan, the amount of such cure payment shall be listed in the motion or the Assumption List. To the extent that the non-debtor party to any executory contract or unexpired lease disagrees with the cure amount disclosed on the Assumption List, such party must file a notice of dispute with the Court and serve such notice on the Debtor by no later than five (5) days prior to the Confirmation Hearing. Except as may otherwise be agreed to by the parties, within sixty (60) days after the Effective Date, the Debtor or the Plan Administrator, as the case may be, shall cure any and all undisputed defaults under any executory contract or unexpired lease assumed pursuant to the Plan in accordance with section 365(b)(1) of the Code. All disputed defaults that are required to be cured shall be cured either within thirty (30) days of the entry of a Final Order determining the amount, if any, of the Debtor's/NEWCO's liability with respect thereto, or as may otherwise be agreed to by the parties. If there are any objections filed, the Court shall hold a hearing. In the event the Court determines that the cure amount is greater than the cure amount listed by the Debtor, the Debtor may elect to reject the contract or unexpired lease and not pay such greater cure amount.

6.03 Bar Date for Filing Proofs of Claim Relating to Executory Contracts and Unexpired Leases Rejected Pursuant to the Plan

Claims arising out of the rejection of an executory contract or unexpired lease pursuant to the Plan must be filed with the Court and/or served upon the Debtor or Liquidating Trustee or as otherwise may be provided in the Confirmation Order, by no later than thirty (30) days after the later of (i) notice of entry of an order approving the rejection of such executory contract or unexpired lease, (ii) notice of entry of the Confirmation Order and (iii) notice of an amendment to the Assumption List. Any Claim not filed within such time will be forever barred from assertion against the Debtor, its Estate, and its property. Unless otherwise ordered by the Court, all Claims arising from the rejection of executory contracts and unexpired leases shall be treated as Unsecured Claims under the Plan.

6.04 Indemnification Obligations

For purposes of the Plan, the obligations of the Debtor to defend, indemnify, reimburse, or limit the liability against any claims or obligations of their present and former partners or employees who served as partners, respectively, on or after the Petition Date, pursuant to state law or specific agreement, or any combination of the foregoing, shall survive confirmation of the Plan, remain unaffected thereby, and not be discharged, irrespective of whether indemnification, defense, reimbursement or limitation is owed in connection with an event occurring before, on or after the Petition Date.

6.05 Compensation and Benefit Programs

Except as provided in the Plan, all employment and severance practices and policies, and all compensation and benefit plans, policies, and programs of the Debtor applicable to its partners and employees who served as directors, officers and employees, respectively, on or after the Petition Date, including, without limitation, all savings plans, retirement plans (exclusive of defined benefit plans), health care plans, severance benefit plans, incentive plans, workers' compensation programs and life, disability and other insurance plans, are treated as executory contracts under the Plan. If assumed and assigned, NEWCO reserves the right to modify any and all such compensation and benefit practices, plans, policies, and programs in accordance with the terms thereof.

ARTICLE VII

MEANS FOR IMPLEMENTATION AND EFFECT OF CONFIRMATION OF PLAN

7.01 General

Upon confirmation of the Plan, and in accordance with the Confirmation Order, the Debtor, Plan Administrator and/or Liquidating Trustee, as the case may be, will be authorized to take all necessary steps, and perform all necessary acts, to consummate the terms and conditions of the Plan. In addition to the provisions set forth elsewhere in the Plan, the following shall constitute the means for implementation of the Plan:

(a) Sale of Assets

The filing of the Plan and Disclosure Statement shall represent a request by the Debtor for authority to sell all of its right, title and interest in and to the Assets (with the exception of (i) the Avoidance Actions, (ii) the Other Class 2 Collateral, Other Class 3 Collateral, Other Class 4 Collateral, Class 5 Collateral, Class 6 Collateral, Class 7 Collateral, Class 8 Collateral, Class 9 Collateral, Class 10 Collateral, Class 11 Collateral, Class 12 Collateral, and Class 13 Collateral, and (iii) any Assets excluded under the APA – hereinafter defined) to NEWCO free and clear of claims, liens, interests and encumbrances, except as otherwise provided in the Plan, pursuant to section 363(b), (f) and (m) of the Code (the “Sale”). The entry of the Confirmation Order shall constitute approval of the Sale as set forth in this Section 7.01 of the Plan subject, however, to the occurrence of the Effective Date.

(b) Asset Purchase Agreement

The Sale and transfer of certain of the Debtor’s Assets, as provided for under Section 7.01(a) above, shall be assigned, sold, transferred and otherwise conveyed to NEWCO pursuant to the asset purchase agreement attached as Exhibit “[]” to the Disclosure Statement (the “APA”). The entry of the Confirmation Order shall represent the Court’s ratification, adoption, and approval of the terms and conditions of the APA subject, however, to the occurrence of the Effective Date.

The Debtor’s remaining Assets will either be, in accordance with the Plan, (x) surrendered to the Secured Creditor holding a duly recorded, first priority Lien against such Assets, (y) sold pursuant to 11 U.S.C. §§ 363(b) and (f), or (z) conveyed to the Liquidating Trustee.

(c) Distributions

Distributions required under the Plan shall be funded from Cash on hand or by NEWCO on the Effective Date in accordance with the Plan. Distributions to holders of Allowed Unsecured Claims shall be made Pro Rata from Net Proceeds from Liquidating Trust Assets. Professional Fees and Expense Claims shall be paid in full in Cash on the Effective Date of the Plan.

(d) Liquidating Trustee

On the Effective Date, a Liquidating Trustee shall be appointed and responsible for implementing the Plan, including, without limitation, prosecuting objections to Claims and Actions, consistent with Article X of the Plan.

(e) Plan Administrator

On the Effective Date, a Plan Administrator shall be appointed and responsible for implementing the Plan consistent with Article XI of the Plan.

7.02 Articles of Dissolution

On the Effective Date of the Plan, or as soon thereafter as deemed appropriate by the Plan Administrator, the Plan Administrator shall file articles of dissolution with the Florida Secretary of State on the behalf of the Debtor.

7.03 Effectiveness of Instruments and Agreements

On the Effective Date, all documents described in and all other agreements entered into or documents issued pursuant to the Plan and/or any agreement entered into or instrument or document issued in connection with any of the foregoing, as applicable, shall become effective and binding upon the parties thereto in accordance with their respective terms and conditions and shall be deemed to become effective simultaneously.

7.04 Distributions

Distributions shall be funded from Cash on hand or by NEWCO and made by the Liquidating Trustee or Plan Administrator in accordance with the Plan.

7.05 Corporate Action

On the Effective Date, all matters provided for under the Plan that would otherwise require approval of the members of the Debtor or their successors in interest under the Plan, shall be deemed to have occurred and shall be in full force and effect from and after the Effective Date pursuant to the applicable general equity law, without any requirement of further action by the members of the Debtor.

7.06 No Change of Control

Any acceleration, vesting or similar change of control rights of any Person under employment, benefit or other arrangements with the Debtor that could otherwise be triggered by the entry of the Confirmation Order or the consummation of the Plan or any of the transactions contemplated thereby shall be deemed to be waived and of no force or effect.

7.07 Operation of the Debtor in Possession Between the Confirmation Date and the Effective Date

The Debtor shall continue to operate as Debtor in Possession in the ordinary course, consistent with past practice, subject to the supervision of the Court and pursuant to the Code and the Rules during the period from the Confirmation Date through and until the Effective Date, and any obligation incurred by the Debtor during that period shall constitute a Post-Confirmation Administrative Claim.

7.08 Administration After the Effective Date

Except as otherwise provided in this Plan, the Liquidating Trustee or Plan Administrator, as the case may be, shall take required actions consistent, and in accordance with the Plan.

7.09 Term of Bankruptcy Injunction or Stays

All injunctions or stays provided for in this Case under sections 105 or 362 of the Code, or otherwise, and in existence on the Confirmation Date, shall remain in full force and effect until the Effective Date.

7.10 Revesting of Assets

Except as otherwise provided in the Plan, pursuant to section 1141 of the Code, following the Sale of Assets to NEWCO in accordance with the Plan, the remaining Property of the Estate of the Debtor, including, without limitation, the Actions, shall vest in the Liquidating Trustee on the Effective Date, free and clear of all Liens, Claims and interests of holders of Claims and Equity Interests.

7.11 Causes of Action

As of the Effective Date, pursuant to section 1123(b)(3)(B) of the Code, any and all Actions accruing to the Debtor and Debtor in Possession, including, without limitation, the Actions under sections 510, 542, 544, 545, 547, 548, 549, 550, 551 and 553 of the Code, shall become assets of the Liquidating Trust, and the Liquidating Trustee shall have the authority to commence and prosecute such Actions for the benefit of the Estate. The Liquidating Trustee shall continue to prosecute any Action pending on the Effective Date. *Notwithstanding anything to the Plan to the contrary, and unless otherwise ordered by the Court, the Debtor reserves, and does not waive, any and all Actions against any party who may have received transfers of interest in property of the Debtor or payments within 90-days prior to the Petition Date, including, without limitation, Linden-Comansa America, LLC and any other recipient listed in response to Question 3 on the Debtor's Statement of Financial Affairs.*

7.12 Objections to Claims

The Debtor, the Plan Administrator or the Liquidating Trustee, as the case may be, shall pursue any objections to Claims.

7.13 Settlements

After the Effective Date, the Liquidating Trustee shall have the authority to compromise and settle, otherwise resolve, discontinue, abandon or dismiss all such Actions with the approval of the Court. Any settlement or compromise of any Action or objection to Claim shall be subject to final approval of the Bankruptcy Court and the standards applicable under Rule 9019.

7.14 Injunction Against Interference with the Plan

Upon the entry of a Confirmation Order with respect to the Plan, all holders of Claims and Equity Interests and other parties in interest, along with their respective present or former employees, agents, officers, directors, or principals, shall be enjoined from taking any actions to interfere with the implementation or consummation of the Plan, except with respect to actions any such entity may take in connection with the pursuit of appellate rights.

ARTICLE VIII

CONFIRMATION AND EFFECTIVENESS OF THE PLAN

8.01 Conditions Precedent to Confirmation

The Plan shall not be confirmed by the Court unless and until the following conditions shall have been satisfied or waived pursuant to Section 8.04 of the Plan:

(i) The Confirmation Order shall be in form and substance reasonably acceptable to the Debtor and NEWCO and shall include, among other things, a finding of fact that the Debtor, NEWCO, the Committee and their respective partners, members, officers, directors, employees, advisors, attorneys, and agents acted in good faith within the meaning of and with respect to all of the actions described in section 1125(e) of the Code and are, therefore, not liable for the violation of any applicable law, rule or regulation governing such actions; and

(ii) the Clerk of the Court shall have entered the Confirmation Order on the Docket.

8.02 Conditions Precedent to Effectiveness

The Plan shall not become effective unless and until the following conditions have been satisfied or waived pursuant to Section 8.04 of the Plan:

(i) The Confirmation Order shall have been entered and shall be a Final Order (with no modification or amendment thereof), and there shall be no stay or injunction that would prevent the occurrence of the Effective Date;

(ii) The statutory fees owing to the United States Trustee through the Effective Date shall have been paid in full; and

(iii) All other actions, authorizations, filings, consents and regulatory approvals required (if any) shall have been obtained, effected or executed in a manner acceptable to the Debtor and remain in full force and effect or, if waivable, waived by the Person or Persons entitled to the benefit thereof.

8.03 Effect of Failure of Conditions

If each condition to the Effective Date specified in the Plan has not been satisfied or duly waived within ninety (90) days after the Confirmation Date, then upon the filing of a motion by the Debtor made before the time that all conditions have been satisfied or duly waived, the Confirmation Order will be vacated by the Court; provided, however, that notwithstanding the filing of such a motion, the Confirmation Order shall not be vacated if each of the conditions to the Effective Date is either satisfied or duly waived before the Court enters an order granting the relief requested in such motion. If the Confirmation Order is vacated, the Plan shall be deemed null and void in all respects, including without limitation the assumptions or rejections of executory contracts and unexpired leases as provided by the Plan, and nothing contained herein

shall (1) constitute a waiver or release of any Action by, or Claims against, the Debtor, or (2) prejudice in any manner the rights of the Debtor, any Creditor or party in interest.

8.04 Waiver of Conditions

The Debtor may waive one or more of the conditions precedent to confirmation of the Plan, or the condition precedent to effectiveness of the Plan set forth in Section 8.02 of the Plan. The Debtor may waive in writing one or more of the other conditions precedent to confirmation and effectiveness of the Plan, without further notice to parties in interest or the Court without a prior hearing.

ARTICLE IX

RETENTION OF JURISDICTION

The Court shall have exclusive jurisdiction of all matters arising out of, and related to, the Case and the Plan pursuant to, and for the purposes of, sections 105(a) and 1142 of the Code and for, among other things, the following purposes:

(a) to hear and determine pending applications for the assumption or rejection of executory contracts or unexpired leases, if any are pending, and the allowance of Claims resulting therefrom;

(b) to determine any and all adversary proceedings, motions, applications and contested matters, and other litigated matters pending on the Confirmation Date;

(c) to hear and determine all Actions, including, without limitation, Actions commenced by the Debtor, Liquidating Trustee, or any other party in interest with standing to do so, pursuant to sections 505, 542, 543, 544, 545, 547, 548, 549, 550, 551, and 553 of the Code, collection matters related thereto, and settlements thereof;

(d) to hear and determine any objections to or the allowance, classification, priority, compromise, estimation or payments of any Administrative Claims, Claims or Equity Interests;

(e) to ensure that Distributions to holders of Allowed Claims are accomplished as provided in the Plan;

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

(g) to issue such orders in aid of execution and consummation of the Plan, to the extent authorized by section 1142 of the Code;

(h) to consider any amendments to or modifications of the Plan, to cure any defect or omission, or to reconcile any inconsistency in the Plan, the Plan Supplement, or any order of the Court, including, without limitation, the Confirmation Order;

(i) to hear and determine all applications for compensation and reimbursement of expenses of Professionals under sections 330, 331, and 503(b) of the Code;

(j) to hear and determine disputes arising in connection with the interpretation, implementation or enforcement of the Plan;

(k) to recover all Assets of the Debtor and Property of the Estate, wherever located;

(l) to determine any Claim of or any liability to a governmental unit that may be asserted as a result of the transactions contemplated herein;

(m) to enforce the Plan, the Confirmation Order and any other order, judgment, injunction or ruling entered or made in the Case, including, without limitation, any discharge, injunction, exculpation and releases provided for in the Plan;

(n) to take any action and issue such orders as may be necessary to construe, enforce, implement, execute, and consummate the Plan or to maintain the integrity of the Plan following consummation;

(o) to hear and determine matters concerning state, local and federal taxes in accordance with sections 346, 505, and 1146 of the Code (including, but not limited to, an expedited determination under section 505(b) of the Code of the tax liability of the Debtor for all taxable periods through the Effective Date for all taxable periods of the Debtor through the liquidation and dissolution of such entity);

(p) to hear any other matter not inconsistent with the Code; and

(q) to enter a final decree closing the Case; provided however, that nothing in the Plan shall divest or deprive any other court or agency of any jurisdiction it may have over the Debtor under applicable environmental laws.

ARTICLE X

THE LIQUIDATING TRUST

10.01 Appointment of Liquidating Trustee

A Liquidating Trustee shall be selected by the Debtor and the Committee prior to the Confirmation Hearing and subject to approval by the Court. The Debtor shall file a notice of selection of Liquidating Trustee not more than ten (10) days prior to the commencement of the Confirmation Hearing. The Liquidating Trustee shall be independent of the Debtor and the Committee and shall be required to file an affidavit of disinterestedness as defined in section 101(14) of the Code. If approved by the Court, the Liquidating Trustee shall be appointed as of the Effective Date.

10.02 Establishment of Liquidating Trust

Upon the Effective Date of the Plan, the Liquidating Trustee and the Debtor shall enter into the Liquidating Trust Agreement, the form of which is attached to the Disclosure Statement as Exhibit “ “ . The Liquidating Trust shall be a distinct legal entity from the Debtor, and the Debtor shall have no liability whatsoever from any obligations of the Liquidating Trust pursuant to the Plan, the Liquidating Trust Agreement or otherwise, and is intended to qualify as a Qualified Settlement Fund pursuant to Internal Revenue Code section 468B. By virtue of its execution of the Liquidating Trust Agreement, the Debtor shall transfer, assign, and deliver all of its right, title and interest in and to the Liquidating Trust Assets to the Liquidating Trust. The Liquidating Trust Assets shall consist of the following: (a) Actions, and (b) any Assets excluded under the APA which do not represent Collateral of a Secured Creditor (collectively, the “Liquidating Trust Assets”). The Debtor shall execute and deliver such other documentation deemed reasonably necessary by the Liquidating Trustee or its counsel to assure the proper transfer, assignment and delivery of title to the Liquidating Trust Assets to the Liquidating Trust. Except as otherwise provided in the section 10.02 of the Plan, the Debtor shall not have any obligation to contribute any funds or assets to the Liquidating Trust.

10.03 Irrevocable Trust

The Liquidating Trust Assets shall be held in an irrevocable trust for Distribution to the holders of Allowed Unsecured Claims. Once the Liquidating Trust Assets are deposited into the Liquidating Trust, they shall no longer be Property of the Estate or any other Person or Entity, and neither the Debtor nor any other Person or Entity shall have any claim to such funds or Assets. The Confirmation Order shall declare and provide that Liquidating Trust Assets in the Liquidating Trust shall (a) be held in trust as set forth herein, (b) not be Property of the Estate in this or any subsequent proceeding in which the Debtor or its successors or assigns may be a debtor under the Code, and (c) be protected from, and not be subject to, the Claims of any Creditors of, or holders of Equity Interests in, the Debtor.

10.04 Channeling Injunction

On the Effective Date of the Plan, all Unsecured Claims shall be automatically channeled, transferred and attached solely and exclusively to the Liquidating Trust, and the sole and exclusive right and remedy available to Unsecured Creditors shall be the entitlement, in accordance with the Plan and the Liquidating Trust Agreement, to (a) assert Unsecured Claims solely and exclusively against the Liquidating Trust and the Liquidating Trust Assets, and (b) receive shares or beneficial interests in the Liquidating Trust. The transfer to, vesting in and assumption by the Liquidating Trust of the Liquidating Trust Assets and the issuance of the beneficial interests in the Liquidating Trust, as contemplated under the Plan and the Liquidating Trust Agreement, shall, as of the Effective Date, discharge, release, and extinguish all obligations and liabilities of the Debtor for and in respect of all Unsecured Claims. The Liquidating Trust shall assume sole responsibility and liability for all Unsecured Claims and such Unsecured Claims shall be paid from the Net Proceeds of the Liquidating Trust Assets as described under the Plan. The Confirmation Order shall contain appropriate language incorporating the foregoing and permanently enjoining any holder of an Unsecured Claim from taking any action in violation of this Section 10.04 of the Plan. The entry of the Confirmation

Order shall act as a full and complete discharge of all Claims, liabilities and/or interests arising from, relating to, or in connection with the Unsecured Claims, except to the extent that the Liquidating Trust Agreement and the Plan provides a mechanism for the payment or resolution thereof.

10.05 Cash Distributions from Liquidating Trust

Pursuant to the Liquidating Trust Agreement, each holder of an Allowed Unsecured Claim in Class 15 shall receive, in exchange for such holder's Allowed Unsecured Claim in Class 15, units of beneficial interest in the Liquidating Trust which will thereafter represent the Pro Rata Distribution such holder is entitled to receive under the Plan (the "Liquidating Trust Units"). Upon issuance, the Liquidating Trust Units shall not be certificated and are not transferable (except as may be otherwise provided in the Liquidating Trust Agreement). Under section 1145 of the Code, the issuance of the Liquidating Trust Units shall be exempt from any registration and any applicable state and local laws requiring registration of securities. If the Liquidating Trustee determines, with the advice of counsel, that the Liquidating Trust is required to comply with the registration and reporting requirements of the Securities Exchange Act of 1934 or Investment Company Act of 1940, as amended, then the Liquidating Trustee shall take any and all actions to comply with such reporting requirements and file necessary periodic reports with the Securities and Exchange Commission.

Each holder of an Allowed Unsecured Claim in Class 15 shall receive, on each Distribution Date, a Cash Distribution in the amount of such holder's Pro Rata share of the Liquidating Trust Assets; provided, however, that if such holder's Unsecured Claim is a Disputed Claim, then the Liquidating Trustee shall withhold from any such Distribution the amount of Cash that would be necessary to make some proportionate Distribution to the holders of all Class 15 Claims which are Disputed Claims as of each such Disputed Claim were an Allowed Class 15 Claim. At such time that such Disputed Claim becomes an Allowed Class 15 Claim, the holder of such Allowed Class 15 Claim shall receive the Distribution to which such holder is entitled under the Plan.

10.06 Duties and Responsibilities of the Liquidating Trustee

The duties of the Liquidating Trustee shall be limited to:

- (a) maintaining a current listing of Class 15 Claims and roster of Liquidating Trust Units;
- (b) investigate, pursue, prosecute, compromise and otherwise resolve the Actions;
- (c) investigate, pursue, prosecute, compromise and otherwise resolve any objections to Claims;
- (d) provide annual financial information and other periodic reports to the holders of Allowed Class 15 Claims in accordance with the Liquidating Trust Agreement;
- (e) perform such other duties as may be set forth in the Liquidating Trust Agreement or elsewhere in the Plan;

(f) acting as Disbursing Agent under the Plan with respect to Distributions under the Plan; and

(g) taking any other action reasonably necessary to protect the interests of holders of Allowed Unsecured Claims under the Plan.

The Liquidating Trust Agreement shall provide for the Liquidating Trustee to perform the duties commonly preformed by, and have the powers commonly provided to, such trustees, as more specifically set forth in the Liquidating Trust Agreement, including, among other things, obtaining a tax identification number for the Liquidating Trust, preparing and filing appropriate federal and state tax returns for the Liquidating Trust, opening bank accounts for the Liquidating Trust, maintaining records pertaining to the units of beneficial interest of the holders of Allowed General Unsecured Claims in the Liquidating Trust, and retaining professionals to represent the interests of the Liquidating Trust. For purposes of performing all of the foregoing, as well as for the purpose of prosecuting to conclusions objections to Claims and Actions, the Liquidating Trustee shall have the status of a representative of the Estate under section 1123(b)(3)(B) of the Code. Pending entry of a final decree and order closing the Case, the Liquidating Trustee shall submit any settlements of objections to Claims and Actions, including, without limitation, to the Court upon notice as directed by the Court;

10.07 Expenses of the Liquidating Trust

All costs and expenses of the Liquidating Trust associated with the administration of the Liquidating Trust shall be the sole responsibility of and paid by the Liquidating Trust. Under no circumstances that any such expenses be an obligation of the Debtor, the Plan Administrator, or NEWCO, including their successors and assigns.

10.08 Compensation of the Liquidating Trustee and Other Professionals

The Liquidating Trustee shall be paid at the rate of \$250.00 per hour. All Professionals (including the Liquidating Trustee and his Professionals) shall be obligated to file applications for allowance of compensation and reimbursement of expenses in accordance with section 330 of the Code, Rule 2016 of the Rules and the United States Trustee's Guidelines and Local Rules of the Court. A reserve in the amount of [\$] shall be established for the benefit of the Liquidating Trustee and his Professionals.

10.09 Federal Income Tax Treatment

For federal income tax purposes, it is intended that the Liquidating Trust be classified as a liquidating trust under section 301.7701-4 of the Procedure and Administration Regulations and that such trust is owned by its beneficiaries. Accordingly, for federal income tax purposes, it is intended that the beneficiaries (i.e., holders of Allowed Class 15 Claims) be treated as if they had received a distribution of an undivided interest in the Liquidating Trust Assets and then contributed such interests to the Liquidating Trust.

10.10 Service and Termination of Liquidating Trustee

The Liquidating Trustee shall serve in such capacity until the earliest of (i) entry of a final decree and order closing the Case, and (ii) the Liquidating Trustee resigns; provided, however, that the Liquidating Trustee may be terminated, for cause, by order of the Court, following notice and hearing, at the request of the United States Trustee.

10.11 Successor Liquidating Trustee

In the event the Liquidating Trustee resigns or is terminated, a successor Liquidating Trustee shall be appointed by the Court.

10.12 Termination of Liquidating Trust

The Liquidating Trust shall terminate as provided in the Liquidating Trust Agreement.

ARTICLE XI

THE PLAN ADMINISTRATOR

11.01 Appointment of Plan Administrator

Mr. Mark Welch, the Debtor's financial advisor, shall serve as the Plan Administrator subject, however, to approval of the Court. The Plan Administrator shall be appointed as of the Effective Date.

11.02 Duties and Responsibilities of the Plan Administrator

The duties of the Plan Administrator shall be limited to:

(a) conducting a sale or sale(s) of any Collateral that any Secured Creditor in Classes 2 through 13 of the Plan elects to have sold (as opposed to having such Collateral surrendered) in accordance with Article II of the Plan;

(b) valuing any Collateral in accordance with Article II of the Plan;

(c) filing articles of dissolution for Gulfstream Crane, LLC;

(d) having prepared and filed final state, federal and local tax returns;

(e) hiring any professionals in connection with fulfilling the duties set forth in this Section 11.02; and

(f) making Distributions on account of Allowed Administrative Claims, Allowed Priority Tax Claims and Allowed Priority Claims.

11.03 Compensation of the Plan Administrator and Other Professionals

The Plan Administrator shall be paid at the rate of \$250.00 per hour. All Professionals (including the Plan Administrator and his Professionals) shall be obligated to file applications for allowance of compensation and reimbursement of expenses in accordance with section 330 of the Code, Rule 2016 of the Rules and the United States Trustee's Guidelines and Local Rules of the Court. A reserve in the amount of \$50,000.00 shall be established for the benefit of the Plan Administrator and his Professionals.

11.04 Service and Termination of Plan Administrator

The Plan Administrator shall serve in such capacity until the earliest of (i) entry of a final decree and order closing the Case, (ii) completion of his duties set forth in Section 11.02 of the Plan and by order of the Court; and (iii) the Plan Administrator resigns; provided, however, that the Plan Administrator may be terminated, for cause, by order of the Court, following notice and hearing, at the request of the United States Trustee.

11.05 Successor Plan Administrator

In the event the Plan Administrator resigns or is terminated, a successor Plan Administrator shall be appointed by the Court.

ARTICLE XII

MISCELLANEOUS PROVISIONS

12.01 Effectuating Documents and Further Transactions.

The Debtor, Liquidating Trustee, or Plan Administrator, as the case may be, is authorized to execute, deliver, file or record such contracts, instruments, releases and other agreements or documents and take such actions as may be necessary or appropriate to implement, effectuate and further evidence the terms and conditions of the Plan and any notes or other interests issued pursuant to the Plan.

12.02 Exemption from Transfer Taxes

Pursuant to section 1146(c) of the Code, the issuance, transfer or exchange of notes or other interests under the Plan, including creation of any mortgage, deed of trust or other security interest, the making or assignment of any lease or sublease, or the making or delivery of any instrument of transfer under, in furtherance of, or in connection with the Plan, including, without limitation, any merger agreements or agreements of consolidation, deeds, bills of sale or assignments executed in connection with any of the transactions contemplated by the Plan, shall not be subject to any stamp, real estate transfer, mortgage recording, or other similar tax.

12.03 Authorization to Request Prompt Tax Determinations.

The Debtor, Liquidating Trustee or Plan Administrator, as the case may be, is authorized to request an expedited determination under section 505(b) of the Code of the tax liability of the Debtor, for all taxable periods through the Effective Date.

12.04 Exculpation.

Subject to the occurrence of the Effective Date, neither the Debtor, NEWCO, the Committee or any of their respective partners, members, officers, directors, agents, financial advisors, attorneys, employees, holders of Equity Interests, partners, affiliates and representatives (the "Exculpated Parties") shall have or incur any liability to any holder of a Claim or Equity Interest for any act or omission in connection with, related to, or arising out of, the Case, the Plan, the pursuit of confirmation of the Plan, the consummation of the Plan or the administration of the Plan or the property to be distributed under the Plan; provided, however, that the foregoing shall not operate as a waiver or release for (i) any express contractual obligation owing by any such Person, (ii) willful misconduct or gross negligence, and (iii) with respect to Professionals, liability arising from claims of professional negligence which shall be governed by the standard of care otherwise applicable to professional negligence claims under applicable non-bankruptcy law, and, in all respects, the Exculpated Parties shall be entitled to rely upon the advice of counsel with respect to their duties and responsibilities under the Plan; provided further that nothing in the Plan shall, or shall be deemed to, release the Exculpated Parties, or exculpate the Exculpated Parties with respect to, their respective obligations or covenants arising pursuant to the Plan; provided further that the foregoing shall not operate as a waiver or release of Claims by governmental entities arising under environmental laws.

12.05 Injunction Relating to Exculpation

The Confirmation Order will contain an injunction, effective on the Effective Date, permanently enjoining the commencement or prosecution against the Debtor, NEWCO, Liquidating Trustee, Plan Administrator, and any other Person, whether derivatively or otherwise, of any Action or causes of action exculpated, released or discharged pursuant to this Plan against the Exculpated Parties..

12.06 Payment of Statutory Fees

The Debtor or Liquidating Trustee, as the case may be, shall be responsible for timely payment of fees incurred pursuant to 28 U.S.C. § 1930(a)(6). After confirmation, the Liquidating Trustee shall file with the Court and serve on the United States Trustee a quarterly financial report regarding all income and disbursements, including all plan payments, for each quarter (or portion thereof) the Case remains open.

12.07 Amendment or Modification of Plan

Alterations, amendments or modifications of the Plan may be proposed in writing by the Debtor at any time prior to the Confirmation Date in conformity with section 1127(a) of the Code, provided that the Plan, as altered, amended or modified, satisfies the conditions of sections 1122, 1123 and 1129 of the Code, and the Debtor shall have complied with section 1125 of the

Code. The Plan may be altered, amended or modified by the Debtor at any time after the Confirmation Date in conformity with section 1127(b) of the Code, provided that the Plan, as altered, amended or modified, satisfies the requirements of sections 1122 and 1123 of the Code and the Court, after notice and a hearing, confirms the Plan, as altered, amended or modified, under section 1129 of the Code and the circumstances warrant such alterations, amendments or modifications. A holder of a Claim that has accepted the Plan shall be deemed to have accepted the Plan, as altered, amended or modified, if the proposed alteration, amendment or modification does not materially and adversely change the treatment of the Claim of such holder.

Prior to the Effective Date, the Debtor may make appropriate technical adjustments and modifications to the Plan without further order or approval of the Court.

12.08 Severability

In the event that the Court determines, prior to the Confirmation Date, that any provision in the Plan is invalid, void or unenforceable, such provision shall be invalid, void or unenforceable with respect to the holder or holders of such Claims or Equity Interests as to which the provision is determined to be invalid, void or unenforceable. The invalidity, voidness or unenforceability of any such provision shall in no way limit or affect the enforceability and operative effect of any other provision of the Plan. The Court, at the request of the Debtor, shall have the power to alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void, or unenforceable, and such term or provision shall then be applicable as altered or interpreted. The Confirmation Order shall constitute a judicial determination and shall 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.

12.09 Revocation or Withdrawal of the Plan

The Debtor reserves the right to revoke or withdraw the Plan prior to the Confirmation Date. If the Debtor revokes or withdraws the Plan prior to the Confirmation Date, then the Plan shall be deemed null and void. In such event, nothing contained herein shall constitute or be deemed a waiver or release of any Claims or Actions by or against the Debtor or any other Person, an admission against interests of the Debtor, nor shall it prejudice in any manner the rights of the Debtor or any Person in any further proceedings involving the Debtor.

12.10 Binding Effect Notices

The Plan shall be binding upon and inure to the benefit of the Debtor, NEWCO, the holders of Claims and Equity Interests, and their respective successors and assigns, including, without limitation, Liquidating Trustee, and Plan Administrator.

12.11 Notices

All notices, requests and demands to or upon the Debtor, NEWCO, the Plan Administrator or the Liquidating Trustee to be effective shall be in writing and, unless otherwise expressly provided in the Plan, shall be deemed to have been duly given or made when actually

delivered or, in the case of notice by facsimile transmission, when received and telephonically confirmed, addressed as follows:

If to the Debtor:

Gulfstream Crane, LLC
1360 Northwest 33rd Street
Pompano Beach, Florida 33064

With copies to:

Hinshaw & Culbertson, LLP
Attention: Michael D. Seese, Esq.
One East Broward Boulevard, Suite 1010
Ft. Lauderdale, Florida 33301
Telephone No. (954) 467-7900

If to NEWCO:

Mr. Pelham Smith
Prophet Equity LP
1460 Main Street, Suite 200
Southlake, Texas 76092
Telephone No. (817) 898-1508

With a copy to:

Haynes and Boone, LLP
Attention: Mark X. Mullin, Esq.
2323 Victory Avenue
Suite 700
Dallas, Texas 75219
Telephone No. (214) 651-5639

If to the Liquidating Trustee:

[to be provided]

If to the Plan Administrator:

Mr. Mark J. Welch
MorrisAnderson
925 Euclid Avenue, Suite 647
Cleveland, Ohio 44115

If to the Committee:

Genovese, Joblove & Battista, P.A.
Attention: Glenn Moses, Esq.
100 Southeast Second Street, Suite 4400
Miami, Florida 33131
Telephone No. (305) 349-2300

12.12 Governing Law

Except to the extent the Code, Rules or other federal law is applicable, or to the extent the Plan or any agreement entered into pursuant to the Plan provides otherwise, 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 Florida, without giving effect to the principles of conflicts of law of such jurisdiction.

12.13 Withholding and Reporting Requirements

In connection with the consummation of the Plan, the Debtor, Plan Administrator or the Liquidating Trustee, as the case may be, shall comply with all withholding and reporting requirements imposed by any federal, state, local or foreign taxing authority and all distributions hereunder shall be subject to any such withholding and reporting requirements.

12.14 Section 1125(e) of the Code

As of the Confirmation Date, the Debtor shall be deemed to have solicited acceptances of the Plan in good faith and in compliance with the applicable provisions of the Code. As of the Confirmation Date, the Debtor and its respective partners, members, officers, directors, agents, financial advisors, attorneys, employees, equity holders, partners, Affiliates and representatives shall be deemed to have participated in good faith and in compliance with the applicable provisions of the Code in the offer and issuance of the new securities hereunder, and therefore are not, and on account of such offer, issuance and solicitation shall not be, liable at any time for the violation of any applicable law, rule or regulation governing the solicitation of acceptances or rejections hereof or other offer under the Plan.

12.15 Filing of Additional Documents

On or before Substantial Consummation of the Plan, the Debtor shall file with the Court such agreements and other documents as may be necessary or appropriate to effectuate and further evidence the terms and conditions of the Plan.

12.16 No Admissions

Notwithstanding anything in the Plan to the contrary, nothing contained in the Plan shall be deemed as an admission by any Person with respect to any matter set forth in the Plan or herein.

12.17 Waiver of Bankruptcy Rule 3020(e) and 7062

The Debtor may request that the Confirmation Order include (a) a finding that Rules 3020(e) and 7062 shall not apply to the Confirmation Order, and (b) authorization for the Debtor to consummate the Plan immediately after entry of the Confirmation Order.

12.18 Time

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

12.19 Substantial Consummation

On the Effective Date, the Plan shall be deemed to be Substantially Consummated under sections 1101 and 1127(b) of the Code.

12.20 Post-Confirmation Conversion/Dismissal

A creditor or party in interest may bring a motion to convert or dismiss the Case under section 1112(b)(7) of the Code after entry of the Confirmation Order if there is a default in performing the conditions to effectiveness of the Plan. If the Court orders the Case converted to chapter 7 after the entry of the Confirmation Order, this Plan provides that property of the Debtor's estate that have not been disbursed pursuant to the provisions herein will revert in the chapter 7 estate and that the automatic stay will be reimposed upon the revested property to the extent that relief from the stay was not previously authorized by the Court during the pendency of the Case. The Confirmation Order may also be revoked under certain limited circumstances. The Court may revoke the Confirmation Order if and only if such order was procured by fraud and if a party in interest brings a motion to revoke such Confirmation Order within 180 days after the entry of the Confirmation Order.

12.21 Final Decree

Once there has been Substantial Consummation of the Plan, the Liquidating Trustee shall file a motion with the Court to obtain a final decree to close the Case.

12.22 Inconsistency

In the event of any inconsistency between the Plan and the Disclosure Statement, any Exhibit to the Plan or the Disclosure Statement or any other instrument or document created or executed pursuant to the Plan, the Plan shall govern. In the event of any inconsistency between the Plan and the Confirmation Order, the Confirmation Order shall govern.

12.23 No Interest or Attorneys' Fees

Except as otherwise provided under the Plan, or as ordered by the Court, no interest, penalty or other charge, including any late charge, arising from and after the Filing Date, an no award or reimbursement of any attorneys' fees or other related cost or disbursement, shall be

allowed on, or in connection with, any Claim, unless otherwise provided under the Plan or awarded by the Court.

12.24 Successors and Assigns

This Plan and all the provisions hereof shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns.

12.25 Headings

The headings of articles, paragraphs and sub-paragraphs in this Plan are inserted for convenience only and shall not affect the interpretation of any provision of this Plan.

12.26 No Penalty for Prepayment

The Debtor shall at any time be permitted to prepay, in whole or in part, any claim treated under this Plan. Neither the Debtor, NEWCO, the Plan Administrator nor the Liquidating Trustee shall be liable for payment of any sum or interest in the form of a penalty relating to the partial or full prepayment of any claim treated under this Plan, as permitted herein.

12.27 Savings Clause

Any minor defect or inconsistency in the Plan may be corrected or amended by the Confirmation Order.

12.28 Remedy of Defects

After the Effective Date, NEWCO, the Plan Administrator, and the Liquidating Trustee, as the case may be, may, with approval of the Court, and so long as it does not materially and adversely affect the interests of Creditors, remedy any defect or omission or reconcile any inconsistencies in the Plan or in the Confirmation Order in such manner as may be necessary to carry out the purposes and effect of the Plan.

ARTICLE XIII

CONCLUSION

The aforesaid provisions shall constitute the Plan of Liquidation of the Debtor. This Plan, when approved and confirmed by the Court, shall be deemed binding on the Debtor, Plan Administrator, Liquidating Trustee and all Creditors and all parties in interest and their successors and assigns in accordance with section 1141 of the Code.

GULFSTREAM CRANE, LLC

CASE NO. 09-37091-BKC-RBR

PLAN OF LIQUIDATION

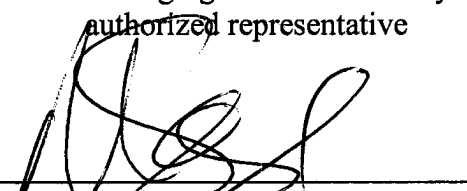
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GULFSTREAM CRANE, LLC

By: 

Jim Robertson

Its: Managing Member and duly
authorized representative


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GULFSTREAM CRANE, LLC

CASE NO. 09-37091-BKC-RBR

EXHIBIT "A"

[Bank Midwest Collateral to be Acquired]

NO	BANK	MAKE / MODEL	DESCRIPTION	SIN - VIN	KEEP / RETURN	UNIT #
98	BANK MW	2006 MANITEX 26101C	BOOM TRUCK	125846	KEEP	26101
328	BANK MW	2002 MANITEX 22101	BOOM TRUCK	82637	KEEP	22101
267	BANK MW	2006 GROVE RT 760E(A)	ROUGH TERRAIN CRANE	225126	KEEP	RT 760E(A)
268	BANK MW	2006 GROVE RT 760E(B)	ROUGH TERRAIN CRANE	225431	KEEP	RT 760E(B)
317	BANK MW	1991 BRODERSON IC-80	ROUGH TERRAIN CRANE	171759	KEEP	IC-80 BRODERSON
258	BANK MW	2002 LIEBHERR LR 1280A	CRAWLER CRANE	136027	KEEP	LR 1280A
294	BANK MW	1999 LIEBHERR LTM 1160B	HYDRAULIC TRK CRANE	025022	KEEP	LTM 1160B
303	BANK MW	1998 LIEBHERR LTM 1160A	HYDRAULIC TRK CRANE	023926	KEEP	LTM 1160A
310	BANK MW	1998 LIEBHERR LTM 1120	HYDRAULIC TRK CRANE	023732	KEEP	LTM 1120A
325	BANK MW	2001 LIEBHERR LTM 1080	HYDRAULIC TRK CRANE	061515	KEEP	LTM 1080
350	BANK MW	2000 LIEBHERR LTM 1300	HYDRAULIC TRK CRANE	071016	KEEP	LTM 1300
16	BANK MW	1997 LINK-BELT 8670C	HYDRAULIC TRK CRANE	F27-6561	KEEP	8670C
17	BANK MW	1997 LINK-BELT 8670D	HYDRAULIC TRK CRANE	F27-7043	KEEP	8670D
18	BANK MW	1999 LINK-BELT 8670F	HYDRAULIC TRK CRANE	F27-7397	KEEP	8670F
22	BANK MW	1997 LINK-BELT 8670A	HYDRAULIC TRK CRANE	F27-6704	KEEP	8670A
23	BANK MW	1997 LINK-BELT 8670B	HYDRAULIC TRK CRANE	F27-6789	KEEP	8670B
24	BANK MW	1997 LINK-BELT 8670E	HYDRAULIC TRK CRANE	F27-6790	KEEP	8670E
79	BANK MW	2001 TEREX 560D	HYDRAULIC TRK CRANE	12600	KEEP	560D
105	BANK MW	2000 TEREX 560B	HYDRAULIC TRK CRANE	12494	KEEP	560B
284	BANK MW	2000 TEREX 560A	HYDRAULIC TRK CRANE	12342	KEEP	T 560A
285	BANK MW	2001 TEREX 560C	HYDRAULIC TRK CRANE	12642TC83457079	KEEP	560C
80	BANK MW	2006 PEGA 2737TD	HOIST	6706	KEEP	PEGA
81	BANK MW	2006 PEGA 2737TD	HOIST	4906	KEEP	PEGA
82	BANK MW	2006 PEGA 2737TD	HOIST	5006	KEEP	PEGA
83	BANK MW	2007 PEGA 2737TD	HOIST	5106	KEEP	PEGA
85	BANK MW	2006 PEGA 2737TD	HOIST	6406	KEEP	PEGA
86	BANK MW	2006 PEGA 2737TD	HOIST	5706	KEEP	PEGA
87	BANK MW	2006 PEGA 2737TD	HOIST	5806	KEEP	PEGA
88	BANK MW	2006 PEGA 2737TD	HOIST	6506	KEEP	PEGA
99	BANK MW	2007 PEGA 2737TD	HOIST	6907	KEEP	PEGA
104	BANK MW	2006 PEGA 2737TD	HOIST	4506	KEEP	PEGA
106	BANK MW	2006 PEGA 2737TD	HOIST	4306	KEEP	PEGA
107	BANK MW	2006 PEGA 2737TD	HOIST	8406	KEEP	PEGA
149	BANK MW	2006 PEGA 2737TD	HOIST	4406	KEEP	PEGA
151	BANK MW	2006 PEGA 2737TD	HOIST	4706	KEEP	PEGA
174	BANK MW	2007 PEGA 2737TD	HOIST	0207	KEEP	PEGA
199	BANK MW	2007 PEGA 2737TD	HOIST	0107	KEEP	PEGA
220	BANK MW	2007 PEGA 2737TD	HOIST	0307	KEEP	PEGA
221	BANK MW	2007 PEGA 2737TD	HOIST	0407	KEEP	PEGA
283	BANK MW	2006 PEGA 2737TD	HOIST	7006	KEEP	PEGA
289	BANK MW	2006 PEGA 2737TD	HOIST	8506	KEEP	PEGA
290	BANK MW	2006 PEGA 2737TD	HOIST	8606	KEEP	PEGA
292	BANK MW	2006 PEGA 2737TD	HOIST	8306	KEEP	PEGA
293	BANK MW	2006 PEGA 2737TD	HOIST	7106	KEEP	PEGA
295	BANK MW	2006 PEGA 2737TD	HOIST	4806	KEEP	PEGA
296	BANK MW	2006 PEGA 2737TD	HOIST	6606	KEEP	PEGA
299	BANK MW	2007 PEGA 2737TD	HOIST	5206	KEEP	PEGA
301	BANK MW	2006 PEGA 2737TD	HOIST	6906	KEEP	PEGA
312	BANK MW	2007 PEGA 2737TD	HOIST	7007	KEEP	PEGA
343	BANK MW	2006 PEGA 2737TD	HOIST	4606	KEEP	PEGA
92	BANK MW	2002 PEGA 2740TD	HOIST	3802	KEEP	PEGA
146	BANK MW	2002 PEGA 2740TD	HOIST	3502	KEEP	PEGA
304	BANK MW	2002 PEGA 2740TD	HOIST	3602	KEEP	PEGA
305	BANK MW	2002 PEGA 2740TD	HOIST	3702	KEEP	PEGA
180	BANK MW	1982 ALIMAK HOIST	HOIST	3487	KEEP	ALIMAK
90	BANK MW	1982 ALIMAK 27/37C	HOIST	3733	KEEP	ALIMAK
103	BANK MW	1980 ALIMAK HOIST	HOIST	2982	KEEP	ALIMAK

NO	BANK	MAKE / MODEL	DESCRIPTION	SJN - VIN	KEEP / RETURN	UNIT #
159	BANK MW	ALIMAK 27/37C	HOIST	2499	KEEP	ALIMAK
162	BANK MW	1980 ALIMAK 27/27C	HOIST	2766	KEEP	ALIMAK
168	BANK MW	1980 ALIMAK 27/237C	HOIST	2961	KEEP	ALIMAK
170	BANK MW	ALIMAK HOIST	HOIST	3070	KEEP	ALIMAK
272	BANK MW	ALIMAK 28/37DFC	HOIST	21678	KEEP	ALIMAK
288	BANK MW	1998 ALIMAK 27/237C	HOIST	7856	KEEP	ALIMAK
291	BANK MW	ALIMAK 27/237C	HOIST	7872	KEEP	ALIMAK
309	BANK MW	ALIMAK 28/37DFC	HOIST	21681	KEEP	ALIMAK
	BANK MW	ALIMAK HOIST	HOIST	3247	KEEP	ALIMAK
9	BANK MW	1998 STERLING	TRACTOR	F10651	KEEP	ALIMAK
64	BANK MW	1996 INTERNATIONAL	TRACTOR	229100	KEEP	T-10
75	BANK MW	1998 PETERBUILT	TRACTOR	473216	KEEP	T-11 IFTA
77	BANK MW	1997 FREIGHTLINER T-2	TRACTOR	702498	KEEP	T-2
233	BANK MW	2000 STERLING	TRACTOR	2FWYHWD86YAH43386	KEEP	T15 AP
260	BANK MW	1998 PETERBUILT	TRACTOR	143091	KEEP	T12 98 PETE
1	BANK MW	390 5CC	TRAILER		KEEP	F-110
2	BANK MW		TRAILER		KEEP	DD-17
3	BANK MW		TRAILER		KEEP	DD-301
4	BANK MW		TRAILER		KEEP	F-106
5	BANK MW	780 7CA	TRAILER		KEEP	DD-16
6	BANK MW		TRAILER	ITTE4820881084116	KEEP	DD-20
8	BANK MW	362 IMC	TRAILER	ITTE4820881084133	KEEP	DD-21
10	BANK MW	360 IMC	TRAILER	ITTE4820381084119	KEEP	DD-23
11	BANK MW	360 IMC	TRAILER	ITTE4820181084118	KEEP	DD-24
12	BANK MW	364 IMC	TRAILER	ITTE4820X810844134	KEEP	DD-25
31	BANK MW	214 IMD	TRAILER	ITTE4820781084138	KEEP	DD-8
35	BANK MW	CO4 76R	TRAILER	ITTF4820771081626	KEEP	LB-50-6
37	BANK MW		TRAILER	20157	KEEP	LB-50-6
40	BANK MW	2007 TRANSCRAFT 971 5CD	TRAILER	W09474100IEL05017	KEEP	LTM1080A
42	BANK MW	780 6CA	TRAILER	IJJF4820872020249	KEEP	20249 1080
43	BANK MW	125 3CA	TRAILER	IJJF482W4XS622105	KEEP	F105/48384
46	BANK MW	1999 WABASH 390 6CC	TRAILER	IJJF482WXXS622142	KEEP	F-109
47	BANK MW	C62 6AX	TRAILER	IJJF482W1XS622174	KEEP	F-111
52	BANK MW	124 6CA	TRAILER	MO17117	KEEP	5199
84	BANK MW	391 8CC	TRAILER	ITTE4820571081625	KEEP	DD-7
93	BANK MW	971 3CD	TRAILER	4U3J053367L006942	KEEP	LB-4
130	BANK MW	1999 WABASH 125 4CA	TRAILER	E4820981084111	KEEP	DD-14
218	BANK MW	C44 36R	TRAILER	IJJF482W1XS622109	KEEP	F-107
264	BANK MW	359 IMC	TRAILER	1PTF71TJ8C6000541	KEEP	F-24
316	BANK MW	1999 WABASH 124 2CA	TRAILER	84090	KEEP	DD-10
334	BANK MW	C92 74M	TRAILER	IJJF482W9XS622146	KEEP	F-108
353	BANK MW	STRETCH 391 7CC	TRAILER	26447	KEEP	F-22 1160A AUX
354	BANK MW	124 8CA	TRAILER	4U3J048288L008221	KEEP	LB-3
355	BANK MW	780 9CA	TRAILER	4U3J053267L00	KEEP	LB-2
45	BANK MW	MISSING	TRAILER	4U3J053346L005836	KEEP	LB-1
50	BANK MW	1999 WABASH 780 7CA	TRAILER	ITTE4820681084101	KEEP	DD12
36	BANK MW	205 IMD	TRAILER	IJJF482W9XS622102	KEEP	F106
49	BANK MW	#49	TRAILER	ITTE4820481084100	KEEP	DD11
249	BANK MW	C45 578	TRAILER	1A124420681535615	KEEP	F12
248	BANK MW	C36 14N	TRAILER	15N248209K1546104	KEEP	D-4
28	BANK MW	357 1MC	TRAILER	ITTE4820481084120	KEEP	D-5
94	BANK MW	2008 DTL2000 971 6CD	TRAILER	ITTE4830081084570	KEEP	DD22
95	BANK MW	2008 DTL3000	TRAILER	83396	KEEP	DD-302
	BANK MW	J4 CLIMBING CAGES (3), MA05 TIE IN FRAMES (5), CLN FREIGHT REIMBURSEMENT	TWR CRANE COMPONENT	NONE	KEEP	83396
	BANK MW	LINDEN HU85 (12) LAMBERTSON MM81-MM50 (3)	TWR CRANE COMPONENT	NONE	KEEP	NONE
031	BANK MW	LINDEN 8652-63	TOWER CRANE	031	KEEP	NONE
13.957	BANK MW	LINDEN LC400	TOWER CRANE	13.957	KEEP	031

NO	BANK	MAKE / MODEL	DESCRIPTION	S/N - VIN	KEEP / RETURN	UNIT #
14.386	BANK MW	LINDEN LC400	TOWER CRANE	14.386	KEEP	14.386
13.075	BANK MW	LINDEN LC550	TOWER CRANE	13.075	KEEP	13.075
131	BANK MW	LINDEN 8602-63	TOWER CRANE	131	KEEP	131
138	BANK MW	LINDEN 8702	TOWER CRANE	138	KEEP	138
121	BANK MW	LINDEN 8652-63	TOWER CRANE	121	KEEP	121
123	BANK MW	LINDEN 8652-63	TOWER CRANE	123	KEEP	123
014	BANK MW	LINDEN 8652-63	TOWER CRANE	014	KEEP	014
028	BANK MW	LINDEN 8652-63	TOWER CRANE	028	KEEP	028
113	BANK MW	LINDEN 8702-63	TOWER CRANE	113	KEEP	113
122	BANK MW	LINDEN 8652-63	TOWER CRANE	122	KEEP	122
174	BANK MW	LINDEN 8702	TOWER CRANE	174	KEEP	174
179	BANK MW	LINDEN 8652	TOWER CRANE	179	KEEP	179
190	BANK MW	LINDEN 8652	TOWER CRANE	190	KEEP	190

127 Assets

GULFSTREAM CRANE, LLC

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EXHIBIT "B"

[Terms and Conditions of Bank Midwest Note]

Bank Midwest Note

A. Required Amortization

Year 1: Interest only.
Year 2: 10% of principal.
Year 3: 20% of principal.
Year 4: 30% of principal.
Year 5: 40% of principal.

B. Target Amortization

Year 1: Interest only.
Year 2: 25% of principal.
Year 3: 25% of principal.
Year 4: 25% of principal.
Year 5: 25% of principal.

C. Pricing:

Term A (7% per annum, fixed)
Term B (10% per annum, fixed)

D. Other:

If, at the end of Year 2, actual principal payments made during Year 2 are less than the Target Amortization for Year 2, the difference between the amounts shall be reclassified as "Term B" debt and will have a higher interest rate until paid in full.

If, at the end of Year 3, the actual principal payments made during Year 3 are less than the Target Amortization for Year 3, the difference between the amounts shall be reclassified as "Term B" debt and will have a higher interest rate until paid in full.

Term B debt will be repaid after all Term A debt has been paid in full and during Year 5 at the latest.

If actual principal payment made during Year 2 and Year 3 exceed the Required Amortization for Year 2 and Year 3 on a combined basis, the Required Amortization for Year 4 shall be reduced by the difference between the amounts; *provided, however*, the Required Amortization for Year 4 will not be lower than the Target Amortization level for Year 4.

No prepayment penalties.

GULFSTREAM CRANE, LLC

CASE NO. 09-37091-BKC-RBR

EXHIBIT "C"

[SL Financial Collateral to be Acquired]

NO	BANK	MAKE / MODEL	DESCRIPTION	S/N - VIN	KEEP / RETURN	UNIT #
335	SL FIN	2007 LIEBHERR LR 1160A	CRAWLER CRANE	134091	KEEP	LR 1160A
322	SL FIN	2007 LIEBHERR LR 1160	CRAWLER CRANE	134093	KEEP	LR 1160B
263	SL FIN	2007 LIEBHERR LR 1160C	CRAWLER CRANE	134094	KEEP	LR 1160C
265	SL FIN	2007 LIEBHERR LR 1300	CRAWLER CRANE	138005	KEEP	LR 1300A
257	SL FIN	2008 LIEBHERR LR 1280C	CRAWLER CRANE	136118	KEEP	LR 1280C
266	SL FIN	2008 LIEBHERR LR 1280D	CRAWLER CRANE	136122	KEEP	LR 1280D
337	SL FIN	2007 LIEBHERR LTM 1100	HYDRAULIC TRK CRANE	065645	KEEP	LTM 1100 A
351	SL FIN	2007 LIEBHERR LTM 1160C	HYDRAULIC TRK CRANE	067241	KEEP	LTM 1160C
338	SL FIN	2007 LIEBHERR LTM 1160D	HYDRAULIC TRK CRANE	067258	KEEP	LTM 1160D
352	SL FIN	2007 LIEBHERR LTM 1250-6.1	HYDRAULIC TRK CRANE	070745	KEEP	LTM 1250-6.1
347	SL FIN	2007 LIEBHERR LTM 1400-7.1	HYDRAULIC TRK CRANE	072083	KEEP	LTM1400
348	SL FIN	2007 LIEBHERR LTM 1500	HYDRAULIC TRK CRANE	073170	KEEP	LTM 1500A

12 Assets

GULFSTREAM CRANE, LLC

CASE NO. 09-37091-BKC-RBR

EXHIBIT "D"

[Terms and Conditions of SL Financial Note]

SL Financial Note

A. Required Amortization

Year 1: Interest only.
Year 2: 10% of principal.
Year 3: 20% of principal.
Year 4: 30% of principal.
Year 5: 40% of principal.

B. Target Amortization

Year 1: Interest only.
Year 2: 25% of principal.
Year 3: 25% of principal.
Year 4: 25% of principal.
Year 5: 25% of principal.

C. Pricing:

Term A (7% per annum, fixed)
Term B (10% per annum, fixed)

D. Other:

If, at the end of Year 2, actual principal payments made during Year 2 are less than the Target Amortization for Year 2, the difference between the amounts shall be reclassified as "Term B" debt and will have a higher interest rate until paid in full.

If, at the end of Year 3, the actual principal payments made during Year 3 are less than the Target Amortization for Year 3, the difference between the amounts shall be reclassified as "Term B" debt and will have a higher interest rate until paid in full.

Term B debt will be repaid after all Term A debt has been paid in full and during Year 5 at the latest.

If actual principal payment made during Year 2 and Year 3 exceed the Required Amortization for Year 2 and Year 3 on a combined basis, the Required Amortization for Year 4 shall be reduced by the difference between the amounts; *provided, however*, the Required Amortization for Year 4 will not be lower than the Target Amortization level for Year 4.

No prepayment penalties.

GULFSTREAM CRANE, LLC

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EXHIBIT "E"

[Wells Fargo Collateral to be Acquired]

NO	BANK	MAKE / MODEL	DESCRIPTION	S/N - VIN	KEEP / RETURN	UNIT #
70	WELLS	2005 NATIONAL 690E	BOOM TRUCK	292683	KEEP	690E
261	WELLS	2007 MANITEX 2892C	BOOM TRUCK	146083	KEEP	2892C
306	WELLS	2007 MANITEX 2892C	BOOM TRUCK	146084	KEEP	2892C
204	WELLS	2008 LIEBHERR LR 1100A	CRAWLER CRANE	133.086	KEEP	LR 1100A
205	WELLS	2008 LIEBHERR LR 1100B	CRAWLER CRANE	133.087	KEEP	LR 1100B
269	WELLS	2006 GROVE TMS 880E(A)	HYDRAULIC TRK CRANE	225436	KEEP	TMS880E
270	WELLS	2007 GROVE TMS 540E	HYDRAULIC TRK CRANE	225961	KEEP	TMS540E(B)
271	WELLS	2007 GROVE TMS 760E	HYDRAULIC TRK CRANE	226185	KEEP	TMS760E(A)
69	WELLS	2006 GROVE GMK 5120B (A)	HYDRAULIC TRK CRANE	51009539	KEEP	GMK 5120B
274	WELLS	2008 GROVE TMS 540E	HYDRAULIC TRK CRANE	227066	KEEP	TMS540E(A)
327	WELLS	2008 LIEBHERR LTM 1100 B	HYDRAULIC TRK CRANE	63574	KEEP	LTM 1100B
65	WELLS	2008 Grove RT 875E	ROUGH TERRAIN CRANE	227457	KEEP	RT875A
273	WELLS	2008 Grove RT 760E	ROUGH TERRAIN CRANE	227043	KEEP	RT 760E(C)
192	WELLS	LINDEN 21LC290	TOWER CRANE	14.405	KEEP	21LC290
195	WELLS	LINDEN 21LC400	TOWER CRANE	14.409	KEEP	21LC400
196	WELLS	LINDEN 21LC290	TOWER CRANE	14.410	KEEP	21LC290
197	WELLS	LINDEN 21LC290	TOWER CRANE	14.411	KEEP	21LC290
41	WELLS	COMEDIL CTL630-33	TOWER CRANE	G4806004	KEEP	CTL630
29	WELLS	2008 DTL2000	TRAILER	ITTE4830081084562	KEEP	4562TRL
33	WELLS	2007 XL SPEC	TRAILER	L007187	KEEP	L007187
40	WELLS	IJJF4820872020249	TRAILER	IJJF4820872020249	KEEP	20249TRL
313	WELLS	2007 TRASCRAFT 971 83D	TRAILER	ITTF4820772020260	KEEP	20260
297	WELLS	2007 TRASCRAFT TL2000	TRAILER	20270	KEEP	20270
100	WELLS	2007 TRASCRAFT 972 OCD	TRAILER	ITTF4820772020258	KEEP	20258
101	WELLS	2007 TRASCRAFT 971 5CD	TRAILER	ITTF4820772020259	KEEP	20259
331	WELLS	2008 TRASCRAFT 124 9CA	TRAILER	ITTE5330771083391	KEEP	DD-001

26 Assets

GULFSTREAM CRANE, LLC

CASE NO. 09-37091-BKC-RBR

EXHIBIT "F"

[Terms and Conditions of Wells Fargo Note]

Wells Fargo Note

A. Required Amortization

Year 1: Interest only.
Year 2: 10% of principal.
Year 3: 20% of principal.
Year 4: 30% of principal.
Year 5: 40% of principal.

B. Target Amortization

Year 1: Interest only.
Year 2: 25% of principal.
Year 3: 25% of principal.
Year 4: 25% of principal.
Year 5: 25% of principal.

C. Pricing:

Term A (7% per annum, fixed)
Term B (10% per annum, fixed)

D. Other:

If, at the end of Year 2, actual principal payments made during Year 2 are less than the Target Amortization for Year 2, the difference between the amounts shall be reclassified as "Term B" debt and will have a higher interest rate until paid in full.

If, at the end of Year 3, the actual principal payments made during Year 3 are less than the Target Amortization for Year 3, the difference between the amounts shall be reclassified as "Term B" debt and will have a higher interest rate until paid in full.

Term B debt will be repaid after all Term A debt has been paid in full and during Year 5 at the latest.

If actual principal payment made during Year 2 and Year 3 exceed the Required Amortization for Year 2 and Year 3 on a combined basis, the Required Amortization for Year 4 shall be reduced by the difference between the amounts; *provided, however*, the Required Amortization for Year 4 will not be lower than the Target Amortization level for Year 4.

No prepayment penalties.