

**SUMMARY OF CLASSIFICATION, TREATMENT AND ESTIMATED RECOVERY OF CLAIMS AND EQUITY INTERESTS UNDER THE PLAN**

**Lehman Brothers Holdings Inc. (“LBHI”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery<sup>3</sup></b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LBHI	Payment in full, in Cash. Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against LBHI	At the option of LBHI: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	Senior Unsecured Claims against LBHI	Payment in Cash in the amount of (i) its Pro Rata Share of Available Cash from LBHI, and (ii) its Pro Rata Senior Unsecured Claim Share of Reallocated Distributions.	17.4%	Impaired, Entitled to Vote
4	General Unsecured Claims against LBHI	Payment in Cash of its Pro Rata Share of Available Cash from LBHI.	14.7%	Impaired, Entitled to Vote
5	Subordinated Unsecured Claims against LBHI	No Distribution (because such Distributions are automatically reallocated to Senior Unsecured Claims in accordance with the underlying agreements).	0%	Impaired, Not Entitled to Vote, Deemed to Reject
6	Intercompany Claims against LBHI	Payment in Cash of its Pro Rata Share of Available Cash from LBHI.	14.7%	Impaired, Entitled to Vote
7A	Third-Party Guarantee Claims for which LBSF is the Primary Obligor on the corresponding Primary Claims	Each holder of a Claim in Class 7A will participate in recoveries under the Plan on the basis of its Permitted Third-Party Guarantee Claim. Each Permitted Third-Party Guarantee Claim will receive a Pro Rata Share of Available Cash.	14.7%	Impaired, Entitled to Vote
7B	Third-Party Guarantee Claims for which LBCS is the Primary Obligor on the corresponding Primary Claims	Each holder of a Claim in Class 7B will participate in recoveries under the Plan on the basis of its Permitted Third-Party Guarantee Claim. Each Permitted Third-Party Guarantee Claim will receive a Pro Rata Share of Available Cash.	14.7%	Impaired, Entitled to Vote

<sup>3</sup> With respect to all Debtors: (i) where the recovery percentage is shown as “N/A,” the amount of estimated Claims in such Class is \$0 and (ii) where 0% is shown, the Allowed Claims for such Class is less than \$500,000.

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery<sup>3</sup></b>	<b>Impairment; Entitlement to Vote</b>
7C	Third-Party Guarantee Claims for which LBCC is the Primary Obligor on the corresponding Primary Claims	Each holder of a Claim in Class 7C will participate in recoveries under the Plan on the basis of its Permitted Third-Party Guarantee Claim. Each Permitted Third-Party Guarantee Claim will receive a Pro Rata Share of Available Cash.	14.7%	Impaired, Entitled to Vote
7D	Third-Party Guarantee Claims for which LOTC is the Primary Obligor on the corresponding Primary Claims	Each holder of a Claim in Class 7D will participate in recoveries under the Plan on the basis of its Permitted Third-Party Guarantee Claim. Each Permitted Third-Party Guarantee Claim will receive a Pro Rata Share of Available Cash.	14.7%	Impaired, Entitled to Vote
7E	Third-Party Guarantee Claims for which LBDP is the Primary Obligor on the corresponding Primary Claims	Each holder of a Claim in Class 7E will participate in recoveries under the Plan on the basis of its Permitted Third-Party Guarantee Claim. Each Permitted Third-Party Guarantee Claim will receive a Pro Rata Share of Available Cash.  <b>The Debtors estimate that the Claims in this Class will recover 100% of their Allowed Claim amounts from LBDP</b>	N/A	Impaired, Entitled to Vote
7F	Third-Party Guarantee Claims for which LCPI is the Primary Obligor on the corresponding Primary Claims	Each holder of a Claim in Class 7F will participate in recoveries under the Plan on the basis of its Permitted Third-Party Guarantee Claim. Each Permitted Third-Party Guarantee Claim will receive a Pro Rata Share of Available Cash.	14.7%	Impaired, Entitled to Vote
7G	Third-Party Guarantee Claims for which LBIE is the Primary Obligor on the corresponding Primary Claims	Each holder of a Claim in Class 7G will participate in recoveries under the Plan on the basis of its Permitted Third-Party Guarantee Claim. Each Permitted Third-Party Guarantee Claim will receive a Pro Rata Share of Available Cash.	14.7%	Impaired, Entitled to Vote
7H	Third-Party Guarantee Claims for which LBL is the Primary Obligor on the corresponding Primary Claims	Each holder of a Claim in Class 7H will participate in recoveries under the Plan on the basis of its Permitted Third-Party Guarantee Claim. Each Permitted Third-Party Guarantee Claim will receive a Pro Rata Share of Available Cash.	14.7%	Impaired, Entitled to Vote
7I	Third-Party Guarantee Claims for which LBT is the Primary Obligor on the corresponding Primary Claims	Each holder of a Claim in Class 7I will participate in recoveries under the Plan on the basis of its Permitted Third-Party Guarantee Claim. Each Permitted Third-Party Guarantee Claim will receive a Pro Rata Share of Available Cash.	14.7%	Impaired, Entitled to Vote
7J	Third-Party Guarantee Claims for which Bankhaus is the Primary Obligor on the corresponding Primary Claims	Each holder of a Claim in Class 7J will participate in recoveries under the Plan on the basis of its Permitted Third-Party Guarantee Claim. Each Permitted Third-Party Guarantee Claim will receive a Pro Rata Share of Available Cash.	14.7%	Impaired, Entitled to Vote

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery<sup>3</sup></b>	<b>Impairment; Entitlement to Vote</b>
7K	Third-Party Guarantee Claims for which LB Finance is the Primary Obligor on the corresponding Primary Claims	Each holder of a Claim in Class 7K will participate in recoveries under the Plan on the basis of its Permitted Third-Party Guarantee Claim. Each Permitted Third-Party Guarantee Claim will receive a Pro Rata Share of Available Cash.	14.7%	Impaired, Entitled to Vote
7L	Third-Party Guarantee Claims for which LB Securities is the Primary Obligor on the corresponding Primary Claims	Each holder of a Claim in Class 7L will participate in recoveries under the Plan on the basis of its Permitted Third-Party Guarantee Claim. Each Permitted Third-Party Guarantee Claim will receive a Pro Rata Share of Available Cash.	14.7%	Impaired, Entitled to Vote
7M	Third-Party Guarantee Claims for which LBJ is the Primary Obligor on the corresponding Primary Claims	Each holder of a Claim in Class 7M will participate in recoveries under the Plan on the basis of its Permitted Third-Party Guarantee Claim. Each Permitted Third-Party Guarantee Claim will receive a Pro Rata Share of Available Cash.	14.7%	Impaired, Entitled to Vote
7N	Third-Party Guarantee Claims for which LBHJ is the Primary Obligor on the corresponding Primary Claims	Each holder of a Claim in Class 7N will participate in recoveries under the Plan on the basis of its Permitted Third-Party Guarantee Claim. Each Permitted Third-Party Guarantee Claim will receive a Pro Rata Share of Available Cash.	14.7%	Impaired, Entitled to Vote
7O	Third-Party Guarantee Claims for which Sunrise is the Primary Obligor on the corresponding Primary Claims	Each holder of a Claim in Class 7O will participate in recoveries under the Plan on the basis of its Permitted Third-Party Guarantee Claim. Each Permitted Third-Party Guarantee Claim will receive a Pro Rata Share of Available Cash.	14.7%	Impaired, Entitled to Vote
7P	Third-Party Guarantee Claims for which LBCCA is the Primary Obligor on the corresponding Primary Claims	Each holder of a Claim in Class 7P will participate in recoveries under the Plan on the basis of its Permitted Third-Party Guarantee Claim. Each Permitted Third-Party Guarantee Claim will receive a Pro Rata Share of Available Cash.	14.7%	Impaired, Entitled to Vote
7Q	Third-Party Guarantee Claims for which LBI is the Primary Obligor on the corresponding Primary Claims	Each holder of a Claim in Class 7Q will participate in recoveries under the Plan on the basis of its Permitted Third-Party Guarantee Claim. Each Permitted Third-Party Guarantee Claim will receive a Pro Rata Share of Available Cash.	14.7%	Impaired, Entitled to Vote
7R	Third-Party Guarantee Claims for which a Schedule 5 Affiliate is the Primary Obligor on the corresponding Primary Claims	Each holder of a Claim in Class 7R will participate in recoveries under the Plan on the basis of its Permitted Third-Party Guarantee Claim. Each Permitted Third-Party Guarantee Claim will receive a Pro Rata Share of Available Cash.	14.7%	Impaired, Entitled to Vote

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery<sup>3</sup></b>	<b>Impairment; Entitlement to Vote</b>
8	Affiliate Guarantee Claims against LBHI	Allowed Affiliate Guarantee Claims shall be Allowed in the aggregate amount of \$21,186 million. Within a period of six months after the Effective Date, the Plan Administrator shall review and consult with holders of Affiliate Guarantee Claims as necessary and propose an allocation of \$21,186 million to each holder of an Affiliate Guarantee Claim. If the proposed allocation is accepted by holders of at least two-thirds in amount of Allowed Affiliate Guarantee Claims and more than one-half in number of holders of such Allowed Claims within 30 days of the solicitation of such vote, such allocation shall be binding on all holders of Allowed Affiliate Guarantee Claims. If such proposal is not accepted, the allocation of the total \$21,186 million among the holders of Allowed Affiliate Guarantee Claim shall be determined by the Bankruptcy Court. Each holder of an Allowed Affiliate Guarantee Claim against LBHI shall receive its Pro Rata Share of Available Cash.	14.7%	Impaired, Entitled to Vote
9	Equity Interests in LBHI	No Distributions (unless all other creditors have been paid in full). All Equity Interests will be cancelled and one new share of LBHI common stock will be issued to the Plan Administrator which will hold such share for the benefit of the holders of the former Equity Interests consistent with their former economic entitlement.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**Lehman Commercial Paper Inc. (“LCPI”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LCPI	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against LCPI	At the option of LCPI: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against LCPI	Payment in Cash of its Pro Rata Share of Available Cash from LCPI.	44.2%	Impaired, Entitled to Vote

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
4	Intercompany Claims against LCPI	Payment in Cash of its Pro Rata Share of Available Cash from LCPI.	44.2%	Impaired, Entitled to Vote
5	Equity Interests in LCPI	No Distributions (unless all other holders of Allowed Claims against LCPI have been paid in full). Equity Interest shall remain in place until LCPI is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**Lehman Brothers Commodity Services Inc. (“LBCS”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LBCS	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against LBCS	At the option of LBCS: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against LBCS	Payment in Cash of its Pro Rata Share of Available Cash from LBCS.	26.8%	Impaired, Entitled to Vote
4	Intercompany Claims against LBCS	Payment in Cash of its Pro Rata Share of Available Cash from LBCS.	26.8%	Impaired, Entitled to Vote
5	Equity Interests in LBCS	No Distributions (unless all other holders of Allowed Claims against LBCS have been paid in full). Equity Interest shall remain in place until LBCS is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**Lehman Brothers Special Financing Inc. (“LBSF”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LBSF	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
2	Secured Claims against LBSF	At the option of LBSF: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against LBSF	Payment in Cash of its Pro Rata Share of Available Cash from LBSF.	24.1%	Impaired, Entitled to Vote
4	Intercompany Claims against LBSF	Payment in Cash of its Pro Rata Share of Available Cash from LBSF.	24.1%	Impaired, Entitled to Vote
5	Equity Interests in LBSF	No Distributions (unless all other holders of Allowed Claims against LBSF have been paid in full). Equity Interest shall remain in place until LBSF is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**Lehman Brothers OTC Derivatives Inc. (“LOTC”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LOTC	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against LOTC	At the option of LOTC: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against LOTC	Payment in Cash of its Pro Rata Share of Available Cash from LOTC.	18.3%	Impaired, Entitled to Vote
4	Intercompany Claims against LOTC	Payment in Cash of its Pro Rata Share of Available Cash from LOTC.	18.3%	Impaired, Entitled to Vote
5	Equity Interests in LOTC	No Distributions (unless all other holders of Allowed Claims against LOTC have been paid in full). Equity Interest shall remain in place until LOTC is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**Lehman Brothers Commercial Corporation (“LBCC”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LBCC	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against LBCC	At the option of LBCC: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against LBCC	Payment in Cash of its Pro Rata Share of Available Cash from LBCC.	30.8%	Impaired, Entitled to Vote
4	Intercompany Claims against LBCC	Payment in Cash of its Pro Rata Share of Available Cash from LBCC.	30.8%	Impaired, Entitled to Vote
5	Equity Interests in LBCC	No Distributions (unless all other holders of Allowed Claims against LBCC have been paid in full). Equity Interest shall remain in place until LBCC is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**Lehman Brothers Derivatives Products Inc. (“LBDP”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LBDP	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against LBDP	At the option of LBDP: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against LBDP	Payment in Cash of its Pro Rata Share of Available Cash from LBDP.	100%	Impaired, Entitled to Vote

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
4	Intercompany Claims against LBDP	Payment in Cash of its Pro Rata Share of Available Cash from LBDP.	100%	Impaired, Entitled to Vote
5	Equity Interests in LBDP	No Distributions (unless all other holders of Allowed Claims against LBDP have been paid in full). Equity Interest shall remain in place until LBDP is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**Lehman Brothers Financial Products Inc. (“LBFP”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LBFP	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against LBFP	At the option of LBFP: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against LBFP	Payment in Cash of its Pro Rata Share of Available Cash from LBFP.	100%	Impaired, Entitled to Vote
4	Intercompany Claims against LBFP	Payment in Cash of its Pro Rata Share of Available Cash from LBFP.	100%	Impaired, Entitled to Vote
5	Equity Interests in LBFP	No Distributions (unless all other holders of Allowed Claims against LBFP have been paid in full). Equity Interest shall remain in place until LBFP is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**LB 745 LLC (“LB 745”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LB 745	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
2	Secured Claims against LB 745	At the option of LB 745: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against LB 745	Payment in Cash of its Pro Rata Share of Available Cash from LB 745	100%	Impaired, Entitled to Vote
4	Intercompany Claims against LB 745	Payment in Cash of its Pro Rata Share of Available Cash from LB 745.	N/A	Impaired, Entitled to Vote
5	Equity Interests in LB 745	No Distributions (unless all other holders of Allowed Claims against LB 745 have been paid in full). Equity Interest shall remain in place until LB 745 is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**PAMI Statler Arms LLC (“PAMI”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against PAMI	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against PAMI	At the option of PAMI: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against PAMI	Payment in Cash of its Pro Rata Share of Available Cash from PAMI.	N/A	Impaired, Entitled to Vote
4	Intercompany Claims against PAMI	Payment in Cash of its Pro Rata Share of Available Cash from PAMI.	N/A	Impaired, Entitled to Vote
5	Equity Interests in PAMI	No Distributions (unless all other holders of Allowed Claims against PAMI have been paid in full). Equity Interest shall remain in place until PAMI is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**CES Aviation LLC (“CES”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against CES	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against CES	At the option of CES: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against CES	Payment in Cash of its Pro Rata Share of Available Cash from CES.	100%	Impaired, Entitled to Vote
4	Intercompany Claims against CES	Payment in Cash of its Pro Rata Share of Available Cash from CES.	100%	Impaired, Entitled to Vote
5	Equity Interests in CES	No Distributions (unless all other holders of Allowed Claims against CES have been paid in full). Equity Interest shall remain in place until CES is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**CES Aviation V LLC (“CES V”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against CES V	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against CES V	At the option of CES V: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against CES V	Payment in Cash of its Pro Rata Share of Available Cash from CES V.	42.1%	Impaired, Entitled to Vote

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
4	Intercompany Claims against CES V	Payment in Cash of its Pro Rata Share of Available Cash from CES V.	42.1%	Impaired, Entitled to Vote
5	Equity Interests in CES V	No Distributions (unless all other holders of Allowed Claims against CES V have been paid in full). Equity Interest shall remain in place until CES V is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**CES Aviation IX LLC (“CES IX”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against CES IX	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against CES IX	At the option of CES IX: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against CES IX	Payment in Cash of its Pro Rata Share of Available Cash from CES IX.	61.2%	Impaired, Entitled to Vote
4	Intercompany Claims against CES IX	Payment in Cash of its Pro Rata Share of Available Cash from CES IX.	61.2%	Impaired, Entitled to Vote
5	Equity Interests in CES IX	No Distributions (unless all other holders of Allowed Claims against CES IX have been paid in full). Equity Interest shall remain in place until CES IX is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**East Dover Limited (“East Dover”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against East Dover	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
2	Secured Claims against East Dover	At the option of East Dover: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against East Dover	Payment in Cash of its Pro Rata Share of Available Cash from East Dover.	N/A	Impaired, Entitled to Vote
4	Intercompany Claims against East Dover	Payment in Cash of its Pro Rata Share of Available Cash from East Dover.	100%	Impaired, Entitled to Vote
5	Equity Interests in East Dover	No Distributions (unless all other holders of Allowed Claims against East Dover have been paid in full). Equity Interest shall remain in place until East Dover is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**Lehman Scottish Finance L.P. (“LS Finance”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LS Finance	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against LS Finance	At the option of LS Finance: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against LS Finance	Payment in Cash of its Pro Rata Share of Available Cash from LS Finance.	N/A	Impaired, Entitled to Vote
4	Intercompany Claims against LS Finance	Payment in Cash of its Pro Rata Share of Available Cash from LS Finance.	N/A	Impaired, Entitled to Vote

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
5	Equity Interests in LS Finance	No Distributions (unless all other holders of Allowed Claims against LS Finance have been paid in full). Equity Interest shall remain in place until LS Finance is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**Luxembourg Residential Properties Loan Finance S.a.r.l. (“LUXCO”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LUXCO	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against LUXCO	At the option of LUXCO: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against LUXCO	Payment in Cash of its Pro Rata Share of Available Cash from LUXCO.	N/A	Impaired, Entitled to Vote
4	Intercompany Claims against LUXCO	Payment in Cash of its Pro Rata Share of Available Cash from LUXCO.	51.7%	Impaired, Entitled to Vote
5	Equity Interests in LUXCO	No Distributions (unless all other holders of Allowed Claims against LUXCO have been paid in full). Equity Interest shall remain in place until LUXCO is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**BNC Mortgage LLC (“BNC”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against BNC	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
2	Secured Claims against BNC	At the option of BNC: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against BNC	Payment in Cash of its Pro Rata Share of Available Cash from BNC.	0%	Impaired, Entitled to Vote
4	Intercompany Claims against BNC	Payment in Cash of its Pro Rata Share of Available Cash from BNC.	0%	Impaired, Entitled to Vote
5	Equity Interests in BNC	No Distributions (unless all other holders of Allowed Claims against BNC have been paid in full). Equity Interest shall remain in place until BNC is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**LB Rose Ranch LLC (“LB Rose Ranch”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LB Rose Ranch	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against LB Rose Ranch	At the option of LB Rose Ranch: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against LB Rose Ranch	Payment in Cash of its Pro Rata Share of Available Cash from LB Rose Ranch.	100%	Impaired, Entitled to Vote
4	Intercompany Claims against LB Rose Ranch	Payment in Cash of its Pro Rata Share of Available Cash from LB Rose Ranch.	N/A	Impaired, Entitled to Vote

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
5	Equity Interests in LB Rose Ranch	No Distributions (unless all other holders of Allowed Claims against LB Rose Ranch have been paid in full). Equity Interest shall remain in place until LB Rose Ranch is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**Structured Asset Securities Corporation (“SASCO”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against SASCO	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against SASCO	At the option of SASCO: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against SASCO	Payment in Cash of its Pro Rata Share of Available Cash from SASCO.	N/A	Impaired, Entitled to Vote
4	Intercompany Claims against SASCO	Payment in Cash of its Pro Rata Share of Available Cash from SASCO.	46.1%	Impaired, Entitled to Vote
5	Equity Interests in SASCO	No Distributions (unless all other holders of Allowed Claims against SASCO have been paid in full). Equity Interest shall remain in place until SASCO is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**LB 2080 Kalakaua Owners LLC (“LB 2080”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against LB 2080	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
2	Secured Claims against LB 2080	At the option of LB 2080: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against LB 2080	Payment in Cash of its Pro Rata Share of Available Cash from LB 2080.	0%	Impaired, Entitled to Vote
4	Intercompany Claims against LB 2080	Payment in Cash of its Pro Rata Share of Available Cash from LB 2080.	0%	Impaired, Entitled to Vote
5	Equity Interests in LB 2080	No Distributions (unless all other holders of Allowed Claims against LB 2080 have been paid in full). Equity Interest shall remain in place until LB 2080 is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

### **Merit LLC (“Merit”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against Merit	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against Merit	At the option of Merit: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against Merit	Payment in Cash of its Pro Rata Share of Available Cash from Merit.	N/A	Impaired, Entitled to Vote
4	Intercompany Claims against Merit	Payment in Cash of its Pro Rata Share of Available Cash from Merit.	9.0%	Impaired, Entitled to Vote
5	Equity Interests in Merit	No Distributions (unless all other holders of Allowed Claims against Merit have been paid in full). Equity Interest shall remain in place until Merit is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**LB Preferred Somerset LLC (“Preferred Somerset”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against Preferred Somerset	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote
2	Secured Claims against Preferred Somerset	At the option of Preferred Somerset: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against Preferred Somerset	Payment in Cash of its Pro Rata Share of Available Cash from Preferred Somerset.	0%	Impaired, Entitled to Vote
4	Intercompany Claims against Preferred Somerset	Payment in Cash of its Pro Rata Share of Available Cash from Preferred Somerset.	0%	Impaired, Entitled to Vote
5	Equity Interests in Preferred Somerset	No Distributions (unless all other holders of Allowed Claims against Preferred Somerset have been paid in full). Equity Interest shall remain in place until Preferred Somerset is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

**LB Somerset LLC (“Somerset”)**

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
1	Priority Non-Tax Claims against Somerset	Payment in full, in Cash Claims in Class 1 shall not receive post petition interest.	100%	Impaired, Entitled to Vote

<b>Class</b>	<b>Type of Claim or Equity Interest</b>	<b>Treatment of Allowed Claims Under the Plan</b>	<b>Estimated Recovery</b>	<b>Impairment; Entitlement to Vote</b>
2	Secured Claims against Somerset	At the option of Somerset: (i) payment in Cash in an amount equal to the Allowed amount of such Secured Claim on the later of the Effective Date and the date such Secured Claim becomes an Allowed Secured Claim; (ii) the sale or disposition proceeds of the Collateral securing such Allowed Secured Claim to the extent of the value of the Collateral securing such Allowed Secured Claim; (iii) surrender to the holder of such Allowed Secured Claim of the Collateral securing such Allowed Secured Claim; or (iv) such treatment that leaves unaltered the legal, equitable, and contractual rights to which the holder of the Allowed Secured Claim is entitled.	100%	Impaired, Entitled to Vote
3	General Unsecured Claims against Somerset	Payment in Cash of its Pro Rata Share of Available Cash from Somerset.	0%	Impaired, Entitled to Vote
4	Intercompany Claims against Somerset	Payment in Cash of its Pro Rata Share of Available Cash from Somerset.	0%	Impaired, Entitled to Vote
5	Equity Interests in Somerset	No Distributions (unless all other holders of Allowed Claims against Somerset have been paid in full). Equity Interest shall remain in place until Somerset is dissolved.	N/A	Impaired, Not Entitled to Vote, Deemed to Reject

### **C. Holders of Claims Entitled to Vote**

Pursuant to the Bankruptcy Code, only holders of allowed Claims or equity interests in classes of Claims or equity interests that are impaired and that are not deemed to have rejected a proposed plan are entitled to vote to accept or reject a proposed plan. Classes of Claims or equity interests in which the holders of Claims or equity interests are unimpaired under a chapter 11 plan are deemed to have accepted the plan. Classes of Claims or equity interests that will not receive or retain property on account of Claims or equity interests are deemed to have rejected the plan. For a detailed description of the treatment of Claims and Equity Interests under the Plan, see Section X.C— “Classification of Treatment of Claims and Equity Interests” of this Disclosure Statement.

Claims in all Classes under the Plan are impaired and, to the extent Claims in such Classes are Allowed, the holders of such Claims (other than Claims in LBHI Class 5) will receive distributions under the Plan. As a result, holders of Claims in all Classes (other than Claims in LBHI Class 5) are entitled to vote to accept or reject the Plan. Holders of Equity Interests in all Debtors are impaired and are deemed to have rejected the Plan.

The Bankruptcy Code defines “acceptance” of a plan by a class of Claims as acceptance by creditors in that class that hold at least two-thirds in dollar amount and more than one-half in number of the Claims that cast ballots for acceptance of the plan. For a more detailed description of the requirements for confirmation of the Plan, see