

ROBERT J. MAYNES, ISB No. 6905  
*Attorney at Law*  
P. O. Box 3005  
Idaho Falls, ID 83405  
Telephone: (208) 552-6442  
Facsimile: (208) 522-1334  
Email: mayneslaw@hotmail.com

*Debtor's counsel*

UNITED STATES BANKRUPTCY COURT

DISTRICT OF IDAHO

In Re:	Case No. 10-40743 JDP
LEED CORPORATION (THE),	Chapter 11
Debtor.	

---

CHAPTER 11 PLAN OF REORGANIZATION

---

The Leed Corporation, the Debtor, proposes the following *Plan of Reorganization* ("Plan"). It is important that you read this plan carefully, and in conjunction with the Debtor's *Disclosure Statement* to evaluate the impact such plan will have upon your claim or interest.

*DEFINITIONS*

Unless the context otherwise requires, the following terms, when used in this Plan of Reorganization and the Disclosure Statement shall have the following meanings:

1. ADMINISTRATIVE CLAIM: A cost or expense of administration of this Chapter 11 case, including any actual and necessary expense of preserving or liquidating the estate, any actual and necessary expense of operating the business of the Debtor, and all allowances approved by the Court in accordance with the Bankruptcy Code.

2. ALLOWED CLAIM: "Allowed Claim" shall mean a Claim:

(i) in which a proof of Claim has been filed with the Court on or prior to the Bar Date, which claim has been determined by the Bankruptcy Court to be allowed by law; or

(ii) which is scheduled in the Debtor's schedules of assets and liabilities and statement of financial affairs filed with the Court pursuant to §521 of the Bankruptcy Code and which has not been listed (or is no longer listed on the Confirmation Date, if previously so listed) as disputed, contingent or unliquidated; or

(iii) in respect of which a proof of Claim has been filed with the Court pursuant to §502(h) or §502(i) of the Bankruptcy Code; and in any case as to which no objection to the allowance thereof has been interposed within any applicable period of limitation fixed by Bankruptcy Rule or an order of the Court, or as to which, if objections have been interposed, the Claim has been allowed by order of the Court.

3. ALLOWED INTEREST: "Allowed Interest" shall mean an interest in respect of which a proof of Interest has been filed with the Court on or prior to the Bar Date.

4. BANKRUPTCY CODE: "Bankruptcy Code" or "Code" shall mean the United States Bankruptcy Code, 11 U. S. C. §101 et seq. , and any amendments thereof.

5. CLAIM: "Claim" shall mean any right to payment or right to an equitable remedy against Debtor for breach of performance if such breach gives rise to a right to payment, whether or not such right to payment or right to an equitable remedy is reduced to judgment, or whether liquidated or unliquidated, fixed or contingent, matured or unmatured, disputed or undisputed, secured or unsecured.

6. CLASS: "Class" shall mean any class into which Claims or Interests are classified pursuant to the terms of the Plan.

7. CONFIRMATION DATE: The first business day occurring on or after the (14th) day after the Order of Confirmation is entered by the Court provided, however, that if a stay of the order confirming the Plan is in effect on such first business day, then the Confirmation Date shall be the first business day thereafter on which (i) no stay of the order confirming the Plan is in effect and (ii) the order confirming the Plan has not been vacated.

8. CONTESTED CLAIM: "Contested Claim" shall mean any Claim which is listed on the schedules filed by the Debtor as contingent, unliquidated or disputed or is, or becomes, the subject of an objection filed with the Court in accordance with the provisions of the Bankruptcy Code and which remains unresolved.

9. COURT: "Court" shall mean the United States Bankruptcy Court for the District of Idaho, presiding over the cases or, if necessary the United States District Court for said district having original jurisdiction over bankruptcy cases and the judges thereof.

10. EFFECTIVE DATE: The effective date of the Plan shall be the Confirmation Date as that term is defined above.

11. IN FULL: "In full" shall mean the amount owing as of the date of the filing of petition, the amount provided in a proof of claim owing as of the date of the filing of the petition, or the amount listed in the bankruptcy schedules filed with the Bankruptcy Court, whichever is less. "In full" shall further mean a payment without post-petition interest, unless specifically provided for hereinafter.

12. NET PROFIT: "Net Profit" shall mean the operating funds remaining to the Debtor after payment of all operating costs, taxes, capital improvements, plan payments to members of the secured and priority unsecured creditors classes as set forth herein, etc., during each Plan Year, as defined herein below, calculated annually.

13. PLAN YEAR: "Plan Year" shall be mean the year(s) immediately following the Effective Date. For example, Plan Year One shall be the 12 months immediately following the Effective Date, Plan Year Two shall be months 13 to 24 immediately following the Effective Date, and so on.

14. PERSON: "Person" shall mean an individual, corporation, partnership, joint venture, trust, estate, unincorporated organizations, or a government or any agency or political subdivision thereof.

15. REVENUE CODE: "Revenue Code" shall mean the Internal Revenue Code of 1954, as amended, 26 U.S.C. § 1 et seq.

ARTICLE ONE  
CLASSIFICATION CLAIMS AND INTEREST

All allowed claims and allowed interests have been placed in the following classes. The Debtor has determined which claims fall into the classes described below. A Proof of Claim or interest which asserts a claim or an interest which is properly included in more than one class is in a class to the extent it qualifies within the description of such class and is in a different class to the extent it qualifies within the description of such different class.

1. PRIORITY CLAIMS

A. CLASS PC1: Class PC1 consists of all allowed claims against the Debtor entitled to priority pursuant to 11 USC §507(a)(2) or §507(a)(3) of the Bankruptcy Code, but excluding the allowed claims included in Classes PC2 and PC3. This classification also includes those claims premised on §503(b)(1) of the Bankruptcy Code, which arose from transactions pursuant to §364(a) of the Bankruptcy Code. The members of this class include the following:

1. The Internal Revenue Service, pursuant to 11 USC § 507(a)(2) and 11 USC § 503(b)(1)(B);
2. The State Tax Commission, State of Idaho, pursuant to 11 USC § 507(a)(2) and 11 USC § 503(b)(1)(B); and
4. The United States Trustee's Office.

B. CLASS PC2: Class PC2 consists of all allowed claims having priority by reason of the provision of 11 USC §507(a)(2) and § 330(a). The members of this class include the following:

1. Robert J. Maynes, the attorney representing the Debtor in Possession;
2. W.L. (Lee) Grigg, ABA of Tax Management Services, LLC; and
3. Such other professionals as the Court may subsequently approve.

C. CLASS PC3: Class PC3 consists of all allowed claims having priority by reason of the provision of 11 USC §507(a)(4). There appear to be no members of this class.

D. CLASS PC4: Class PC4 consists of all allowed claims against the Debtor entitled to priority pursuant to 11 USC §507(a)(8), consisting of claims of governmental units for taxes or duties in such amounts as may be allowed by the Bankruptcy Court. This class includes the claims of the Internal Revenue Service (IRS); the Idaho Department of Labor and the Idaho State Tax Commission.

E. CLASS PC5: Class PC5 consists of all allowed claims having priority by reason of the provision of 11 USC §507(a)(1) and §507(a)(5) through §507(a)(7) of the Bankruptcy Code. There appear to be no members of this class.

## 2. SECURED CLAIMS

A. CLASS SC1: Class SC1 consists of the allowed secured claim of Deere & Company/John Deere Credit (Proof of Claim No. 16);

B. CLASS SC2: Class SC2 consists of the allowed secured claim of Deere & Company/John Deere Credit (listed on Schedule D under John Deere Credit, Account No. B2008-1047478-7). Specifically, this class SC2 relates to the claim asserted by Deere & Company in its Adversary Complaint filed as Adv. Docket No. 1 in Adversary Case No. 10-08091 JDP;

C. CLASS SC3: Class SC3 consists of the allowed secured claim of Farm Bureau Finance Company (Proof of Claim No. 13);

D. CLASS SC4: Class SC4 consists of the allowed secured claim of Farm Bureau Finance Company (Proof of Claim No. 14);

E. CLASS SC5: Class SC5 consists of the allowed secured claim of Farm Bureau Finance Company (Proof of Claim No. 15);

F. CLASS SC6: Class SC6 consists of the allowed secured claim of Neal Hocklander.

G. CLASS SC7: Class SC7 consists of the allowed secured claim of Wells Fargo Dealer Services related to VIN -63553 (Proof of Claim 23).

H. CLASS SC8: Class SC8 consists of the allowed secured claim of Wells Fargo Dealer Services related to VIN -15782 (Proof of Claim 24).

I. CLASS SC9: Class SC9 consists of the allowed secured claim of Wells Fargo Dealer Services related to VIN -63007 (Proof of Claim 26).

J. CLASS SC10: Class SC10 consists of the allowed secured claim of Idaho Mutual Trust, LLC.

K. CLASS SC11: Class SC11 consists of the allowed secured claim of Security Financial Fund, LLC.

L. CLASS SC12: Class SC12 consists of the allowed secured claim of 21<sup>st</sup> Mortgage Corporation (Proof of Claim No. 19).

M. CLASS SC13: Class SC13 consists of the allowed secured claim of 21<sup>st</sup> Mortgage Corporation (Proof of Claim No. 20).

N. CLASS SC14: Class SC14 consists of the allowed secured claim of the Idaho State Tax Commission.

O. CLASS SC15: Class SC15 consists of the allowed secured claim of the Internal Revenue Service.

P. CLASS SC16: Class SC16 consists of the contested secured claims or interests, and unsecured claims or interests of the Defendants named in

Adversary Case No. 10-08086 JDP, namely Robert & Kathi Meyers, Mitch and Laura Campbell and affiliated business entities and persons.

Q. CLASS SC17: Class SC17 consists of the allowed secured claim of those persons asserted secured claims pursuant to Idaho's Mechanic Lien Statute, namely Vargas Roofing, Agundez Concrete, Franklin Building Supply, Timberline Exteriors, John Deere Landscape, Woodmaster, Quality Truss, and Kenny Cardona.

R. CLASS SC18: Class SC18 consists of the allowed secured claims of GMAC, specifically, Claims 42, 44, 45, 52, 62, 63, and 64.

S. CLASS SC19: Class SC19 consists of the allowed secured claims of Rusty and Ann Parker.

T. CLASS SC20: Class SC20 consists of the allowed secured claim of David and Martha Orr.

U. CLASS SC21: Class SC21 consists of the allowed secured claim of Twin Falls County.

V. CLASS SC22: Class SC22 consists of the allowed secured claim of Lincoln County.

W. CLASS SC23: Class SC23 consists of the allowed secured claim of Montrose Investments.

X. CLASS SC24: Class SC24 consists of the contested secured claims of Bank of America.

Y. CLASS SC25: Class SC25 consists of the allowed secured claim of EMC.

Z. CLASS SC26: Class SC26 consists of the allowed secured claim of Gerald Martens or his successors in interests.

AA. CLASS SC27: Class SC27 consists of the contested secured claim of Vanderbilt Mortgage.

BB. CLASS SC28: Class SC28 consists of the contested secured claim of Spruce Mountain Associates, LLC.

CC. CLASS SC29: Class SC29 consists of the contested secured claim of Shaun Miner.

DD. CLASS SC30: Class SC30 consists of the contested secured interests of BFH 2009 Realty Trust, BZ 2009 Realty Trust, D&M 2009 Realty Trust, Greatland Project Development, Inc., JP 2009 Realty Trust, MGZ 2009 Realty Trust, MSCRN 2009 Realty Trust, RMBZ 2009 Realty Trust, SBSB 2009 Realty Trust, WHRS 2009 Realty Trust, Richard M. Frucci, Louis Gargas, Richard N. Krauth, Equity Trust Co., Custodian FBO Bruce A. Quimby IRA, Spruce Mountain Associates, LLC, Equity Trust Co., Custodian FBO Raymond P. Kleopper II IRA, Pensco Trust Co., Custodian FBO David L. DeVeber IRA, NTC and Company, FBO Robert T. Keating IRA, Equity Trust Co., Custodian FBO Andrea S. Quimby, and Equity Trust Co., Custodian FBO Bruce A. Quimby IRA, and specifically of the bankruptcy estates of Financial Resources Mortgage, Inc., C L & M, Inc., Greatland Project Development, Inc., D & M 2009 Realty Trust, WHRS2009 Realty Trust, and many other debtors jointly administered in Case No. 09-14565-JMD, including a majority of the members of this class.

EE. CLASS SC31: Class SC31 consists of the contested secured claim of Greentree Mortgage.



FF. CLASS SC32. Class SC32 consists of the contested secured claim of Ocwen Loan Servicing as it relates to that certain real property commonly known as 4233 N. 1350 E., Buhl, ID.

3. UNSECURED CLAIMS

A. CLASS UC1: Classification of Unsecured Claims. The following unsecured claims, if any, will receive the indicated dollar amounts, in equal annual installments during the term hereof, on their allowed claim. Payments shall commence upon confirmation of this Plan and filing of an allowed claim.

*There are no classified claims.*

B. CLASS UC2: Class UC2 consists of all allowed unsecured claims in the estate.

4. EQUITY INTERESTS

A. CLASS EI1: Class EI1 consists of the two prepetition equity interest holders, namely, the pre-petition shareholders of the corporation:

Lon E. Montgomery  
726 N. 350 E.  
Shoshone, ID 83352

Joshua McCuiston  
272 Primrose Way  
Shoshone, ID 83352

B. CLASS EI2. Class EI2 consists of the post-petition equity interest holder:

Lon E. Montgomery  
726 N. 350 E.  
Shoshone, ID 83352

ARTICLE TWO  
DESIGNATION AND TREATMENT OF UNIMPAIRED CLASSES

Classes PC1, PC3, PC5, and SC25 are unimpaired by the Debtor's Plan. All unimpaired classes shall be treated as set forth in Article Four in their respective classes on account and in complete satisfaction of all such allowed claims.

ARTICLE THREE  
TREATMENT OF IMPAIRED CLASSES

All impaired classes of claims shall receive the distributions set forth in Article Four on account and in complete satisfaction of all such allowed claims. All claims specified herein, excepting PC1, PC3, PC5 and SC25 are impaired pursuant to §1124 of the Bankruptcy Code. Contested claims shall receive no distribution under the Plan until such time such claims become allowed claims and only to such extent as such claims are allowed claims.

ARTICLE FOUR  
DISTRIBUTIONS--TREATMENT OF CLAIMS AND INTERESTS

1. PRIORITY CLAIMS:

A. CLASS PC1: Class PC1 consists of all allowed claims against the Debtor entitled to priority pursuant to 11 USC §507(a)(2) or §507(a)(3) of the Bankruptcy Code, with the exception of those allowed claims included in Classes PC2, and PC3. This classification also includes those claims premised on §503(b)(1) of the Bankruptcy Code, which arose from transactions pursuant to §364(a) of the Bankruptcy Code. Debtor is current on their post-petition U.S. Trustee's fees as established under 28 U.S.C. § 1930(a)(6). During the term of the Plan, Debtor shall continue to pay post-petition taxes and U.S. Trustee's fees as they accrue and are due. The members of this class include the following:

1. The Internal Revenue Service, pursuant to 11 USC § 507(a)(2) and 11 USC § 503(b)(1)(B) in the amount of \$24,494.35;
2. The State Tax Commission, State of Idaho, pursuant to 11 USC § 507(a)(2) and 11 USC § 503(b)(1)(B); and
3. The United States Trustee's Office.

B. CLASS PC2: Class PC2 consists of all allowed claims having priority by reason of the provision of 11 USC §507(a)(2) and § 330(a). The members of this class include the following:

1. Robert J. Maynes, the attorney representing the Debtor in Possession;
2. W.L. (Lee) Grigg, ABA of Tax Management Services, LLC; and
3. Such other professionals as the Court may subsequently approve.

Fees and cost reimbursements shall be paid to members of this Class PC2 in the total amount as allowed by the Court, in monthly installments of \$4,000.00 in which the members of this class shall share pro rata, for the term of the Plan; however, the Debtor shall have the discretion to prepay the required monthly installments for the winter or off season months, during the summer or peak season months, as the Debtor deems advisable. Any Court approval of such professionals' fees shall further be a modification of the Chapter 11 confirmed plan to provide for the payment of such fees, or as otherwise ordered by the Court.

C. CLASS PC3: Class PC3 consists of all allowed claims having priority by reason of the provision of 11 USC § 507(a)(4). This class shall be paid in full on the effective date of the plan or within 120 days thereafter, and as approved by the Bankruptcy Court, if required. There appear to be no members of this class.

D. CLASS PC4: Class PC4 consists of all allowed claims against the Debtor entitled to priority pursuant to 11 USC §507(a)(8), consisting of claims of governmental units for taxes or duties in such amounts as may be allowed by the Bankruptcy Court. This class includes the claims of the Internal Revenue Service and the State of Idaho, State Tax Commission. This class shall be paid in full in deferred cash payments in regular monthly installments for a term of 48 months, commencing in the first full month after the Effective Date.

These Priority Claims are as follows:

1. Pre-petition Priority Claims tax obligations:

Internal Revenue Service	\$7,804.45
Idaho State Tax Commission	2,144.41
Idaho Dept. of Labor	1,495.05
<b>TOTAL</b>	<u><u>\$11,443.91</u></u>

2. Secured tax obligations to be paid under PC4:

Internal Revenue Service	\$28,805.28
Idaho State Tax Commission	1,180.41
<b>TOTAL</b>	<u><u>\$29,985.69</u></u>

2. SECURED CLAIMS:

A. CLASS SC1: Class SC1 consists of the allowed secured claim of Deere & Company/John Deere Credit (Proof of Claim No. 16), which relates to that certain 4120 Compact Utility Tractor, Loader, MRHL60, 65”Heavy Duty Rotary Tiller, ALI672E Boom Mounted Front Blade, Frontier BB2172 Medium Heavy Box Blade, and

RR2072 Rock Rake, as more fully described in that certain Stipulation for Adequate Protection filed on August 9, 2010 as Docket No. 82. An effect of confirmation shall be that the value of the collateral for this claim shall be established to be \$17,000.00 and as the allowed amount of this secured claim, which shall be paid in equal monthly installments at a 5% a.p.r. over a term of 72 months commencing in the first full month after the Effective Date. In exchange for the stated valuation of collateral and interest rate, Leed waives the right to have the adequate protection payments applied against the secured portion of this claim. Claimant shall have thirty (30) days after the Effective Date in which to file an amended proof of claim asserting an unsecured deficiency, which would be paid as a member of class UC2 only. Failure to timely submit such an unsecured claim shall constitute a waiver of the unsecured portion of claimant's claim only. *Each secured creditor in this class shall retain the lien securing the claim, until the allowed secured claims have been paid as provided herein.*

B. CLASS SC2: Class SC2 consists of the allowed secured claim of Deere & Company/John Deere Credit (listed on Schedule D under John Deere Credit, Account No. B2008-1047478-7). Specifically, this class SC2 relates to the claim asserted by Deere & Company in its Adversary Complaint filed as Adv. Docket No. 1 in Adversary Case No. 10-08091 JDP. The allowed secured claims held by members of this class shall be paid in full pursuant to the terms and conditions of that certain *Stipulation for Adequate Protection and Treatment of Claim* (Exhibit A of Docket No. 226), which is incorporated herein by reference as if set forth in full. *Each secured creditor in this class shall retain the lien securing the claim, until the allowed secured claims have been paid as provided herein.*

C. CLASS SC3: Class SC3 consists of the allowed secured claim of Farm Bureau Finance Company (Proof of Claim No. 13). The allowed secured claims held by members of this class shall be paid in full pursuant to the terms and conditions of that certain *Stipulation for Plan Treatment and Adequate Protection Payments* (Docket No. 202), which is incorporated herein by reference as if set forth in full. *Each secured creditor in this class shall retain the lien securing the claim, until the allowed secured claims have been paid as provided herein.*

D. CLASS SC4: Class SC4 consists of the allowed secured claim of Farm Bureau Finance Company (Proof of Claim No. 14). The allowed secured claims held by members of this class shall be paid in full pursuant to the terms and conditions of that certain *Stipulation for Plan Treatment and Adequate Protection Payments* (Docket No. 202), which is incorporated herein by reference as if set forth in full. *Each secured creditor in this class shall retain the lien securing the claim, until the allowed secured claims have been paid as provided herein.*

E. CLASS SC5: Class SC5 consists of the allowed secured claim of Farm Bureau Finance Company (Proof of Claim No. 15). The allowed secured claims held by members of this class shall be paid in full pursuant to the terms and conditions of that certain *Stipulation for Plan Treatment and Adequate Protection Payments* (Docket No. 202), which is incorporated herein by reference as if set forth in full. *Each secured creditor in this class shall retain the lien securing the claim, until the allowed secured claims have been paid as provided herein.*

F. CLASS SC6: Class SC6 consists of the allowed secured claim of Neal Hocklander. Members of this class shall be paid in full in monthly installments of

\$317.63 over 84 months with a balloon payment for the remaining balance being due in month 85 after the Effective Date. Interest on the unpaid balance shall accrue at a 3.25% a.p.r. and monthly payments will commence the first full month after the Effective Date. Monthly payments shall be made first via set off for landscaping work done for the benefit of members of this class, and then cash payments from the Debtor.

G. CLASS SC7: Class SC7 consists of the allowed secured claim of Wells Fargo Dealer Services related to VIN -63553 (Proof of Claim 23). The allowed secured claims held by members of this class shall be paid in full pursuant to the terms and conditions of that certain *Stipulation for Stay Relief and Adequate Protection Plan Treatment and Adequate Protection Payments* (Docket No. 222), which is incorporated herein by reference as if set forth in full. *Each secured creditor in this class shall retain the lien securing the claim, until the allowed secured claims have been paid as provided herein.*

H. CLASS SC8: Class SC8 consists of the allowed secured claim of Wells Fargo Dealer Services related to VIN -15782 (Proof of Claim 24). The allowed secured claims held by members of this class shall be paid in full pursuant to the terms and conditions of that certain *Stipulation for Stay Relief and Adequate Protection Plan Treatment and Adequate Protection Payments* (Docket No. 222), which is incorporated herein by reference as if set forth in full—specifically, pursuant to the terms of the stipulation the vehicle identified as VIN -15782 has been surrendered in satisfaction of the allowed secured claim. *Each secured creditor in this class shall retain the lien securing the claim, until the allowed secured claims have been paid as provided herein.*

I. CLASS SC9: Class SC9 consists of the allowed secured claim of Wells Fargo Dealer Services. The allowed secured claims held by members of this class shall be paid in full pursuant to the terms and conditions of that certain *Stipulation for Stay Relief and Adequate Protection Plan Treatment and Adequate Protection Payments* (Docket No. 222), which is incorporated herein by reference as if set forth in full—specifically, pursuant to the terms of the stipulation the vehicle identified as VIN -63007 has been surrendered in satisfaction of the allowed secured claim.. *Each secured creditor in this class shall retain the lien securing the claim, until the allowed secured claims have been paid as provided herein.*

J. CLASS SC10: Class SC10 consists of the allowed secured claim of Idaho Mutual Trust, LLC. The allowed secured claims held by members of this class shall be paid in full pursuant to the terms and conditions of that certain *Stipulation for Adequate Protection and for Plan Treatment* (Docket No. 228), which is incorporated herein by reference as if set forth in full. *Each secured creditor in this class shall retain the lien securing the claim, until the allowed secured claims have been paid as provided herein.*

K. CLASS SC11: Class SC11 consists of the allowed secured claim of Security Financial Fund, LLC. An effect of confirmation shall be that the value of the collateral for this claim shall be established to be \$126,000.00 as the allowed amount of this secured claim, which shall be paid in equal monthly installments at a 4.75% a.p.r. over a term of 240 months commencing in the first full month after the Effective Date. In exchange for the stated valuation of collateral and interest rate, Leed waives the right to have the adequate protection payments applied against the secured portion of this claim.



Claimant shall have thirty (30) days after the Effective Date in which to file an amended proof of claim asserting an unsecured deficiency, which would be paid as a member of class UC2 only. Failure to timely submit such an unsecured claim shall constitute a waiver of the unsecured portion of claimant's claim only. *Each secured creditor in this class shall retain the lien securing the claim, until the allowed secured claims have been paid as provided herein.*

L. CLASS SC12: Class SC12 consists of the allowed secured claim of 21<sup>st</sup> Mortgage Corporation (Proof of Claim No. 19) as it related to that certain real property commonly known as 82 Parker Gulch Road, Shoshone, ID 83352. An effect of confirmation shall be that the value of the collateral for this claim shall be established to be \$65,000.00 as the allowed amount of this secured claim, which shall be paid in equal monthly installments of \$410.84, the unpaid balancing accruing interest at a 6.5% a.p.r. over a term of 360 months commencing in the first full month after the Effective Date. In exchange for the stated valuation of collateral and interest rate, Leed waives the right to pursue an avoidance claim against members of this class. Claimant shall have thirty (30) days after the Effective Date in which to file an amended proof of claim asserting an unsecured deficiency, which would be paid as a member of class UC2 only. Failure to timely submit such an unsecured claim shall constitute a waiver of the unsecured portion of claimant's claim only. *Each secured creditor in this class shall retain the lien securing the claim, until the allowed secured claims have been paid as provided herein. Except as set forth herein the members of this class and the Debtor waive any claims they might have against each other, respectively.*

M. CLASS SC13: Class SC13 consists of the allowed secured claim of 21<sup>st</sup> Mortgage Corporation (Proof of Claim No. 20) as it relates to that certain real property commonly known as 148 E. 450 N. Shoshone, ID 83352. An effect of confirmation shall be that the value of the collateral for this claim shall be established to be \$65,000.00 as the allowed amount of this secured claim, which shall be paid in equal monthly installments of \$410.84, the unpaid balancing accruing interest at a 6.5% a.p.r. over a term of 360 months commencing in the first full month after the Effective Date. In exchange for the stated valuation of collateral and interest rate, Leed waives the right to pursue an avoidance claim against members of this class. Claimant shall have thirty (30) days after the Effective Date in which to file an amended proof of claim asserting an unsecured deficiency, which would be paid as a member of class UC2 only. Failure to timely submit such an unsecured claim shall constitute a waiver of the unsecured portion of claimant's claim only. *Each secured creditor in this class shall retain the lien securing the claim, until the allowed secured claims have been paid as provided herein. Except as set forth herein the members of this class and the Debtor waive any claims they might have against each other, respectively.*

N. CLASS SC14: Class SC14 consists of the allowed secured claim of the Idaho State Tax Commission. Members of this class shall be paid in full pursuant to the terms for claim treatment set forth under Class PC4. *Each secured creditor in this class shall retain the lien securing the claim, until the allowed secured claims have been paid as provided herein.*

O. CLASS SC15: Class SC15 consists of the allowed secured claim of the Internal Revenue Service. Members of this class shall be paid in full pursuant to

the terms for claim treatment set forth under Class PC4. *Each secured creditor in this class shall retain the lien securing the claim, until the allowed secured claims have been paid as provided herein.*

P. CLASS SC16: Class SC16 consists of the contested secured claims or interests, and unsecured claims or interests of the Defendants named in Adversary Case No. 10-08086 JDP, namely Robert & Kathi Meyers, Mitch and Laura Campbell and affiliated business entities and persons. An effect of confirmation shall be that the allowed secured claims included in this class shall be reduced to the amounts stated herein below (i.e. the Cram Down Amount), and paid on the allowed secured claim amount as set forth herein:

<u>No.</u>	<u>Claimant</u>	<u>Claim Amt</u>	<u>Address</u>	<u>Cram Down Amt</u>	<u>A.P.R.</u>	<u>Term</u>
66	Meyers	114,330	303 E. C St.	60,000	4.75%	360 mos./with 7 yr. balloon
None	Meyers	None	516 N. Birch	None – 3d DOT	NA	NA
None	Meyers	None	418 N. Date St.	None – 3d DOT	NA	NA
77	Meyers	13,230	525 N Fir	70,000	4.75	360 mos./with 7 yr. balloon
78	Meyers	13,230	527 N Fir	70,000	4.75	360 mos./with 7 yr. balloon
79	Meyers	13,230	531 N Fir	15,000	4.75	360 mos./with 7 yr. balloon
75	Meyers	6,519	205 E 6th St	60,000	4.75	360 mos./with 7 yr. balloon
76	Meyers	9,918	207 E 6th St	60,000	4.75	360 mos./with 7 yr. balloon
82	Meyers	9,918	301 E 6th St	60,000	4.75	360 mos./with 7 yr. balloon
83	Meyers	9,918	303 E 6th St	60,000	4.75	360 mos./with 7 yr. balloon

65/69	Various business entities/ Meyers	130,000/260,000	305 E 6th St	60,000	4.75	360 mos./with 7 yr. balloon
65/69	Various business entities/ Meyers	130,000/260,000	307 E 6th St	60,000	4.75	360 mos./with 7 yr. balloon
70	Meyers	197,000	112 E Syringa Loop	80,000	4.75	360 mos./with 7 yr. balloon
38	Campbell	336,400	141 E Syringa Loop	100,000	4.75	360 mos./with 7 yr. balloon
71	Meyers	15,759	152 E. Syringa Loop	100,000	4.75	360 mos./with 7 yr. balloon
72	Meyers	15,759	182 E Syringa Loop	90,000	4.75	360 mos./with 7 yr. balloon
73	Meyers	14,805	191 E Syringa Loop	85,000	4.75	360 mos./with 7 yr. balloon
81	Meyers	8,118	318 N. Date St.	15,000	4.75	360 mos./with 7 yr. balloon
84	Meyers	130,000	605 W 14th Gooding	10,000	4.75	360 mos./with 7 yr. balloon
67	Meyers	305,102.87	63 lots ph. II, III, & IV Desert Rose Sub.	No cram down; claim amount disputed	4.75	See below.
85	Meyers	4,086.00	201 and 203 E 6th St. Lot	15,000	4.75	360 mos./with 7 yr. balloon
74	Meyers	12,920.00	South Park Lot S. Beverly St.	20,000	4.75	360 mos./with 7 yr. balloon
80	Meyers	4,095.00	Lot 10 Block 2 Riverview Lot	15,000	4.75	360 mos./with 7 yr. balloon

With regards to the security interest held by members of this class in Desert Rose Subdivision, the unpaid balance thereon shall accrue interest at 4.75% interest and shall be paid as lots are sold on a pro rata basis with the unpaid balance being divided by lot.

However, pending a final determination of the adversary proceeding, including a final

resolution of any and all appeals, no payments shall be made to members of this class. During the pendency of the adversary action the monthly payments on the above stated Cram Down Amounts, as well as the pro rata payments on the Desert Rose Subdivision, shall be deposited by the Debtor into an interest bearing account and held pending further Court order or stipulation between the parties regarding the disposition of the same. Any settlement between the members of this class and the Debtor shall, upon Court approval, constitute a further modification of this Plan, as will the final determination of the adversary proceeding. *Each secured creditor in this class shall retain the lien securing the claim, until the allowed secured claims have been paid as provided herein.*

Q. CLASS SC17: Class SC17 consists of the contested secured claims of those persons asserting secured claims pursuant to Idaho's Mechanic Lien Statute, namely Vargas Roofing, Agundez Concrete, Franklin Building Supply, Timberline Exteriors, John Deere Landscape, Woodmaster, Quality Truss, and Kenny Cardona. Given the value of the collateral subject to the liens asserted by members of this class, their respective lienhold positions, and noncompliance, for the most part, with section 546(b), these claimants shall not be treated as secured, but shall only be paid as members of UC2 only. **AN EFFECT OF CONFIRMATION SHALL BE A DETERMINATION THAT SUCH LIENS ARE EFFECTIVELY VALUELESS PURSUANT TO 11 USC § 506 GIVEN THE SENIOR ENCUMBRANCES AND THAT THE LIENS HELD BY MEMBERS OF THIS CLASS ARE RELEASED UPON CONFIRMATION.**

R. CLASS SC18: Class SC18 consists of the allowed secured claims of GMAC, specifically, Claims 42, 44, 45, 52, 62, 63, and 64. An effect of confirmation

shall be that the allowed secured claims included in this class shall be reduced to the amounts stated herein below (i.e. the Cram Down Amount), and paid on the allowed secured claim amount as set forth herein:

No.		Claim Amount	Property Address	FMV of Collateral (Cram Down Amount)	Interest Rate (a.p.r.)	Term
42	GMAC	123,980.67	208 W. B Street	28,000.00	4.75	360 months
44	GMAC	118,710.75	116 E. A Street	26,000.00	4.75	360 months
45	GMAC	128,252.00	319 N. Dorothy	27,000.00	4.75	360 months
52	GMAC	173,687.48	4197 N. 1212 E., Buhl	80,000.00	4.75	360 months
62	GMAC	155,920.43	2280 E. 3950 N, Filer	75,000.00	4.75	360 months
63	GMAC	283,412.95	104 Sunset Drive	90,000.00	4.75	360 months
64	GMAC	211,448.11	524 N. Fir Street	70,000.00	4.75	360 months
D	GMAC	216,000.00	103 Riverview	80,000.00	4.75	360 months
D	GMAC	216,000.00	110 Riverview	80,000.00	4.75	360 months
D	GMAC	216,000.00	107 Riverview	80,000.00	4.75	360 months

*Each secured creditor in this class shall retain the lien securing the claim, until the allowed secured claims have been paid as provided herein. Payments shall commence sixty days after the Effective Date unless the Debtor files, or has filed, an adversary complaint asserting claims against members of this class. Notwithstanding the “Cram Down Amounts” stated herein, the Debtor retains the right to avoid the asserted liens of members of this class, and any other class set forth herein. No payments shall be made to members of this class during the pendency of any adversary proceeding brought by the Debtor against members of this class.*

S. CLASS SC19: Class SC19 consists of the contested secured claims of Rusty and Ann Parker, specifically Proof of Claim No. 61 pertaining to that certain real property commonly known as 283 E. 520 N., Shoshone, ID and Proof of Claim 68 pertaining to that certain real property commonly known as Lots 2 through 7 of Cowboy Subdivision. The members of this class appear to have been recipients of an

avoidable transfer, i.e. the creation of their security interest, *inter alias*, such that no payments shall be made to members of this class pending settlement without the necessity of an adversary proceeding, or the final disposition of an adversary proceeding, if required. Any settlement between the members of this class and the Debtor shall, upon Court approval, constitute a further modification of this Plan, as will the final determination of an adversary proceeding related hereto. *Each secured creditor in this class shall retain the lien securing the claim, until the allowed secured claims have been paid as provided herein.*

T. CLASS SC20: Class SC20 consists of the allowed secured claim of David and Martha Orr. This claim shall be paid in full as follows: Upon the sale of the twelve Old School Lots in which members of this class assert an interest, the Debtor will pay \$10,000.00 from the net sale proceeds directly from closing. The remaining balance of \$290,000.00 shall be paid from the net sale proceeds of the Riverview Subdivision, with Mr. and Mrs. Orr receiving \$5,000.00 from the net sale proceeds of the Riverview Subdivision lots directly from closing. The Debtor shall also make two additional payments to satisfy the remaining balance: one payment of \$90,000.00 at the end of Plan Year Four, and a final payment at the end of Plan Year Five for the remaining balance. The unpaid balance owed to members of this class shall accrue interest at a rate of 4.75% a.p.r., simple interest. The Debtor reserves all rights to contest any and all attorney's fees claimed by members of this class. Debtor further reserves all rights to assert claims against members of this class under the Bankruptcy Code and State law, as the Debtor deems advisable. To the extent the Debtor does not contest the validity of the asserted security interests included in this class, *each secured creditor in this class shall*

*retain the lien securing the claim, until the allowed secured claims have been paid as provided herein.*

U. CLASS SC21: Class SC21 consists of the allowed secured claim of Twin Falls County. This class shall be paid in full in deferred cash payments in regular monthly installments for a term of 48 months, commencing in the first full month after the Effective Date.

V. CLASS SC22: Class SC22 consists of the allowed secured claim of Lincoln County. This class shall be paid in full in deferred cash payments in regular monthly installments for a term of 48 months, commencing in the first full month after the Effective Date.

W. CLASS SC23: Class SC23 consists of the allowed secured claim of Montrose Investments. With regards to the secured interest in that certain real property commonly known as 422 N. Date and 526 N. Fir Street, Shoshone, Idaho, an effect of confirmation shall be that title to these two properties shall be held jointly between members of this class and the Debtor, with the Debtor's interest being 50% of the same. Members of this class shall execute such additional documents as may be reasonably required to effect the terms of this Plan. The parties shall split profits and expenses 50-50.

With regards to the current rental properties that are the subject of the security interest held by members of this class, upon the sale of each lot or home, the net sale proceeds (after deducting all costs, realtor fees, title and closing costs, etc.) shall be equally divided between the members of this class and the Debtor, with the Debtor receiving 50% of the net sale proceeds. During the term of the Plan, these properties



shall be marketed and listed for sale and the current fair market value. Members of this class shall work with the Debtor to establish an agreed upon sales price for each property. The Debtor and the members of this class shall work together in good faith to maximize the sales price for each property.

With regards to the Riverview Subdivision and development, upon the sale of the subdivision or lots contained therein, all costs and Realtor fees shall be deducted from the proceeds of the sale and the remaining balance shall be divided on a pro-rata basis between the Lender and the Debtor according to the ownership ratio of 50 per cent to the Debtor and 50 per cent to the Lender. In the event the Debtor is able to obtain post petition financing the Debtor may buy out the equity position of the lender for the amount of their allowed claim. *Each secured creditor in this class shall retain the lien securing the claim, until the allowed secured claims have been paid as provided herein.*

X. CLASS SC24: Class SC24 consists of the allowed secured claims of Bank of America (“BOA”), specifically those claims listed in Schedule D of the Debtor’s Schedules, as the same may be amended from time to time. An effective of confirmation shall be that the allowed secured claims included in this class shall be reduced to the amounts stated herein below (i.e. the Cram Down Amount), and paid on the allowed secured claim amount as set forth herein:

No.	Claim Amount	Property Address	FMV of Collateral (Cram Down Amount)	Interest Rate (a.p.r.)	Term
D	BOA 10,000.00	516 N. Birch	NA	0.00	NA
D	BOA 87,903.53	418 N. Date	50,000.00	4.75	360 months
D	BOA 196,000.00	1944 E. 1300 S., Gooding, ID	80,000.00	4.75	360 months
D	BOA 66,309.24	516 N. Birch	30,000.00	4.75	360 months

*Each secured creditor in this class shall retain the lien securing the claim, until the allowed secured claims have been paid as provided herein.* Payments shall commence sixty days after the Effective Date unless the Debtor files, or has filed, an adversary complaint asserting claims against members of this class. Notwithstanding the “Cram Down Amounts” stated herein, the Debtor retains the right to avoid the asserted liens of members of this class, and any other class set forth herein. No payments shall be made to members of this class during the pendency of any adversary proceeding brought by the Debtor against members of this class.

Y. CLASS SC25: Class SC25 consists of the allowed secured claim of EMC. Members of this class shall be paid pursuant to their prepetition loan documents without modification under this plan. This class is unimpaired under the Plan.

Z. CLASS SC26: Class SC26 consists of the allowed secured claim of Gerald Martens or his successors in interests. This claim represents, in part, a part of the executory contract addressed elsewhere in this Plan. Briefly, the executory contract is hereby rejected; however, the Debtor reserves all rights to assert claims for set offs against members of this class, as well to assert any claims against members of this class arising under the Bankruptcy Code or State Law, if any.

With regards to the security interest held by members of this class in Desert Rose Subdivision, the unpaid balance thereon shall accrue interest at 2.75% interest and shall be paid as lots are sold on a pro rata basis with the unpaid balance being divided by lot. Further, members of this class refused to pay for post-petition landscaping services and applied the same to the prepetition balance contrary to section 362(a), however, the

Debtor agrees to waive this claim in exchange for the members of this class accepting the plan treatment stated herein.

AA. CLASS SC27: Class SC27 consists of the contested secured claim of Vanderbilt Mortgage. This claimant has foreclosed its security interest post-petition notwithstanding actual notice of the automatic stay and the chapter 11 petition commencing this case. This claimant was further notified by the Debtor that foreclosure was contrary to the automatic stay. As such, this claimant shall not receive any payments under the Plan and the Debtor reserves all rights to pursue sanctions for contempt of court and all damages arising from the wrongful foreclosure. The Debtor further reserves all rights to recover the property.

BB. CLASS SC28: Class SC28 consists of the contested secured claim of Spruce Mountain Associates, LLC. This claim may be subject to avoidance under the Bankruptcy Code and Idaho law. Debtor anticipates filing an adversary action to address the validity, force and effect of claimant's asserted lien and security interest. The Debtor expressly reserves the right to assert any and all claims against members of this class on behalf of the estate, including, but not limited to claims arising under lender liability laws. During the pendency of such adversary proceeding no payments shall be made to members of this class. Any settlement between the members of this class and the Debtor shall, upon Court approval, constitute a further modification of this Plan. *Each secured creditor in this class shall retain the lien securing the claim, until the allowed secured claims have been paid as provided herein.*

CC. CLASS SC29: Class SC29 consists of the contested secured claim of Shaun Miner. This claimant appears to have perfected its security interest post-

petition contrary to the dictates of section 362(a) and outside the statutory grace period for such lien perfection. As such, this claimant shall only be paid as an unsecured claimant pursuant to Class UC2. The Debtor reserves all rights to pursue its claims for sanctions pursuant to section 362 and otherwise under the Bankruptcy Code against members of this class.

DD. CLASS SC30: Class SC30 consists of the contested secured interests of BFH 2009 Realty Trust, BZ 2009 Realty Trust, D&M 2009 Realty Trust, Greatland Project Development, Inc., JP 2009 Realty Trust, MGZ 2009 Realty Trust, MSCRN 2009 Realty Trust, RMBZ 2009 Realty Trust, SBSB 2009 Realty Trust, WHRS 2009 Realty Trust, Richard M. Frucci, Louis Gargasz, Richard N. Krauth, Equity Trust Co., Custodian FBO Bruce A. Quimby IRA, Spruce Mountain Associates, LLC, Equity Trust Co., Custodian FBO Raymond P. Kleopper II IRA, Pensco Trust Co., Custodian FBO David L. DeVeber IRA, NTC and Company, FBO Robert T. Keating IRA, Equity Trust Co., Custodian FBO Andrea S. Quimby, and Equity Trust Co., Custodian FBO Bruce A. Quimby IRA, and specifically of the bankruptcy estates of Financial Resources Mortgage, Inc., C L & M, Inc., Greatland Project Development, Inc., D & M 2009 Realty Trust, WHRS2009 Realty Trust, and many other debtors jointly administered in Case No. 09-14565-JMD, including a majority of the members of this class. Members of this class failed to timely file a proof of claim and were scheduled as “unliquidated, disputed or contingent”, thus pursuant to Rule 3003, members of this class shall not be treated as creditors for purposes of voting and distribution, except as set forth below. Members of this class are collectively referred to as the Lenders.

This portion of the Plan, i.e. *Article Four, Paragraph 2, Subparagraph DD* including all subparts hereof, is referred to as the Settlement Agreement.

Members of this class, by and through C L & M, Inc. and Financial Resources Mortgage, Inc., arranged and funded approximately 15 loans to the Debtor. The subject real estate for these 15 loans being designated the Old School Project. The Debtor maintains that it has a number of lender liability and lien avoidance claims against the members of this class; however, in an effort to maximize the return to the members of Class UC2, the members of this class shall be treated as follows:

1. Court Approval. Steven M. Notinger, Chapter 7 Trustee (“Bankruptcy Trustee”) of the bankruptcy estates of Financial Resources Mortgage, Inc., C L & M, Inc., Greatland Project Development, Inc., , D & M 2009 Realty Trust, , WHRS2009 Realty Trust, and many other debtors jointly administered in Case No. 09-14565-JMD shall submit this portion of the Plan (“Agreement”) to the U.S. Bankruptcy Court for the District of New Hampshire for approval and an effect of confirmation shall be approval by the U.S. Bankruptcy Court for the District of Idaho.. If either Bankruptcy Court does not approve this Agreement, then this Agreement shall be void and have no further effect. The effect under this Plan of failure to obtain approval is discussed below.

2. Settlement Payment. In exchange for the assignment of all rights, title and interest in the Leed Loans and security interests arising thereunder, including but not limited to all rights arising under that Agreement for Subordination on Terms and Conditions, recorded as Instrument No. 186510 on the records of Lincoln County, Idaho, and any other subordination agreements, Leed shall pay the Bankruptcy

Trustee \$11,666.67 upon the closing of the sale of each of the homes in the Old School Project.

Said funds shall be paid from closing of the sale in immediately available funds in United States dollars. However, to the extent any sale has closed and approval remains pending in the United States Bankruptcy Court for New Hampshire, such funds shall be held by the Debtor pending such approval.

Notwithstanding the foregoing, to the extent that any of the members of this class contest the Bankruptcy Trustee's right to receive payment under this provision of the Plan, such payments will be held by the Debtor pending resolution of the class members' respective interests.

The Debtor and the Bankruptcy Trustee acknowledge that the loans of Louis Gargas, Richard M. Frucci Trust, Richard N. Krauth and Spruce Mountain Associates, LLC Loans ("Enjoined Loans") have not yet been adjudged to be part of the bankruptcy estates being administered by the Bankruptcy Trustee and that these loans remain subject to an adversary proceeding pending before the United States Bankruptcy Court for the District of New Hampshire, specifically, Adv. No. 09-01184-JMD. Debtor reserves all rights to assert lender liabilities against members of this class, and reserves jurisdiction in the United States Bankruptcy Court for District of Idaho.

Notwithstanding the foregoing, to the extent the Bankruptcy Trustee is unable to establish that such loans constitute property of his respective bankruptcy estates, the Debtor may pay these note holders directly the above stated amount for an assignment of their respective lien, or proceed with its claims against these loan holders, as the Debtor deems advisable. To the extent the Debtor proceeds with an adversary proceeding

against any member of this class, no payments shall be made to such member pending resolution or final disposition of such an adversary proceeding.

3. No Releases of Tortfeasors. Except for the release of the mutual releases of the Parties, this Agreement does not release, nor covenant not to sue, any person or entity, including, but not limited to, Scott Farah, Susan Farah, Donald Dodge, any lawyer, any law firm, any accountant, any accounting firm, any appraiser, any appraisal firm, any debtor, or any joint tortfeasor. To the extent any of the Enjoined Loans are not determined to comprise part of the Bankruptcy Estates, such releases contained herein shall not extend to the lenders of the Enjoined Loans.

4. Release of the Lenders. A further effect of confirmation shall be that Leed Corporation and Lon Montgomery, each on behalf of itself or himself, and its and his respective successors and assigns, shall be deemed to have fully and forever released, remised, acquitted and discharged Steven M. Notinger, Chapter 7 Trustee of the bankruptcy estates, joint and severally, and any of their related persons, corporations or other entities, including corporate parents, subsidiaries, affiliates, shareholders, officers, directors, partners, employees, agents, servants, representatives, attorneys and their predecessors, successors, heirs and assigns of and from any and all actions, causes of action, claims and/or liabilities, of each and every kind, nature and description whatsoever related to the above referenced loans, including but not limited to lender liability claims, including, without limitation, those that are known or unknown, matured or unmatured, liquidated or unliquidated, contingent or non-contingent, asserted or non-asserted, in tort, contract, law, or equity, all claw back claims, and all claims under Chapter 5 of Title 11, U.S.C.

5. Release of Leed. Subject to Court approval, the Bankruptcy Trustee, each of the members of this class, each on behalf of itself or himself, and its and his respective successors and assigns, shall be deemed to have fully and forever released, remised, acquitted and discharged Leed Corporation and Lon Montgomery, joint and severally, and any of their related persons, corporations or other entities, including corporate parents, subsidiaries, affiliates, shareholders, officers, directors, partners, employees, agents, servants, representatives, attorneys and their predecessors, successors, heirs and assigns of and from any and all actions, causes of action, claims and/or liabilities, of each and every kind, nature and description whatsoever related to the Loans, including but not limited to claims for payment of funds loaned, including, without limitation, those that are known or unknown, matured or unmatured, liquidated or unliquidated, contingent or non-contingent, asserted or non-asserted, in tort, contract, law, or equity, all claw back claims, and all claims under Chapter 5 of Title 11, U.S.C. CLM shall execute such documentation as Leed deems reasonably necessary to transfer and assign title to the 15 loans and liens related thereto referenced above to Leed in furtherance of this agreement.

6. Further Assurances and Forms. All Parties hereto agree to execute any and all documents, and to do and perform any and all acts and things, upon request by the other, reasonably necessary or proper, to effectuate or further evidence the terms and provisions of this Settlement Agreement. CLM will execute said documents on behalf of each of the Lenders.



7. Expenses. All Parties shall each bear and be responsible for their own costs and attorney's fees incurred in connection with these matters.

8. Counterparts. This Settlement Agreement may be executed in one or more counterparts, and delivered by facsimile or e-mail; each counterpart is an original; and all together comprise one agreement.

9. Settlement Only. This Settlement Agreement is executed in settlement and compromise of disputed claims and does not admit any wrongdoing or liability of any kind.

10. Severability. If for any reason any provision of this Agreement is determined to be invalid or unenforceable, the remaining provisions of this Agreement nevertheless shall be construed, performed, and enforced as if the invalidated or unenforceable provision had not been included in the text of the agreement.

11. Construction. Each party acknowledges (i) that it has participated in the negotiation of this Agreement, and no provision of this Agreement shall be construed against or interpreted to the disadvantage of any hereto or thereto by any court or other governmental or judicial authority by reason of such having or being deemed to have structured, dictated or drafted such provision; (ii) that it at all times has had access to an attorney in the negotiation of the terms of and in the preparation and execution of this Agreement, and it has had the opportunity to review, analyze, and discuss with its counsel this Agreement, and the underlying factual matters relevant to this Agreement for a sufficient period of time prior to the execution and delivery hereof and thereof; (iii) that all of the terms of this Agreement were negotiated at arm's-length;

(iv) that this Agreement was prepared and executed without fraud, duress, undue influence, or coercion of any kind exerted by any of the Parties upon the others; and (v) that the execution and delivery of this Agreement is its free and voluntary act, that the persons executing this Agreement are authorized to do so by the Parties to this Agreement.

12. Entire Agreement. This Agreement contains the entire agreement relating to the subject matter hereof, and supersedes all prior agreements, understandings, negotiations, and discussions, oral or written, relating to such subject matter. There are no warranties, representations, agreements, arrangements, or understandings, oral or written, relating to the subject matter hereof that are not fully expressed or provided for herein and the Parties are not bound by or liable for any alleged warranty, representation, agreement, arrangement, or understanding not so set forth. There is no agreement about the substantive consolidation of the debtors or the bankruptcy estates.

13. Benefit, Binding Effect. This Agreement is for the sole benefit of the Parties hereto and no other entity shall accrue any rights, benefits or obligations by reason hereof. This Agreement shall be binding upon the Bankruptcy Trustee, the Bankruptcy Estates (in any Chapter), and each Party, including their respective heirs, successors, assigns, agents, employees, legal representatives, and all other persons or entities acting on their behalf. Each party shall bear its own costs and expenses. This Agreement shall not otherwise affect claims that any Lender may have against any other Lender.

14. Jury Trial Waiver. THE PARTIES WAIVE TRIAL BY JURY IN ANY JUDICIAL PROCEEDING INVOLVING, DIRECTLY OR INDIRECTLY, ANY MATTER (WHETHER SOUNDING IN TORT, CONTRACT OR OTHERWISE) IN ANY WAY ARISING OUT OF, RELATED TO, THIS AGREEMENT OR THE RELATIONSHIP ESTABLISHED THEREUNDER. EACH ACKNOWLEDGES AND AGREES THAT THIS PROVISION IS A SPECIFIC AND MATERIAL ASPECT OF THE AGREEMENT BETWEEN THE PARTIES AND THAT THEY WOULD NOT ENTER INTO THIS TRANSACTION IF THIS PROVISION WERE NOT PART OF THEIR AGREEMENT.

15. Dispute Resolution. Given that the Commercial Loan Agreements, Promissory Notes and Deeds of Trust expressly provided that Idaho Law governs the agreements, this agreement shall be governed by Idaho Law, as well. The U.S. Bankruptcy Court for the District of Idaho shall retain sole and exclusive jurisdiction to determine all disputes arising from, or related to, this Settlement Agreement.

Those members of this class that do not agree to the treatment set forth above, shall not be beneficiaries of the corresponding releases and shall be subject to the Debtor's claims for lien avoidance, lender liability, or any nature that the Debtor deems advisable to pursue. A further effect of the Plan shall be that the United States Bankruptcy Court for the District of Idaho retains jurisdiction over any adversary proceeding filed by the Debtor against members of this class.

EE. CLASS SC31: Class SC31 consists of the contested secured claim of Greentree Mortgage. Members of this class failed to timely file a proof of claim and

were scheduled as “unliquidated”, thus pursuant to Rule 3003, members of this class shall not be treated as creditors for purposes of voting and distribution. **An effect of confirmation shall be the determination that members of this class’ liens are effectively valueless under section 506 such that such liens are released upon confirmation.**

FF. CLASS SC32. Class SC32 consists of the contested secured claim of Ocwen Loan Servicing, specifically those claims listed in Schedule D of the Debtor’s Schedules, as the same may be amended from time to time, as it relates to that certain real property commonly know as 4233 N. 1350 E., Buhl, ID. Members of this class failed to timely file a proof of claim and were scheduled as “unliquidated”, thus pursuant to Rule 3003, members of this class shall not be treated as creditors for purposes of voting and distribution. An effective of confirmation shall be that the allowed secured claims, security interests or asserted liens included in this class shall be reduced to the amounts stated herein below (i.e. the Cram Down Amount), and paid on the allowed secured claim amount as set forth herein:

No.	Claim Amount	Property Address	FMV of Collateral (Cram Down Amount)	Interest Rate (a.p.r.)	Term
D	OCWEN 124,992.46	4233 N. 1350 E., Buhl, ID	70,000.00	4.75	360 months

*Each secured creditor in this class shall retain the lien securing the claim, until the allowed secured claims have been paid as provided herein.* Payments shall commence sixty days after the Effective Date unless the Debtor files, or has filed, an adversary complaint asserting claims against members of this class. Notwithstanding the “Cram Down Amounts” stated herein, the Debtor retains the right to avoid the asserted liens of members of this class, and any other class set forth herein. No payments shall be made to

members of this class during the pendency of any adversary proceeding brought by the Debtor against members of this class.

3. UNSECURED CLAIMS:

A. CLASS UC1: Classification of Unsecured Claims. The following unsecured claims, if any, will receive the indicated dollar amounts, in equal annual installments during the term hereof, on their allowed claim. Payments shall commence upon confirmation of this Plan and filing of an allowed claim.

*There are no classified claims.*

B. CLASS UC2: Class UC2 consists of all allowed unsecured claims against the Debtor. The unsecured claims are described in Appendix “D” to the Disclosure Statement, and also include partially secured claimants, if any, that comply with the requirements to assert an unsecured, deficiency claim as set forth herein below.

The Debtor proposes to pay the undisputed amount to the members of this class and resolve the disputed amounts as described in this plan. All claims in this class uncontested by the Debtor as well as contested claims in this class that may ultimately be approved by the Court shall receive during each Plan Year during the term of the plan a *pro rata* share of the following respective distributions:

<u>PLAN YEAR</u>	<u>PERCENTAGE OF NET PROFIT</u>
One	50%
Two	50%
Three	50%
Four	50%
Five	50%

**In addition, the net litigation recovery received by the Debtor shall be paid to members of this class. Notwithstanding anything stated above to the contrary, in no event shall the distribution to members of this class under the Plan be more than**

**100% of the allowed claim amount.** To the extent that such assumptions stated in the Disclosure Statement or this Plan may prove to be incorrect, deficiency claims are filed, and/or objections to claims are filed, such distribution percentage would be adjusted accordingly.

The Debtor has provided Net Profit projections in the Disclosure Statement at Appendix “F” that approach a 100% distribution on the allowed unsecured claims included in Appendix “D” of the Disclosure Statement; however, said projections are not a guaranty of a set distribution amount.

**To the extent secured claimants have previously filed proofs of claim prior to the claims bar date and are entitled to an unsecured deficiency under § 506 of the Bankruptcy Code, the same claimants with timely proofs of claim shall have thirty (30) days from the Confirmation Date in which to file an amended proof of claim asserting such deficiency. Failure to timely file an amended proof of claim asserting such deficiency will be an absolute bar to any claim for a deficiency. The Debtor shall have the right to object to any asserted deficiency claim, as the Debtor deems advisable.**

#### 4. EQUITY INTERESTS

A. CLASS EI1: Class EI1 consists of two interests. Lon E. Montgomery and Joshua A. McCuiston are the prepetition shareholders of the Debtor. Members of this class shall not retain any interest in the Debtor, except as members of Class EI2, if applicable, as set forth below. Consequently, subsequent to the Order of Confirmation, these prepetition shareholders may no longer be shareholders of the corporation.

B. CLASS EI2: Class EI2 consists of the post-petition equity interest holder, namely, Lon E. Montgomery. An effect of confirmation shall be that each member of Class EI2 shall be vested with the respective stock ownership in the Reorganized Debtor as set forth below:

<u>Name of Post-petition Stockholder</u>	<u>Percentage</u>
Lon E. Montgomery	100%

An effect of confirmation shall be to extinguish the equity interest of the prepetition shareholders and vest ownership of the Debtor in the above named equity interest holder of this class EI2, with new stock certificates being issued representing an interest in the reorganized Debtor. No cash distributions shall be made to members of this class, on account of their respective equity interests, during the term of the Plan.

ARTICLE FIVE  
EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Unless specifically rejected herein, or in previous orders of this court, Debtor has or is assuming in this Plan of Reorganization the executory contracts and unexpired leases as set forth and described in the Disclosure Statement, and as set forth herein below.

*LEASEHOLD INTERESTS/EXECUTORY CONTRACTS*

Debtor has no further prepetition leases to either accept or reject, other than those specifically provided in this section:

PARTY	PROPERTY	ASSUME/REJECT/MODIFICATIONS
Bob & Janine Hestor 104 Sunset Drive Shoshone, ID 83352	104 Sunset Drive, Shoshone, ID	Assume. Debtor is current with no defaults. Lease terminated post-petition pursuant to lease terms.
Bruce & Julie Frandsen 148 E. 450 N. Shoshone, ID 83352	148 E. 450 N., Shoshone, ID	Assume. Debtor is current with no defaults. Lease terminated post-petition pursuant to lease terms.

Craig Nubert 283 E. 520 N. Shoshone, ID 83352	283 E. 520 N., Shoshone, ID	Assume. Debtor is current with no default. Lease terminated post-petition pursuant to lease terms.
Edward E. Montgomery 701 Pine Buhl, ID 83316	4235 N. 1360 E., Buhl, ID	Assume. Debtor is current with no default.
Franklin Brady Angelina Frasier 319 N. Dorothy St. Shoshone, ID 83352	319 N. Dorothy St., Shoshone, ID	Assume. Debtor is current with no default. Lease terminated post-petition pursuant to lease terms.
Harley Sanders P.O. Box 37 Oakley, ID 83346	Phase 5, Riverview, 7th St., Shoshone, ID	Assume as modified herein. Specifically, the parties shall agree that this property shall be jointly owned with net profits associated with the property shared 70% to Mr. Sanders and 30% for the benefit of the bankruptcy estate. Costs and expenses associated with the property shall be split on the same percentage basis.
Lon & Rebecca Montgomery 726 N. 1360 E. Shoshone, ID 83352	104 Sunset Dr., Shoshone, ID	Assume as modified herein. Specifically, the parties shall agree that this property shall be jointly owned with net profits associated with the property be shared 60% to Mr. and Mrs. Montgomery and 40% for the benefit of the bankruptcy estate. Costs and expenses associated with the property shall be split on the same percentage basis.
Mike & Mandy Lee 208 W. B St. Shoshone, ID 83352	208 W. B St., Shoshone, ID	Assume. Debtor is current with no default. Lease terminated post-petition pursuant to lease terms.
Mitch Campbell P.O. Box 1785 Twin Falls, ID 83303	141 Syringa Loop, Shoshone, ID	This alleged lease is the subject of Adversary Proceeding 10-08086 JDP wherein the Debtor has asserted that this is in fact a disguised financing agreement that has not been properly perfected. To the extent the Court determines this to be a valid lease, the same is hereby rejected; to the extent the Debtor prevails in the adversary proceeding, the net litigation recovery would be available to prepay unsecured creditors under the Plan.
Montana & Heidi Lyon 4233 N. 1360 E. Buhl, ID 83316	4233 N. 1360 E., Buhl, ID	Assume. Debtor is current with no default. Lease terminated post-petition pursuant to lease terms.
Robert & Kathi Meyers c/o David A. Coleman, Esq.	525 N., 527 N., 531 N. Fir Street, Shoshone, ID 152 E., 182 E., 191 E. Syringa	This alleged lease is the subject of Adversary Proceeding 10-08086 JDP wherein the Debtor has asserted that this is in fact a disguised financing



P.O. Box 525 Twin Falls, ID 83303-0525	Loop, Shoshone, ID South Park Development Beverly Street, Shoshone, ID 201 E., 203 E., 205 E., 207 E., 301 E., 303 E. 6th Street, Shoshone, ID Lot 10/12, Block 2 Riverview Subdivision, Shoshone, ID 318 N. Date St., Shoshone, ID	agreement that has not been properly perfected. To the extent the Court determines this to be a valid lease, the same is hereby rejected; to the extent the Debtor prevails in the adversary proceeding, the net litigation recovery would be available to prepay unsecured creditors under the Plan.
Robert Morrison 422 N. Date St. Shoshone, ID 83352	422 N. Date St., Shoshone, ID	Assume. Debtor is current with no default.
K.C. McBride 208 N. Greenwood Shoshone, ID 83352	204 N. and 208 N. Greenwood, Shoshone, ID	REJECT. Mr. McBride shall have 30 days from the Effective Date in which to file an unsecured claim for any alleged damages arising from this rejection. Failure to timely file an unsecured claim related to this rejection shall be waiver of any right to recover payment related to this rejection.
Thomas Cooper Sandra Crenshaw 4235 N. 1360 E. Buhl, ID 83316	4235 N. 1360 E., Buhl, ID	Assume. Debtor is current with no default.
Val Jensen 2802 W. 5000 S. Weston, ID 83286	120 Rainbow, Jerome, ID 522 5th Ave. E. Wendell, ID	REJECT. Mr. Jensen shall have 30 days from the Effective Date in which to file an unsecured claim for any alleged damages arising from this rejection. Failure to timely file an unsecured claim related to this rejection shall be waiver of any right to recover payment related to this rejection.
Avauntae Property Management	Property management agreement.	Terminated post-petition. REJECT to the extent not otherwise terminated. Please note that this agreement is the subject of Adversary Proceeding 10-08086 JDP. The validity and impact of this purported agreement remains to be determined in that adversary proceeding and the ultimate disposition of said adversary proceeding shall be, to the extent necessary, a modification of this portion of the Plan.
Robert & Kathi Meyers	Assignment of Rents, Profits and Lease or Purchase and Sale Agreements dated 11/24/2009	Please note that this agreement is the subject of Adversary Proceeding 10-08086 JDP. The validity and impact of this purported assignment remains to be determined in that adversary proceeding and the ultimate disposition of said adversary proceeding shall be, to the extent necessary, a modification of this portion of the Plan.
Robert & Kathi	Employment Agreement	Please note that this agreement is the subject of

Meyers/Mitch Campbell		Adversary Proceeding 10-08086 JDP. The validity and impact of this purported agreement remains to be determined in that adversary proceeding and the ultimate disposition of said adversary proceeding shall be, to the extent necessary, a modification of this portion of the Plan.
Sandra J. Huntley	102, 103, 107, 110, 111 Riverview Dr. Shoshone, Idaho	Assume as modified herein. Specifically, the parties shall agree that this property shall be jointly owned with net profits associated with the property be shared 50% to Mrs. Huntley and 50% for the benefit of the bankruptcy estate. Costs and expenses associated with the property shall be split on the same percentage basis. Several of these properties may have been foreclosed upon contrary to the dictates of section 362(a). Recovery of any damages, if any, for section 362(a) violations shall belong wholly to the estate.
Gerald Martens	251, 254, 255, 259, 262 Mariposa Way, Shoshone, ID 83352	REJECT; however the Debtor reserves all rights to assert claims for set offs against any claim asserted by Mr. Martens, as well as to assert any claim against Mr. Martens claims arising under the Bankruptcy Code or State law, if any.
Nathan D. Bachman	Old Shoshone Ranch agreements and related loan documents	REJECT, subject to the modifications and releases stated herein. Leed releases any and all claims or interest it might assert as a member of the Old Shoshone Ranch, LLC through its principal Lon Montgomery; in exchange Mr. Bachman and Old Shoshone Ranch, LLC shall release Leed and Mr. Montgomery from any and all liability arising from any and all claims, of any nature whatsoever, that have or might have been asserted against Leed or Mr. Montgomery. In consideration for this release the Debtor agrees that Mr. Bachman may file an unsecured claim in the amount of 600,000.
Lincoln County, Idaho	Development Agreement	Assume as modified herein. Notwithstanding the County's apparent violations of section 362(a), Leed agrees to waive such violations in exchange for the County's agreement to honor the existing Development Agreement for the term of the Plan and to honor related building permits for an additional 12 months subsequent to the Effective Date.
City of Shoshone	Development agreement, with associated permits.	Assume as modified herein. City hereby agrees to honor the existing Development Agreement and to honor related building permits for an additional 12 months subsequent to the Effective Date.

David Slusher	L&S Development Membership Agreement	Assume as modified herein. Upon the sale of Phase 5 of the Green Cut Subdivision the amount due and owing to the Estate of David Slusher shall be \$300,000.00; any future expenses, mortgage payments, etc. will be shared equally between the Debtor and the Estate of David Slusher, as will the profits, if any.
Green Cut HOA	Green Cut Subdivision CC&R's	Assume the CC&Rs that are in effect as of the Effective Date as modified herein. The Debtor will transfer and assign 22 shares of water to the HOA pursuant to the CC&Rs, within 90 days of the Effective date. This cures all defaults by the Debtor existing prior to confirmation.

To the extent that there are any prepetition leases/executory contracts that have not been accepted or rejected previously, such leases/executory contracts are hereby rejected.

The Debtor has entered into various leases post-petition in the ordinary course of business. While the Debtor believes it is not necessary to assume or reject these agreements, to the extent necessary the Debtor expressly assumes all such leases.

ARTICLE SIX  
PROVISIONS FOR IMPLEMENTATION OF THE PLAN  
AND MEANS FOR EXECUTION OF THE PLAN

1. For a period of five (5) years from the effective date of the plan, (the "Plan Term"), funds necessary for the satisfaction for creditors' claims shall be generated from the following sources:

A. Future Sales & Service Revenue: Such portion of the projected future sales and service revenue of the Debtor as is necessary for the execution of the plan is dedicated to fund the Plan.

B. Sale of real property: Such portion of the net sale proceeds from the sale of real property of the bankruptcy estate as the Debtor, in its business judgment, deems advisable to sell in light of the Debtor's current business operations.

2. Debtor shall pay all administrative expenses in full, as approved by the Court, pursuant to the terms of this Plan.

3. Notwithstanding any other provision of this Plan of Reorganization, disputed claims as set forth in the Debtor's Bankruptcy Schedules on file herein and claims which may be contested shall be paid only upon their allowance by the Bankruptcy Court in conformance with the classification of the allowed amount of such claim as set forth herein.

4. All property of the Debtor shall be retained by the Debtor, except as specifically provided for otherwise hereinbefore.

5. The Debtor shall retain and may enforce any civil action, claim, or interest against any party whatsoever while the Plan is in effect.

6. The Debtor may elect to contest various claims filed by creditors.

#### ARTICLE SEVEN MODIFICATION OF PLAN

1. Modifications of the Plan may be proposed in writing by the Debtor at any time before confirmation, provided that such Plan, as modified, meets the requirements of 11 USC §§ 1122 and 1123, and the Debtor have complied with 11 USC §1125 of the Code.

2. In addition, the Plan may be modified at any time after confirmation and before its substantial consummation, provided that such Plan, as modified, meets the requirements of 11 USC §§1122 and 1123 of the Code and the Court, after notice and a hearing, confirms such Plan as modified, under 11 USC §1129 of the Code, and the circumstances then existing justify such modifications.

3. A holder of a claim or interest that has accepted or rejected the Plan shall be deemed to have accepted or rejected, as the case may be, such Plan as modified,

unless, within the time fixed by the Court, such holder changes its previous acceptance or rejection.

4. Any modification of the Plan will supersede and render null and void the previous provision that was modified.

5. The Debtor may remedy any defects or omissions or reconcile any inconsistencies in this Plan or in the final Order of the Court confirming the Plan in such manner as may be necessary to carry out the purpose and intent of this Plan so long as the interests of claimants or interest holders are not materially or adversely affected.

ARTICLE EIGHT  
RETENTION OF JURISDICTION

Until this Plan has been fully consummated through the entry of an order completely closing the case, the Bankruptcy Court shall retain jurisdiction over all matters necessary to ensure that the purposes and intent of this Plan are carried out, including but not limited to the following:

1. Determination of requests for payment of claims entitled to priority under §507(a)(2) of the Code, including compensation of parties entitled thereto;

2. In the event an appeal is perfected from the order confirming the Plan, the Court shall also retain jurisdiction appropriate to protect the interests of the estate and to enter such orders as are necessary to protect the interests of creditors during the pendency of such appeal;

3. Hear and determine any objection to a claim or interest when such objection is filed with the Court by the Debtor;

4. Hear and determine all questions and disputes regarding title to the property of the Debtor or the Debtor's estate;

5. Correct any defect, cure any omission, or reconcile any inconsistency in the Plan or the order of confirmation as may be necessary to carry out the purpose and intent of the Plan;

6. To liquidate damages in connection with any disputed claims;
7. To adjudicate all claims of a security or ownership interest in any property of the estate or in any proceeds thereof;
8. To allow and classify claims of any creditor, reexamine claims as provided under the Code, and to hear and determine any objection to a claim or interest when the Debtor files such objection with the Court;
9. Issue any order necessary to implement the Plan or order of confirmation, including, without limitation, such declaratory and injunctive orders as are appropriate to protect the Debtor, the Debtor's estate, and the reorganized Debtor in its estate from actions of creditors, interest holders, or other parties in interest;
10. Hear and determine any dispute relating to the terms or implementation of the Plan or Order of Confirmation, or to the rights or obligations of any party in interest with respect thereto and correct any defect, cure any omission, or reconcile any consistency in the Plan or the order of confirmation as may be necessary to carry out the purpose and intent of the Plan;
11. To hear and determine any modification of the Plan pursuant to §1127 of the Bankruptcy Code;
12. To hear and determine any dispute, claim for relief application, adversary proceeding or contested matter pending commenced on or commenced after the confirmation date involving the collection or liquidation of assets of the Debtor, including, without limitation, any proceeding commenced for the purpose of voiding, recovering or preserving for the benefit of the estate any transfer of property, obligation incurred by the Debtor, lien or setoff. Such retention of jurisdiction will continue over any action filed prior to the entry of a final decree closing this case;
13. Hear and determine any matter related to the assumption, assignment, or rejection of an executory contract or unexpired lease of the Debtor; and
14. Entry of a final decree or order closing this Chapter 11 case.

Nothing contained herein shall be construed as restricting the Debtor in the conduct of its business and operation unless the plan specifically provides to the contrary.

ARTICLE NINE  
DISCHARGE

Except as otherwise provided for in the Plan or in the order of Confirmation, entry of the Order of Confirmation acts as a discharge effective as of the effective date of the Plan, of (i) any and all claims arising or occurring prior to the effective date, and (ii) any and all claims of the kind specified in §§ 502(g), 502(h), or 502(i) of the Code. Such discharge will be effective under §1141 of the Code whether or not a Proof of Claim is filed or deemed filed, such claim is allowed, or the holder of such claim has accepted the Plan. Further, confirmation of the plan terminates all rights and interests of pre-petition equity security holders as set forth in the Plan.

ARTICLE TEN  
EFFECT OF CONFIRMATION

In addition to provisions stated elsewhere in this Plan that take effect upon confirmation, the following provisions shall also apply upon confirmation:

1. Upon confirmation of the Plan all property of the estate shall vest in the Debtor, and shall be held and owned by the Debtor, free and clear of all liens, claims and interests of all creditors of the Debtor, except to the extent provided for in the Plan.
2. Upon confirmation of the Plan, any and all compromises contained within the terms of the Plan shall be deemed to be approved by the Court pursuant to F.R.B.P. Rule 9019.
3. Pending performance and completion of the Plan and unless the Court has otherwise expressly ordered or this Plan otherwise expressly provides, all creditors, shall

be stayed from proceeding against the Debtor, the Debtor's assets, or the assets of the estate.

ARTICLE ELEVEN  
PREPAYMENT OF CLAIMS

The Debtor reserves the right to prepay any or all of the claims hereinabove set forth, without penalty. No notice of prepayment shall be required.

ARTICLE TWELVE  
MISCELLANEOUS

1. The headings in the Plan are for the convenience of reference only and neither constitute a portion of the Plan nor in any manner affect the construction or meaning of the provisions of the Plan.

2. The authority of the Debtor to agree to modifications, supplements or amendments of or to any agreements or instruments referred to in the Plan or utilized in the Debtor's business shall be as provided in such agreement or instruments, and subject to applicable Idaho law.

3. Except to the extent that the Code or other federal law is applicable, the rights, duties and obligations arising under this Plan shall be governed and construed and enforced in accordance with the laws of the State of Idaho.

4. The rights, duties and obligations of any person named or referred to in this Plan shall be binding upon and shall inure to the benefit of the successors or assigns of such person. The terms, provisions and statements of fact depicted in the Disclosure Statement are hereby incorporated as if set forth in full herein by reference and constitute terms of this Plan.

5. Whenever any payment or distribution to be made under this Plan shall be due on a day other than a business day, such payment or distribution shall instead be made, without interest, on the immediately following business day.



6. Any notice, pleading, or document, required to be served by law or according to the provisions of this Plan, shall be in writing and shall be served in person or by Certified Mail upon the Debtor as follows:

Debtor: The Leed Corporation  
Lon E. Montgomery, President  
P.O. Box 2292  
Twin Falls, ID 83303-2292

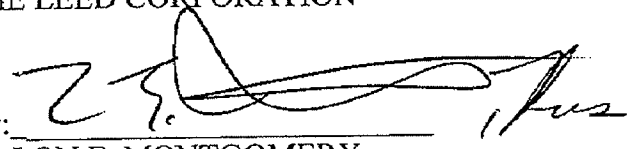
Attorney for Debtor Robert J. Maynes  
*Attorney at Law*  
P O Box 3005  
Idaho Falls, ID 83403-3005

Or at such other address that Debtor may designate in writing in a Notice of Change of Address filed with the Court or served upon creditor(s).

7. *Reserved.*

DATED: February 24, 2011

THE LEED CORPORATION

By:   
LON E. MONTGOMERY  
President