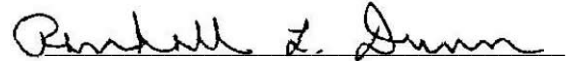


Below is an Order of the Court.



RANDALL L. DUNN
U.S. Bankruptcy Judge

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF OREGON

In re
The Marshall Group, LLC,
Debtor.

Case 08-34585-rld11
ORDER CONFIRMING TRUSTEE'S
SECOND AMENDED PLAN OF
REORGANIZATION DATED
JUNE 21, 2010 (AS MODIFIED
SEPTEMBER 7, 2010)

This matter is before this Court after notice of hearing concerning confirmation of Trustee's Second Amended Plan of Reorganization dated June 21, 2010 (as modified September 7, 2010) (the "Plan"). A confirmation hearing was held on September 7, 2010.

The Court finds that the Plan, having been transmitted to creditors and parties in interest, and any objections having been resolved as set forth herein, meets all of the requirements for confirmation set forth in 11 U.S.C. § 1129(a).

The Court further finds that the amendments to the Plan made at the time of the confirmation hearing do not adversely change the treatment of the claim of any creditor or the interest of any equity security holder who has not accepted in writing the amendments, and therefore, such amendments shall be deemed accepted by all creditors and interest holders who

have previously accepted the Plan.

The Court further finds that the Plan, as modified herein, meets the requirements of sections 1122 and 1123 of the Bankruptcy Code.

Now, therefore, it is hereby

ORDERED as follows:

1. The Plan, a copy of which is attached hereto, as modified by the amendments described in paragraph 2 of this Order, is confirmed in all respects pursuant to section 1129 of the Bankruptcy Code.

2. The Plan is amended in the following respects:

(a) Paragraph 5.3.3 of the Plan is amended to delete the following subsections related to Liquidating Trustee's powers and duties:

- i. Compromise of any Claims over \$20,000.00;
- ii. Compromise of any Avoidance Claims if the proposed settlement in excess of \$20,000.00;
- iii. Capital expenditures over \$10,000.00.

(b) The Liquidating Trust Agreement originally attached to the Disclosure Statement has been revised in a nonmaterial manner. Copies of the revised Liquidating Trust Agreement and a redlined version are attached to the Plan as Exhibits 1 and 2 and attached hereto.

3. The objection to the Plan filed by the Internal Revenue Service is overruled as a matter of law.

4. The Effective Date of the Plan shall occur on the fifteenth (15th) day after this Order is entered.

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5. This Court shall retain jurisdiction over this Chapter 11 case in accordance with the provisions of Paragraph 9.1 of the Plan.

###

PRESENTED BY:

FARLEIGH WADA WITT

By: /s/ Christopher L. Parnell
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6
7

8 IN THE UNITED STATES BANKRUPTCY COURT
9 FOR THE DISTRICT OF OREGON
10

11 In re
12 The Marshall Group, LLC,
13 Debtor.
14

Case No. 08-34585-rld11

TRUSTEE'S SECOND AMENDED PLAN OF
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1 Conrad Myers, Chapter 11 Trustee ("Trustee") for The Marshall Group, LLC
2 ("Debtor") proposes the following Second Amended Plan of Reorganization ("Plan") pursuant to
3 Chapter 11 of the Code, 11 U.S.C. §§ 1101 *et seq.*

4 **ARTICLE I**

5 **DEFINITIONS**

6 1.1 Scope of Definitions; References to Plan; Rules of Construction.

7 For purposes of this Plan, except as expressly otherwise provided or unless the
8 context otherwise requires, all capitalized terms not otherwise defined shall have the meanings
9 assigned to them in this Article I. Whenever the context requires, such terms shall include the
10 plural number as well as the singular and the female gender as well as the male. All references
11 in this Plan to an "*Article*," "*Section*" or "*Exhibit*" shall, unless otherwise indicated, be deemed
12 to refer to the indicated Article or Section or Exhibit to this Plan. Terms defined in the Code and
13 not otherwise defined in this Plan shall have the meanings given to them in the Code. The rules
14 of construction contained in Section 102 of the Code shall apply to the construction of this Plan.
15 The headings in this Plan are for convenience of reference only and shall not limit or otherwise
16 affect the provisions of this Plan.

17 1.2 Definitions.

18 "*Administrative Bar Date*" means and refers to the deadline, 60 days after the
19 Effective Date, established in Section 2.1.3 for the filing of (i) applications for compensation or
20 expense reimbursement by Professional Persons or other Persons claiming to have made a
21 substantial contribution to the Case pursuant to Section 503(b) of the Code and (ii) Claims for
22 any other Administrative Expenses (other than for Claims of Administrative Expenses incurred
23 in the ordinary course of business and Claims under 28 U.S.C. § 1930).

24 "*Administrative Expense*" means and refers to a Claim for payment of an
25 administrative expense of the kind specified in Section 503(b) of the Code and referred to in
26 Section 507(a)(1) of the Code, including, without limitation, the actual, necessary costs and

1 expenses of preserving the Debtor's estate and operating the Debtor's business, including wages,
2 salaries, and commissions for services rendered after the commencement of the Case,
3 compensation for legal and other services and reimbursement of expenses awarded under Section
4 330(a) of the Code in respect of the Debtor's Case, and all fees and charges assessed against the
5 Debtor's estate under chapter 123 of Title 28 of the United States Code; provided, however, that
6 Administrative Expense shall not include any interest earned on a Secured Claim during the
7 period from the Petition Date through the Effective Date.

8 "**Advisory Committee**" means the advisory committee for the Reorganized Debtor
9 consisting of Arland Keeton, Randy McCreith, Miles Newmark, H.E. Winters, and Colin
10 Gregory, or their respective designees.

11 "**Allowed Claim**" means and refers to the amount of a Claim owed by the Debtor
12 or with respect to which (1) no proof of claim has been filed that is listed by the Debtor in the
13 Schedules as not being disputed, contingent, or unliquidated; (2) if a proof of claim has been
14 filed (i) the amount of the Claim as set forth on the proof of claim if no objection has been
15 interposed within any period of limitation fixed by the Code or the rules or orders of the Court;
16 (ii) if an objection has been interposed, (x) the amount determined by a Final Order with respect
17 to such Claim or (y) the amount set forth in this Plan as the allowed amount of such Claim; or (3)
18 a Final Order allowing such Claim in such amount has been entered.

19 "**Allowed [_____] Claim**" means a Claim of the indicated Class or type that
20 is or has become an Allowed Claim.

21 "**Business Day**" means and refers to any day except Saturday, Sunday, and any
22 other day on which commercial banks in Portland, Oregon are authorized by law to close.

23 "**Case**" means the Debtor's case under Chapter 11 of the Code pending in the
24 Court.

25 "**Cash**" means cash, cash equivalents and other readily marketable direct
26 obligations of the United States of America.

1 "**Chapter 7**" means and refers to chapter 7 of the Code.

2 "**Chapter 11**" means and refers to chapter 11 of the Code.

3 "**Claim**" means and refers to any claim as defined in Section 101(5) of the Code,
4 whether or not asserted, against the Debtor.

5 "**Claimant**" means and refers to the holder of a Claim.

6 "**Class**" means and refers to a class of Claims or Interests described in Article III.
7 Within certain Classes, certain Claims are classified into sub-classes.

8 "**Clinics**" means the McMinnville Clinic and the Redmond Clinic.

9 "**Code**" means and refers to Title I of the Bankruptcy Reform Act of 1978, Public
10 Law 95 598, codified in Title 11 of the United States Code, as amended, 11 U.S.C. §§ 101 *et seq.*

11 "**Collateral**" means, with respect to any Allowed Secured Claim, the property
12 that secures such claim.

13 "**Committee**" means and refers to the Official Committee of Unsecured Creditors
14 appointed by the U.S. Trustee in the Case, as constituted from time to time.

15 "**Confirmation Date**" means and refers to the date of entry of the Confirmation
16 Order.

17 "**Confirmation Hearing**" means and refers to the hearing at which the Court is
18 asked to enter the Confirmation Order, as the same may be continued from time to time.

19 "**Confirmation Order**" means the Court order confirming the Plan pursuant to
20 Section 1129 of the Code.

21 "**Convenience Claim**" means and refers to (i) any Allowed Unsecured Claim in an
22 amount equal to or less than \$100.00; and (ii) any Allowed Unsecured Claim in an amount in
23 excess of \$100.00, the holder of which elects to reduce its Claim to \$100.00 prior to the Voting
24 Deadline by completing the appropriate space on its ballot to accept or reject this Plan.

25 "**Court**" means and refers to the United States Bankruptcy Court for the District
26 of Oregon and any court having competent jurisdiction to hear appeals or certiorari proceedings

1 therefrom, or any successor thereto that may be established by any act of Congress, or otherwise,
2 and which has competent jurisdiction over the Case or this Plan.

3 "**Debtor**" means and refers to The Marshall Group, LLC, whether as Debtor or as
4 Debtor-in-Possession.

5 "**Disallowed Claim**" means and refers to any Claim or portion thereof that has
6 been disallowed pursuant to a Final Order.

7 "**Disclosure Statement**" means and refers to the Trustee's Second Amended
8 Disclosure Statement for Plan of Reorganization (including all exhibits and schedules thereto),
9 together with any modifications which may be made from time to time.

10 "**Disputed Claim**" means and refers to any Claim against the Debtor that is not an
11 Allowed Claim or a Disallowed Claim.

12 "**Distribution Record Date**" means and refers to the close of business on the
13 Confirmation Date.

14 "**Effective Date**" means the fourteenth day after the Confirmation Date, provided
15 no order has been entered staying, vacating or reversing the Confirmation Order.

16 "**Estate**" means the estate of the Debtor created by Section 541 of the Code.

17 "**Farleigh**" means Farleigh Wada Witt.

18 "**Final Order**" means an order or judgment of the Court that has not been
19 reversed, stayed, modified or amended and as to which the time to appeal or seek review,
20 rehearing, reargument or certiorari has expired and as to which no appeal or petition for review,
21 rehearing, reargument, stay or certiorari is pending, or as to which any right to appeal or to seek
22 certiorari, review or rehearing has been waived, or if an appeal, reargument, petition for review
23 or certiorari or rehearing has been sought, the order or judgment of the Court has been affirmed
24 by the highest court to which the order was appealed or from which the reargument, review or
25 rehearing was sought, or certiorari has been denied, and as to which the time to take any further
26 appeal, or seek further reargument, review or certiorari or rehearing has expired.

1 "**Free Cash Flow**" means the Reorganized Debtor's surplus working capital such
2 that the operating account contains not less than \$60,000.00 or such greater sum as is reasonably
3 necessary in the Liquidating Trustee's discretion for protection against disruption of the
4 Reorganized Debtor's operations.

5 "**Impaired Claims**" means and refers collectively to Claims in Classes 1 through
6 6.

7 "**Interest Holder**" means any Person holding an Interest.

8 "**Interests**" mean all equity interests in the Debtor (including common and
9 preferred stock, membership interests, options to purchase such stock or interests or any unpaid
10 dividends or distributions thereon).

11 "**IRS**" means the Internal Revenue Service.

12 "**Keeton-King**" means collectively, Keeton-King Construction, Inc., Arland
13 Keeton, and Jean Keeton.

14 "**Leased Equipment**" means certain medical equipment leased from Summit
15 Leasing, Inc. pursuant to two expired commercial leases where the Debtor was lessee.

16 "**Liquidating Trust**" means the liquidating trust created on the Effective Date.

17 "**Liquidating Trustee**" means the trustee of the Liquidating Trust.

18 "**Manager**" means Performance Improvement Resources, and any successor
19 manager of the Reorganized Debtor from time to time.

20 "**Marshalls**" means Mark and Cathy Jo Marshall.

21 "**McMinnville Property**" means that certain real property located in McMinnville,
22 Oregon at which the McMinnville Clinic is operated.

23 "**McMinnville Clinic**" refers to the urgent care clinic owned and operated by the
24 Debtor in McMinnville, Oregon.

25 "**Medicare Receivables**" means receivables that the Debtor was owed by the
26 Federal Government (primarily Medicare) as of the Petition Date.

1 **"Myers"** means Conrad Myers.

2 **"ODR"** means the Oregon Department of Revenue.

3 **"Perkins"** means Perkins Coie LLP.

4 **"Person"** means an individual, corporation, partnership, limited liability
5 company, joint venture, association, joint stock company, trust, estate, unincorporated
6 organization, government (or agency or political subdivision thereof) or other entity.

7 **"Petition Date"** means September 4, 2008.

8 **"Plan"** means this plan of reorganization and all exhibits hereto, which are
9 incorporated by reference, together with any modifications which may be made from time to
10 time in accordance with 11 U.S.C. §1127.

11 **"Priority Claim"** means a claim having priority as defined in 11 U.S.C. § 507,
12 other than a Claim entitled to priority pursuant to Section 507(a)(1), 507(a)(2) or 507(a)(8) of the
13 Code.

14 **"Priority Tax Claim"** means an unsecured Claim of a governmental unit entitled
15 to priority under Section 507(a)(8) of the Code. Priority Tax Claims shall include only such
16 Claims for penalties that are related to a Claim specified in Section 507(a)(8) of the Code and
17 that seek compensation for actual pecuniary loss.

18 **"Professional Persons"** means and refers to all attorneys, accountants, financial
19 advisors, investment bankers, appraisers, consultants, and other professionals retained or to be
20 compensated pursuant to an order of the Court entered under Section 327, 328, 330, 331, 503(b)
21 or 1103 of the Code.

22 **"Pro Rata"** means and refers to a proportionate distribution, or to the ratio of the
23 amount of proceeds on account of a particular Allowed Claim to the total amount of all Allowed
24 Claims of the Class in which the particular Claim is included.

25 **"Reorganized Debtor"** means the Debtor after the Effective Date.

1 2.1.1 Non-Professional Fee Claims.

2 Each Person holding an Allowed Claim entitled to administrative expense priority
3 under 11 U.S.C. § 507(a)(1) or (2) that arose in the ordinary course of the Debtor's operations
4 shall be paid in accordance with their agreement with the Debtor.

5 2.1.2 Professional Fee Claims.

6 Trustee shall pay Allowed Administrative Expense Claims for Professional Fees
7 as follows: (i) Trustee, Farleigh, V&R and Perkins shall receive the lesser of 50% of their
8 Professional Fees within five (5) business days after such Professional Fees have been approved
9 by the Court, or such amount as can be paid from Free Cash Flow, with the remaining balance of
10 such Professional Fees paid in six (6) subsequent monthly payments following the date such fees
11 were approved to extent there is sufficient Free Cash Flow; and (ii) Scharff shall receive the
12 unpaid balance of his Professional Fees in four (4) equal monthly payments beginning on the
13 third month following the Effective Date and ending on the sixth month following the Effective
14 Date to the extent there is sufficient Free Cash Flow. To the extent there is not sufficient Free
15 Cash Flow, Trustee and Farleigh shall defer such payments as may be necessary to maintain the
16 minimum working capital reserve projected.

17 2.1.3 Bar Date for Administrative Expense Claims.

18 All applications for final compensation of Professional Persons for services
19 rendered and reimbursement of expenses incurred on or before the Effective Date and all other
20 requests for payment of administrative costs and expenses incurred on or before the Effective
21 Date under Section 507(a)(1) or 507(b) of the Code (except for Claims for Administrative
22 Expenses incurred in the ordinary course of business and Claims under 28 U.S.C. § 1930) shall
23 be filed by the Administrative Bar Date or shall forever be barred from recovery against the
24 Debtor, the Reorganized Debtor, any property of the Reorganized Debtor, or any distributions
25 under this Plan.

26 2.2 Priority Tax Claims.

1 Priority Tax Claims shall be paid in full to IRS and ODR over a period not to
2 exceed five (5) years after the Petition Date as provided in Section 1129(a)(9)(C) of the Code.
3 Once the Allowed Administrative Expense Claims are paid in full as set forth in Section 2.1.2,
4 the Priority Tax Claim amounts due shall be amortized over the period beginning with the
5 commencement date of payments as set forth below and ending September 4, 2013. The
6 payment of such Priority Tax Claims, including simple interest at the applicable statutory rate,
7 shall be made in equal monthly payments (i) beginning in the first full month following the
8 payment in full of all Allowed Administrative Expense Claims as set forth in Section 2.1.2; and
9 (ii) ending no later than September 4, 2013. The IRS's Secured Tax Claim shall be treated as set
10 forth in Section 3.2.

11 **ARTICLE III**

12 **CLASSIFICATION AND TREATMENT OF CLAIMS AND INTERESTS**

13 3.1 Classification and Treatment.

14 All Claims (except those treated under Article 2 of this Plan) and Interests are
15 placed in the following classes for all purposes, including voting, confirmation and distribution
16 pursuant to this Plan. A Claim is classified in a particular Class only to the extent that the Claim
17 qualifies within the description of that Class and is classified in other Classes only to the extent
18 that any remainder of the Claim qualifies within the description of such other Classes. A Claim
19 is in a particular Class only to the extent that the Claim is an Allowed Claim in that Class and has
20 not been paid or otherwise satisfied prior to the Effective Date. The treatment of and
21 consideration to be received by Persons holding Allowed Claims pursuant to this Plan shall be in
22 full settlement, release, and discharge of their respective Allowed Claims unless otherwise
23 specified herein.

24 3.2 Class 1 – Allowed Secured Claim of IRS.

25 Class 1 consists of the Allowed Secured Claim of IRS. The IRS has an Allowed
26 Secured Claim arising from offset rights on the Medicare Receivables. The Trustee estimates the

1 amount of the IRS' Allowed Secured Claim will be approximately \$32,000.00 on the Effective
2 Date. IRS will receive \$10,000.00 within ten (10) days of the Effective Date, and the balance
3 shall be paid in six (6) equal monthly installments with interest at the statutory rate of interest
4 commencing on the 60th day after the Effective Date.

5 3.3 Class 2 – Allowed Secured Claim of Keeton-King.

6 The Court has granted Trustee's motion to sell the McMinnville Property to
7 Keeton-King free and clear of liens other than real estate taxes under Code Section 363(f) on a
8 credit bid basis under Code Section 363(k). Once the sale transaction is consummated, Keeton-
9 King will have no further Allowed Secured Claim. After transfer of the McMinnville Property to
10 Keeton-King, Debtor shall lease the portion of the McMinnville Property it occupies pursuant to
11 the terms of a written lease as approved by the Court. The essential terms of the lease are set out
12 in the Debtor's Motion for Authority to Enter into Lease Agreement filed in this case on March
13 22, 2010.

14 3.4 Class 3 – Allowed Secured Claim of Summit Leasing.

15 Class 3 consists of the Allowed Secured Claim of Summit Leasing arising from
16 expired leases for the Leased Equipment. Debtor has returned certain Leased Equipment to
17 Summit Leasing. Summit shall have an allowed secured claim of \$42,500.00 and shall receive
18 the following:

19 (A) Summit Leasing shall receive \$1,000.00 in May 2010 as an adequate
20 protection payment;

21 (B) Summit Leasing shall receive 23 monthly payments of \$1,750.00
22 commencing in June 2010, and a final payment of \$2,250; and

23 (C) Summit Leasing and the Reorganized Debtor will enter into an installment
24 sale agreement, settlement agreement and UCC-1 Financing Statement to effectuate Summit
25 Leasing's treatment hereunder.
26

1 3.5 Class 4 – General Unsecured Claims.

2 Class 4 consists of all Allowed Unsecured Claims other than those set forth in
3 Class 5. Trustee estimates a distribution of between 10%-20% (without a discount for time value
4 of money) to each Unsecured Claimant. Unsecured Claimants will be paid as follows:

5 To the extent the Clinics generate Free Cash Flow after payment of all Allowed
6 Administrative Expense Claims, the Reorganized Debtor shall make Pro Rata disbursements to
7 the Class 4 Claimants on a periodic basis, but not more often than every three (3) months. No
8 such payments shall be made until all Administrative Expense Claims are paid in full and
9 Priority Tax Claimants have received at least three (3) monthly payments on account of their
10 Allowed Priority Tax Claims as set forth in Section 2.2.

11 The Liquidating Trustee may determine that it is in the best interests of the
12 beneficiaries of the Liquidating Trust to sell one or more of the Clinics. In such event, after
13 payment of all Allowed Administrative Expense Claims, Priority Claims, Priority Tax Claims
14 and claims in Classes 1-3 and 5 have been paid in full, the remaining proceeds from any such
15 sale, after taking into account all costs of such sale, shall be distributed to holders of Allowed
16 Unsecured Claims on a Pro Rata basis.

17 3.6 Class 5 – Allowed Convenience Claims.

18 Class 5 consists of all Allowed Convenience Claims. Trustee has attached a
19 proposed abbreviated disclosure statement and ballot ("Class 5 Ballot") as an exhibit to the
20 Disclosure Statement to be mailed to potential claimants listed in (a) the Debtor's Schedule F
21 who are owed \$100.00 or less; or (b) in the Debtor's Account Receivable Records as being
22 entitled to a refund, to apprise them of the following: A reserve fund in the amount of \$8,000.00
23 shall be set aside for payment of Allowed Convenience Claims. Each Person potentially holding
24 an Allowed Convenience Claim may vote to accept or reject the Plan by returning the Class 5
25 Ballot as instructed.

1 Treatment of Class 5 Claims shall be as follows: (a) each Person holding an
2 Allowed Convenience Claim may elect to receive in complete settlement, satisfaction and
3 discharge of its Claim a cash payment equal to 20% of such Allowed Convenience Claim, such
4 payment to be made within thirty (30) days of the Effective Date; or (b) alternatively, each
5 Person holding an Allowed Convenience Claim may choose to receive a voucher for medical
6 services at the Redmond Clinic or McMinnville Clinic equivalent to the greater of 50% of their
7 Allowed Convenience Claim or \$15.00. The voucher will be issued within thirty (30) days of the
8 Effective Date and must be redeemed within one year from the date of issuance. An election to
9 be treated as a Convenience Claim is irrevocable and the Person who made such election may
10 not seek treatment or vote as a member of Class 4. All Claimants holding Unsecured Claims that
11 elect to reduce their Class 4 Claims as described herein are members of Class 5 for voting and
12 distribution purposes. Notwithstanding anything to the contrary, no Cash distribution shall be
13 made on any Claim of less than \$5.00, although vouchers will be issued for such Claims.

14 The Class 5 claimants must provide the Liquidating Trustee with the Convenience
15 Claim election by mailing, faxing or emailing a signed copy of the Class 5 Ballot to Trustee's
16 counsel as instructed on the Class 5 Ballot. Any such election must be made within 90 days of
17 the Effective Date or the claim shall be deemed waived. Any letter making such election must
18 be postmarked no later than the 90th day following the Effective Date.

19 3.7 Class 6 – Subordinated Tax Claim.

20 Class 6 consists of the Subordinated Tax Claim. The Subordinated Tax Claim
21 will be paid only after all amounts owed to Claimants holding Class 4 Claims have been paid in
22 full.

23 3.8 Class 7 - Interest Holders.

24 Class 7 consists of the Interests in the Debtor. On the Effective Date, the Interests
25 of the Marshalls shall be cancelled and re-issued to the Liquidating Trust. As of the Effective
26 Date, the sole member of the Debtor shall be the Liquidating Trust. The Marshalls shall receive

1 no payment for their Interests. The membership unit shall be reissued to the Liquidating Trust for
2 the benefit of priority and unsecured claims.

3 3.9 Impairment of Classes.

4 3.9.1 Unimpaired Classes.

5 There are no unimpaired classes.

6 3.9.2 Impaired Classes.

7 Classes 1 through 6 are impaired by this Plan and the Claimants holding
8 such Claims are entitled to vote to accept or reject this Plan. Holders of Interests (Class 7) are
9 impaired and are deemed to reject this Plan and therefore their votes will not be solicited.

10 3.9.3 Confirmation Notwithstanding Rejection by a Class.

11 In the event that an impaired Class of Claims fails to accept this Plan in
12 accordance with Section 1129(a) of the Code, the Trustee may request that the Court confirm this
13 Plan in accordance with Section 1129(b) of the Code.

14 **ARTICLE IV**

15 **TREATMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

16 4.1 Assumption.

17 The Trustee shall not assume any of the Debtor's executory contracts and
18 unexpired leases (including all amendments, extensions or renewals and replacements thereof).

19 4.2 Rejection.

20 All executory contracts and unexpired leases to which the Debtor is a party are
21 rejected pursuant to the provisions of Code Sections 365 and 1123(b)(2), except those which
22 have been either authorized or assumed by Court order prior to the entry of the Confirmation
23 Order, including but not limited to leases with Keeton-King and Mazzocco. Any claim for
24 damages arising by reason of the rejection of any executory contract or lease shall be treated as a
25 Class 4 claim; any such claim shall be disallowed unless proof of which is filed with the Court
26 within sixty (60) days after the Effective Date of the Plan or such claim shall be forever barred.

1 **ARTICLE V**

2 **MEANS FOR IMPLEMENTATION OF THE PLAN**

3 5.1 Post-Confirmation Operations.

4 After the Effective Date, the Reorganized Debtor shall operate its business subject
5 to its obligations under this Plan, with all corporate powers allowed under applicable state law,
6 without prejudice to any right to alter or terminate such existence (whether by merger or
7 otherwise) under such applicable law. Except as otherwise expressly provided in this Plan, on
8 the Effective Date the Reorganized Debtor will be vested with all of the property of its estate free
9 and clear of all claims, liens, encumbrances, charges and other interests of Claimants, and may
10 operate its business free of any restrictions imposed by the Code or by the Court.

11 5.2 Liquidating Trust.

12 5.2.1 Transfer of Estate Assets to the Reorganized Debtor.

13 On the Effective Date, all assets of the Estate will vest in the Reorganized
14 Debtor.

15 5.2.2 Issuance of Membership Interests to the Liquidating Trust.

16 On the Effective Date, the Debtor's membership units will be issued in the
17 name of the Liquidating Trust. The Liquidating Trust shall be administered in accordance with
18 the Liquidating Trust Agreement. A copy of the Liquidating Trust Agreement is attached
19 ~~to~~ [hereto as Exhibit 1. A redlined copy of the Liquidating Trust Agreement reflecting changes](#)
20 [made to the version originally filed with](#) the Disclosure Statement [is attached hereto](#) as Exhibit

21 ~~5.2.~~

22 5.3 Management of the Reorganized Debtor.

23 5.3.1 Manager.

24 The Reorganized Debtor will be managed by the Manager. The Manager
25 shall continue to provide management services on the same terms as provided for under its
26 current contract or as mutually agreed in a modified contract. Thereafter, the Liquidating

1 Trustee shall have the right to select and employ a different manager and/or engage an employee
2 of Manager or Reorganized Debtor to serve as manager as he deems appropriate.

3 5.3.2 Advisory Committee.

4 The Advisory Committee shall meet quarterly with the Liquidating
5 Trustee to review the Reorganized Debtor's operations. The Advisory Committee will have
6 authority to act as an advisory board of directors, and shall have powers of oversight of the
7 Liquidating Trustee and Manager. The Liquidating Trustee shall have the powers and duties set
8 forth in Section 5.3.3.

9 5.3.3 Liquidating Trustee Powers and Duties.

10 The Liquidating Trustee shall be empowered and directed to exercise such
11 powers which the Liquidating Trustee in his discretion deems reasonably necessary to effectuate
12 this Plan and to directly supervise the Manager. The Liquidating Trustee must obtain Advisory
13 Committee approval (by a majority vote of the Advisory Committee) for significant actions
14 outside the ordinary course of business including, but not limited to, the following:

15 (a) The sale of the Reorganized Debtor's business to a third
16 party;

17 ~~(b) — Compromise of any Claims over \$20,000.00;~~

18 ~~(c) — Compromise of any Avoidance Claims if the proposed~~
19 ~~settlement in excess of \$20,000.00;~~

20 ~~(d) — Capital expenditures over \$10,000.00;~~

21 ~~(e) — Relocation of the Reorganized Debtor or opening of~~
22 new business; and

23 ~~(f) — Decision to change manager or engage an employee as~~
24 manager.

25 5.3.4 Liquidating Trustee Engagement.

1 Myers shall be engaged as Liquidating Trustee of the Liquidating Trust on
2 the Effective Date. Myers shall receive compensation of the lesser of (i) the average of
3 \$3,000.00 per month calculated on an annual basis, or (ii) his hourly rate. Myers shall serve as
4 Liquidating Trustee at least until the Administrative Expense Claims are paid in full. Upon
5 payment of the Administrative Expense Claims in full, (a) the Advisory Committee may choose
6 to elect a new Liquidating Trustee or elect to retain Myers if he has not otherwise resigned; or (b)
7 Myers may resign as Liquidating Trustee by providing ten (10) days notice to the Advisory
8 Committee. The full powers and duties of the Liquidating Trustee shall be set forth in the
9 Liquidating Trust Agreement.

10 5.3.5 Membership Interests.

11 On the Effective Date, the Interests of the Marshalls shall be cancelled and
12 re-issued to the Liquidating Trust, which shall be the Debtor's sole member.

13 5.4 Leases.

14 5.4.1 McMinnville Property.

15 As approved by the Court, Reorganized Debtor will enter into a lease (or
16 receive an assignment by operation of law from the Debtor if already approved and in effect)
17 with Keeton-King prior to the Confirmation Date for tenancy in the McMinnville Property,
18 which lease shall be fully assignable in the event the McMinnville Clinic is sold.

19 5.4.2 Redmond Property.

20 The Reorganized Debtor has entered into a lease with David Mazzocco for
21 tenancy in the Redmond Property, which lease shall be fully assignable in the event the
22 Redmond Clinic is sold.

23 5.5 Sale of Business.

24 It is anticipated that the Liquidating Trustee will analyze whether a sale of the
25 Reorganized Debtor's business is advisable within 24-48 months, at the discretion of the
26 Liquidating Trustee and Advisory Committee.

1 5.6 General Account.

2 The Debtor shall maintain its existing bank accounts, but following the Effective
3 Date, the reference to "debtor-in-possession" shall be removed. Such accounts shall be used to
4 pay all ordinary and necessary post-confirmation operating expenses of the Reorganized Debtor,
5 including payment of the Manager and other Professional Persons' reasonable compensation.

6 5.7 Retention of Avoidance Claims.

7 Trustee has identified potential preference claims against Mark Marshall and
8 Health Care Management Associates, LLC, as set forth in the Disclosure Statement. Such claims
9 and any other Third Party Claims, if any, are retained. Any recovery from claims against third
10 parties, after payment of any costs and expenses associated with such recovery, shall inure to the
11 benefit of holders of Class 4 Claims. Any holder of a claim against the Reorganized Debtor shall
12 automatically have such claim disallowed without further action by the Reorganized Debtor or
13 order of this Court if the holder of a claim fails to repay the Reorganized Debtor any sum that
14 may be recoverable by the Reorganized Debtor under 11 U.S.C. §§ 522(f), 522(h), 542, 543,
15 544, 545, 547, 548, 549, 550, or 724(a) within fourteen (14) days of a final judgment in the
16 Reorganized Debtor's favor against such claim holder, unless such Claimant has posted a
17 supersedeas bond for the entire amount of the Reorganized Debtor's judgment.

18 5.8 Fees Payable Under 28 U.S.C. § 1930.

19 All fees payable under 28 U.S.C. § 1930, as determined by the Court, shall be
20 paid on or before the Effective Date. All post-petition fees payable under 28 U.S.C. § 1930 shall
21 be paid when due. Until the case is closed, the Reorganized Debtor will provide quarterly
22 statements of disbursements to the U.S. Trustee.

23 5.9 Compliance with this Plan.

24 The Reorganized Debtor, Trustee, the Liquidating Trustee and Claimants, and all
25 other parties in interest shall take all actions necessary to effectuate the terms of this Plan.
26

1 **ARTICLE VI**

2 **DISTRIBUTION PROCEDURES**

3 Distributions to be made by the Reorganized Debtor.

4 6.1 Continued Expenses.

5 Before and after the Effective Date, the Debtor or the Reorganized Debtor, as the
6 case may be, shall continue to make certain monthly and other payments, generally consisting of
7 wages to its employees, materials costs, lease payments for the Redmond Property and
8 McMinnville Property, and other operating and general business costs.

9 6.2 Form of Payments.

10 Distributions to be made by the Reorganized Debtor under the Plan will ordinarily
11 be made by check drawn on a domestic bank.

12 6.3 Delivery of Distributions.

13 Distributions to be made by the Reorganized Debtor to holders of Allowed Claims
14 pursuant to the Plan may be delivered by regular mail, postage prepaid, in an envelope addressed
15 as directed in a request served on the Reorganized Debtor as provided in Section 10.2 of the
16 Plan, but if no such request is made, to the address shown in the Schedules, or, if a different
17 address is stated in a proof of claim duly filed with the Court, to such address.

18 6.4 Time Bar to Cash Payments.

19 Checks issued by the Reorganized Debtor with respect to Allowed Claims will
20 become null and void if not negotiated within 90 days after the date of issuance thereof.
21 Requests for re-issuance of any check must be made to the Reorganized Debtor within 90 days
22 following the date of the Plan distribution pursuant to which the check was issued. After such
23 date, (i) the holder of any such Claim who has failed to make a timely request for re-issuance of
24 such a voided check will not be entitled to any other or further distribution under the Plan on
25 account of such voided check or such Claim; and (ii) the Unclaimed Property held on account of
26 such voided check or such Claim shall be returned to the Reorganized Debtor.

1 6.5 Minimum Distribution.

2 If a distribution to be made to any holder of an Allowed Claim on any
3 Distribution Date, including the final Distribution Date, is \$5.00 or less in the aggregate, then,
4 notwithstanding any contrary provision in the Plan, the Reorganized Debtor will not be obligated
5 to make such distribution to such holder.

6 6.6 Post-Petition Interest.

7 Except as specifically provided for in the Plan or in the Confirmation Order,
8 interest will not accrue on Claims, either Allowed Claims or Disputed Claims, and no holder of a
9 Claim will be entitled to interest accruing on or after the Petition Date on any Claim.

10 6.7 Disputed, Contingent and Unliquidated Claims.

11 The Trustee or the Liquidating Trustee may dispute some of the Proofs of Claim
12 filed in the Bankruptcy Case even if the Debtor did not list the associated debt as disputed,
13 contingent or unliquidated. Notwithstanding any other provision of the Plan, no Cash or other
14 property will be distributed under the Plan on account of any Disputed Claim, or any Claim that
15 is contingent or unliquidated, until such Claim becomes an Allowed Claim. From and after the
16 Effective Date, only the Liquidating Trustee will have the right (except as to applications or
17 requests for allowances of compensation and reimbursement of expenses in favor of Professional
18 Persons) to make and file objections to Claims. Within 90 days after the Effective Date, unless
19 such period is extended by Court order, all objections to Claims must be served and filed. At
20 such time as a Disputed Claim becomes an Allowed Claim, the holder of such Allowed Claim
21 will receive the distribution, if any, to which such holder is then entitled under the Plan as soon
22 as practicable after the Final Order of the Court allowing such Claim.

23 6.8 Post-Confirmation Date Fees and Expenses of Professional Persons.

24 After the Confirmation Date, the Reorganized Debtor shall, in the ordinary course
25 of business and without the necessity for Court approval, pay the reasonable fees and expenses of
26 the Professional Person or entities it employs in connection with the implementation,

1 consummation and performance of the Plan or with other matters as to which such professionals
2 may be reasonably engaged. Notwithstanding the foregoing, no Post-Confirmation Date fees and
3 expenses, including amounts payable to the Liquidating Trustee, shall be paid unless and until (i)
4 all Allowed Administrative Expense Claims have been paid in full, and (ii) there is sufficient
5 Free Cash Flow. For avoidance of doubt, all such professional fees and expenses to which Court
6 approval was previously required shall still be required for all such fees and expenses up through
7 the Confirmation Date.

8 **ARTICLE VII**

9 **EFFECT OF PLAN CONFIRMATION**

10 7.1 Injunction.

11 Except as otherwise specifically provided in this Plan or in the Confirmation
12 Order, confirmation of the Plan shall act as a permanent injunction applicable to all entities
13 against (i) the commencement or continuation, including the issuance or employment of process,
14 of a judicial, administrative or other action or proceeding against the Debtor that was or could
15 have been commenced before the entry of the Confirmation Order, in each case on account of
16 any Claim (other than actions or proceedings brought to enforce any rights or obligations under
17 this Plan or appeals, if any, from the Confirmation Order or with respect to such Claims); (ii) the
18 enforcement against the Debtor or the Reorganized Debtor of any judgment, award, decree or
19 order obtained before the Petition Date, in each case on account of any Claim; (iii) any act to
20 obtain possession of, or to exercise control over, or to create, perfect or enforce a lien upon, any
21 of the property of the Reorganized Debtor, on account of any Claim; (iv) the assertion of any
22 setoff, right of subrogation, reimbursement or recoupment of any kind, directly or indirectly,
23 against any obligation due the Debtor or the Estate on account of any Claim except in the context
24 of a Disputed Claim and only if allowed by the Court; and (v) the exercise of any provision
25 contained in any contract, lease or instrument which is or was entered into or issued by the
26 Debtor prior to the Petition Date and which is not cancelled or rejected under the Plan that allows

1 a Claimant to declare, or that declares, a default based upon the filing of the petition in this Case,
2 the insolvency or financial condition of the Debtor or the subjective insecurity of such Claimant.

3 7.2 Binding Effect.

4 Except as otherwise specifically provided in this Plan or in the Confirmation
5 Order, on and after the Confirmation Date, the provisions of this Plan shall bind each Holder of a
6 Claim or Interest, and each of their respective successors, heirs, legal representatives and assigns,
7 whether or not the Claim or Interest of such Holder is impaired under this Plan and whether or
8 not such Holder has filed a proof of claim with the Court or has accepted this Plan.

9 **ARTICLE VIII**

10 **DEFAULT**

11 8.1 Default.

12 Except as otherwise provided in the Plan, in the event the Reorganized Debtor
13 shall default in the performance of any of its obligations under the Plan and the Reorganized
14 Debtor fails to cure such default within thirty (30) days after written notice delivered as set forth
15 in paragraph 10.2 below, then a claimant may pursue such remedies as are available at law or in
16 equity. An event of default occurring with respect to one Allowed Claim shall not be an event of
17 default with respect to any other Allowed Claim. Nothing contained in the Plan shall limit the
18 right of any party to reopen this Case or to move to convert this Case to a liquidation case under
19 Chapter 7 of the Code if cause for such relief exists.

20 **ARTICLE IX**

21 **RETENTION OF JURISDICTION**

22 9.1 Jurisdiction.

23 Notwithstanding the entry of the order confirming the Plan, the court shall retain
24 jurisdiction of this Case pursuant to and for the purposes set forth in 11 U.S.C. § 1127(b) and (a)
25 to classify the Claim of any Claimant, reexamine claims which have been allowed for voting
26 purposes and determine any objection that may be filed to claims; (b) to determine requests for

1 payment of claims entitled to priority under 11 U.S.C. § 507(a)(1), including compensation and
2 reimbursement of expenses in favor of Professional Persons; (c) to avoid transfers or obligations
3 and to subordinate claims under Chapter 5 of the Code; (d) to resolve all controversies and
4 disputes regarding the interpretation of the Plan; (e) to implement the provisions of the Plan and
5 enter orders in aid of Confirmation; (f) to adjudicate any and all adversary proceedings and
6 contested matters pending or hereafter commenced in this Case; and (g) to enter a final decree
7 closing this Case.

8 **ARTICLE X**

9 **MISCELLANEOUS**

10 10.1 Headings.

11 The headings in this Plan are for convenience of reference only and shall not limit
12 or otherwise affect meanings of the Plan.

13 10.2 Notices.

14 Unless otherwise agreed to between a Claimant and the Debtor or the
15 Reorganized Debtor, as may be applicable, or otherwise stated in this Plan, all notices required or
16 permitted to be made in accordance with the Plan shall be in writing and shall be delivered
17 personally or by regular or certified mail, return receipt requested. Notice to the Trustee or the
18 Liquidating Trustee shall be sent to Christopher L. Parnell, c/o Farleigh Wada Witt, 121 SW
19 Morrison Street, Suite 600, Portland, Oregon 97204. Notices to the Reorganized Debtor shall be
20 sent to: Pamela Pattani, PO Box 177, McMinnville, Oregon 97128-0177. Notice to a holder of
21 an Allowed Claim shall be directed to the address set forth within its proof of claim filed with the
22 Court, or if none, to its address set forth in the Schedules. Notices shall be deemed given upon
23 delivery, if personally delivered, and upon mailing, if mailed. Any person may change the
24 address at which such person is to receive notices under the Plan by sending written notice,
25 pursuant to the provisions of this section, to the Trustee and the Reorganized Debtor and any
26 other person to be charged with knowledge of such change.

1 10.3 Reservation of Rights.

2 Neither the filing of the Plan nor any statement nor provision contained herein,
3 nor the taking by any Claimant of any action with respect to the Plan, shall, until the Effective
4 Date, (i) be or be deemed to be an admission against interest and (ii) be or be deemed to be a
5 waiver of any rights any Claimants may have against the Debtor or any of its assets or any other
6 Claimant, and, until the Effective Date, all such rights are specifically reserved. In the event that
7 the Effective Date cannot be determined, neither the Plan nor any statement contained herein
8 may be used or relied upon in any manner in any suit, action, proceeding or controversy within
9 or without this Case involving the Debtor.

10 10.4 Computation of Time Periods.

11 In computing any period of time prescribed or allowed by this Plan, the day or
12 month of the act, event or default from which the designated period of time begins to run shall
13 not be included. The last day or month of the period so computed shall be included. In the event
14 that the last day is a Saturday, Sunday, or legal holiday, then the period shall run until the end of
15 the next day that is not a Saturday, Sunday, or legal holiday.

16 10.5 Claimant's Change of Address.

17 Any Claimant who fails to notify in writing of that Claimant's change of address,
18 with the result that the Reorganized Debtor's communications to the Claimant are returned by the
19 United States Postal Service for insufficient or improper address, shall forfeit that Claimant's
20 rights to distributions made during the time of such failure, but will be entitled to amounts to be
21 distributed after notifying the Reorganized Debtor of the new or corrected address. The
22 Reorganized Debtor need not distribute property unclaimed within three (3) months of the final
23 distribution.

24 Dated: ~~June 21,~~September 20, 2010.

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FARLEIGH WADA WITT

By: /s/ Christopher L. Parnell
Peter C. McKittrick, OSB #852816
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Of Attorneys for Conrad Myers, Chapter 11
Trustee

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LIQUIDATING TRUST AGREEMENT

This Liquidating Trust Agreement (the "**Agreement**") is entered into as of _____, 2010, by and between The Marshall Group, LLC, the debtor (the "**Debtor**") in that certain Chapter 11 case pending in the United States Bankruptcy Court for the District of Oregon (the "**Bankruptcy Court**") as Case No. 08-34585-rld11 (the "**Chapter 11 Case**") and Conrad Myers (with any successors, the "**Liquidating Trustee**").

On September 4, 2008 (the "**Petition Date**"), the Debtor filed a voluntary petition under Chapter 11 of the United States Bankruptcy Code (the "**Bankruptcy Code**") in the Bankruptcy Court and thereby commenced the Chapter 11 Case. On _____, the Court entered an order (the "**Confirmation Order**") confirming the Trustee's Second Amended Plan of Reorganization. The Trustee's Second Amended Plan of Reorganization as confirmed is referred to herein as the "**Plan**".

By way of this Agreement, the Debtor hereby creates a Liquidating Trust (the "**Liquidating Trust**") to be administered by the Liquidating Trustee. The Plan provides, among other things, that on the Effective Date the membership interests of Debtor currently held by Mark and Cathy Jo Marshall ("Marshalls") shall be cancelled and re-issued in the name of the Liquidating Trust. On the Effective Date of the Plan, all assets of Debtor shall vest in the Reorganized Debtor.

NOW, THEREFORE, in consideration of the premises and agreements contained herein, the parties hereto agree as follows:

SECTION 1

DEFINITIONS

Unless otherwise defined herein, all capitalized terms used in this Agreement shall have the meanings assigned to them in the Plan or in the Bankruptcy Code (as in effect on the date hereof). If there is any discrepancy between a definition herein and a definition in the Plan, the definition in the Plan shall govern.

1.1 "**Beneficiaries**" means any holders of Claims in the Chapter 11 Case to be paid after the Effective Date.

1.2 "**Trust Assets**" means the membership interests of Debtor currently held by the Marshalls.

SECTION 2

THE LIQUIDATING TRUST

2.1 Creation and Name. There is hereby created the Liquidating Trust which shall be known as the "**Marshall Group, LLC Liquidating Trust**."

2.2 Declaration of Trust. In order to declare the terms and conditions hereof, and in consideration of the confirmation of the Plan, the Debtor and the Liquidating Trustee have executed this Agreement for the purpose of creating the Liquidating Trust.

2.3 Purpose of Liquidating Trust. The Liquidating Trust is organized for the primary purpose of transferring the membership interests of Debtor currently held by the Marshalls to the Liquidating Trust, and liquidating the assets transferred to it in accordance with Treasury Regulation Section 301.7701-4(d).

2.4 Trust Beneficiaries. The beneficiaries of the Liquidating Trust shall be the Beneficiaries.

2.5 Liquidating Trust Beneficial Interests. The beneficial interests in the Liquidating Trust shall be uncertificated.

2.6 Intention of the Debtor to Establish a Liquidating Trust. This Agreement is intended to create a liquidating trust with the Debtor as the grantor, and the trust created hereunder shall be governed and construed in all respects as a liquidating trust.

2.7 Investment Company Act. The Liquidating Trust is organized as a liquidating entity in the process of liquidation, and therefore should not be considered, and the Liquidating Trust does not and will not hold itself out as, an "investment company" or an entity "controlled" by an "investment company" as such terms are defined in the Investment Company Act.

2.8 Taxation. For United States federal income tax purposes, it is intended that the Liquidating Trust be classified as a liquidating trust under Treasury Regulation § 301.7701-4. Accordingly, the parties agree that, for United States federal income tax purposes, the Debtor and respective Beneficiaries will treat the formation of the Liquidating Trust as if such Beneficiary had received a distribution of an undivided interest in the assets of the Liquidating Trust from the Debtor and then contributed such interest to the Liquidating Trust. The Liquidating Trustee shall operate and maintain the Liquidating Trust in compliance with the guidelines for liquidating trusts set forth in Internal Revenue Service Procedure 94-45, 1994-2 C.B. 684, and Treasury Regulation Section 1.671-4(a) and all subsequent guidelines regarding liquidating trusts issued by the Internal Revenue Service.

SECTION 3

RIGHTS OF BENEFICIARIES

3.1 Rights of Beneficiaries. Each Beneficiary will be entitled to participate in the rights due to a Beneficiary hereunder. Each Beneficiary shall take and hold its uncertificated beneficial interest subject to all of the terms and provisions of this Agreement and the Plan. The interest of a Beneficiary of the Liquidating Trust is in all respects personal property, and upon the death, insolvency or incapacity of an individual Beneficiary, such Beneficiary's interest shall pass to the legal representative of such Beneficiary and such death, insolvency or incapacity shall not terminate or affect the validity of this Agreement. A Beneficiary shall have no title to, right to, possession of, management of, or control of, the Trust Assets except as expressly provided in this Agreement or the Plan. Title to all the Trust Assets shall be vested in the Liquidating

Trustee, and the sole interest of the Beneficiaries shall be the rights and benefits given to such persons under this Agreement.

3.2 Limit on Transfer of Interests of Beneficiaries.

(a) The interest of a Beneficiary in the Liquidating Trust shall be transferable, upon reasonable notice to, and subject to any reasonable limitations that may be placed thereon by, the Liquidating Trustee. The Liquidating Trustee shall cause to be kept a register (the "**Register**") in which the Liquidating Trustee shall at all times maintain the names, addresses, and interests of the Beneficiaries; provided, however, that the Liquidating Trustee need not recognize as valid any transfer (nor make any distribution to any transferee) and will give notice to such Beneficiary that no transfer has been recognized in the event the Liquidating Trustee reasonably believes that such transfer (or the distribution to such transferee) may constitute a violation of applicable laws or might cause the Liquidating Trust to be required to register beneficial interests under the Securities Exchange Act of 1934, as amended.

(b) Prior to any transfer, assignment, hypothecation, pledge, exchange or conveyance of a beneficial interest in the Liquidating Trust (each, a "**Transfer**"), the transferring Beneficiary shall submit to the Liquidating Trustee a duly endorsed assignment of the beneficial interest to the transferee (in a form reasonably acceptable to the Liquidating Trustee) together with the service charge, if any, to be specified by the Liquidating Trustee pursuant to this subsection (b). No such Transfer shall be effective until, and the transferee shall succeed to the rights of a Beneficiary only upon, final acceptance and registration of the Transfer by the Liquidating Trustee in the Register. Prior to the registration of any Transfer by a Beneficiary, the Liquidating Trustee shall treat the Person in whose name the beneficial interest is registered as the owner for all purposes, and the Liquidating Trustee shall not be affected by notice to the contrary. When a request to register the Transfer of a beneficial interest is presented to the Liquidating Trustee, the Liquidating Trustee shall register the Transfer as requested if the requirements for Transfers hereunder are met. The Liquidating Trustee shall charge a service charge in an amount sufficient to cover the expenses of the Liquidating Trustee and his agents and any tax or governmental charge that may be imposed on any Transfer of a beneficial interest. Failure of any Beneficiary to comply with these provisions shall void any Transfer of the related beneficial interest and the proposed transferee shall have no rights under this Agreement. Upon the Transfer of a transferring Beneficiary's entire beneficial interest in the Trust as evidenced by the Register, such transferring Beneficiary shall have no further right, title or interest in the Trust Assets or the Liquidating Trust.

3.3 No Legal Title in Beneficiaries. No Beneficiary shall have legal title to any part of the Trust Assets. No transfer by operation of law or otherwise, of the right, title and interest of any Beneficiary in and to the Trust Assets or the Liquidating Trust shall operate to terminate this Liquidating Trust or entitle any successor or transferee of such Beneficiary to an accounting or to the transfer to it of legal title to any part of the Trust Assets.

3.4 Service List. Each Beneficiary and the Debtor has the right to receive all reports prepared by the Liquidating Trustee, all pleadings and other notices regarding the Liquidating Trust. To receive such information the Beneficiary shall prepare a written request, stating in the request the name and number of the chapter 11 case (*In re The Marshall Group, LLC*, Case No.

08-34585-rld11) and mail a copy to the Liquidating Trustee at the address set forth in Section 11 of this Agreement or to such address as the Liquidating Trustee has otherwise designated by service to all parties, including all Beneficiaries. The persons and entities having made such a request for notice, together with the Debtor, the Proponents, the Liquidating Trustee, and the US Trustee, are collectively referred to herein as the "**Service List.**" The right to receive notices to be sent to the Service List shall terminate when a person on the Service List ceases to be a Beneficiary or requests to be excluded. Notwithstanding the above, parties who file a request for special notice with the Bankruptcy Court in the Chapter 11 Case will continue to receive all pleadings and other notices filed in the Chapter 11 Case.

SECTION 4

THE LIQUIDATING TRUSTEE

4.1 Liquidating Trustee's Acceptance. The Liquidating Trustee accepts his appointment as trustee of the Liquidating Trust and agrees to serve in such capacity, subject to the terms and conditions set forth in this Agreement, effective on the Effective Date. In connection with and in furtherance of the purposes of the Liquidating Trust, the Liquidating Trustee hereby expressly accepts the transfer of the Trust Assets in accordance with the provisions of the Plan, this Agreement, and the Confirmation Order and will take all actions required pursuant to the Plan, this Agreement, and the Confirmation Order.

4.2 Vesting of Trust Assets. On and as of the Effective Date, all Trust Assets shall vest in the Liquidating Trust, and the Liquidating Trustee shall administer the Trust Assets and take actions as provided in the Plan and this Agreement.

SECTION 5

LIQUIDATION AND DISTRIBUTION OF TRUST ASSETS

5.1 Liquidation of Trust Assets. The Liquidating Trustee shall take such steps as he deems necessary or appropriate to reduce the Trust Assets to cash in order to make the distributions required under the Plan. The Liquidating Trustee's actions with respect to the disposition of the Trust Assets shall be reasonably expeditious and orderly; provided, however, that such actions shall be taken in a manner so as to reasonably maximize the value of the Trust Assets. The Liquidating Trustee shall take into account the fair market value of the Trust Assets based on current market conditions while also recognizing his duty to all constituents of this Liquidating Trust.

5.2 Distribution of Trust Assets. Except as otherwise provided herein or the Plan, the Liquidating Trustee shall distribute the Trust Assets to pay the Beneficiaries (including holders of Disputed Claims as they are resolved). Upon payment of all Beneficiaries as required by the Plan, the Liquidating Trust shall be terminated pursuant to Section ___ of this Agreement.

SECTION 6

GENERAL POWERS, RIGHTS AND OBLIGATIONS OF THE LIQUIDATING TRUSTEE

6.1 Legal Title. The Liquidating Trustee shall hold legal title to the Trust Assets, except that the Liquidating Trustee may cause legal title or evidence of title to any of the Trust Assets to be held by any nominee or person, on such terms, in such manner and with such power as the Liquidating Trustee may determine advisable. The Trust Assets shall be held for payment and distribution in accordance with the Plan and this Agreement.

6.2 General Powers.

(a) Fiduciary Capacity of Liquidating Trustee. The Liquidating Trustee's powers are exercisable solely in a fiduciary capacity consistent with, and in furtherance of the purposes of, the Liquidating Trust and Plan and not otherwise. Except as otherwise provided in this Agreement or the Plan, and subject to the retained jurisdiction of the Court as provided for in the Plan, but without prior or further authorization, the Liquidating Trustee may control and exercise authority over the Trust Assets, and over the acquisition, management and disposition thereof to the same extent as if the Liquidating Trustee were the sole owner of the Trust Assets in his own right, but shall for all purposes hereunder be acting in the capacity as Liquidating Trustee and not individually. No person dealing with the Liquidating Trust shall be obligated to inquire into the Liquidating Trustee's authority in connection with the acquisition, management or disposition of the Trust Assets.

(b) Powers. In connection with the administration of the Trust Assets, the Liquidating Trustee, except as otherwise expressly limited in this Agreement, the Plan, or the Confirmation Order, shall have all the rights, powers and duties set forth in this Agreement and the Plan available under applicable law for accomplishing the purposes of the Liquidating Trust and Plan. The Liquidating Trustee is hereby authorized to file with any governmental authorities any documents necessary or helpful to establish the Liquidating Trust. In addition to any powers conferred by any other provision of this Agreement, the Liquidating Trustee shall have the power and responsibility to take all actions necessary or advisable to effectuate the purposes of the Liquidating Trust and the Plan.

6.3 Limitation of Liquidating Trustee's Authority.

(a) The Liquidating Trustee shall not and is not authorized to engage in any trade or business using the Trust Assets except to the extent reasonably necessary to, and consistent with, the purposes of the Liquidating Trust and Plan, and shall take such actions consistent with the expeditious but orderly disposition of the Trust Assets as is required by applicable law and consistent with the treatment of the Liquidating Trust as a Liquidating Trust under Treasury Regulation Section 301.7701-4(d), and such actions permitted herein.

(b) The Liquidating Trustee must obtain Advisory Committee approval (by a majority vote of the Advisory Committee) for the following:

- i. The sale of the Reorganized Debtor's business to a third party;
- ii. Relocation of Reorganized Debtor or opening of new business; and
- iii. Decision to change manager or engage an employee as manager.

6.4 Compensation of Liquidating Trustee. As set forth in the Plan, the Liquidating Trustee shall receive compensation from the Reorganized Debtor of the lesser of \$3,000 per month or his hourly rate. As to his expenses, the Liquidating Trustee shall be authorized to receive payment from the Reorganized Debtor for reimbursement of expenses incurred in fulfilling the Liquidating Trustee's duties pursuant to this Agreement. The Liquidating Trustee shall provide a statement of expenses to the Advisory Committee along with notice that he plans to request payment of such expenses unless an objection is filed within 10 calendar days of the notice. In the event the Advisory Committee objects, the objection must identify the amount objected to and the specific services objected to so that the undisputed portion of the invoice can be paid. In the event such an objection is timely filed, the Reorganized Debtor will pay only the undisputed portion of the fees or disbursements pursuant to the procedures set forth herein. To the extent that any objection cannot be consensually resolved by the parties, such objection will be resolved by the Bankruptcy Court or other court of competent jurisdiction. Upon objection, the requested compensation will not be paid until the parties otherwise agree in writing or a court of competent jurisdiction enters an order approving the payment of such fees.

6.5 Standard of Care; Exculpation; Indemnification. The Liquidating Trustee and the Liquidating Trustee's representatives shall be and hereby are exculpated by all persons, including without limitation, the Beneficiaries (or successors of such entities), the Debtor, and other parties in interest, from any and all claims, causes of action and other assertions of liability arising out of the discharge of the powers and duties conferred upon such Liquidating Trustee by the Plan, this Agreement or any Order except for actions or omissions to act that are due to negligence, breach of fiduciary duty, gross negligence, willful misconduct or fraud. No Beneficiary or other party in interests will have or be permitted to pursue any claim or cause of action against the Liquidating Trustee, the Liquidating Trust or the representatives of either the Liquidating Trustee or the Liquidating Trust for making payments in accordance with or implementing the provisions of the Plan. The Liquidating Trust, but not any Beneficiary, shall indemnify, defend and hold harmless the Liquidating Trustee and the Liquidating Trustee's representatives from and against any and all claims, causes of action, liabilities, obligations, losses, damages or reasonable expenses (including reasonable attorneys' fees and expenses) arising in connection with or in any manner relating to the discharge of any powers and duties conferred upon the Liquidating Trustee or any representative by, or the performance of the services of the Liquidating Trustee or any representative under, this Agreement, the Plan or any Order, including, without limitation, any liability, other than and only to the extent determined by a court of competent jurisdiction, which may be the Bankruptcy Court, to be due to such parties' negligence, breach of fiduciary

duty, gross negligence, willful misconduct or fraud, to the fullest extent permitted by applicable law.

6.6 Reliance by Liquidating Trustee. The Liquidating Trustee may rely, and shall be fully protected in acting on, any resolution, statement, certificate, instrument, opinion, report, notice, request, consent, order on other instrument or document that it has no reason to believe to be other than genuine and to have been signed or presented other than by the proper party or parties, or in the case of facsimile transmissions, to have been sent other than by the proper party or parties, in each case without obligation to satisfy himself that the same was given in good faith and without responsibility for errors in delivery, transmission or receipt. In the absence of his negligence, breach of fiduciary duty, willful misconduct, gross negligence, willful disregard of his duties or fraud, the Liquidating Trustee may rely as to the truth of statements and correctness of the facts and opinions expressed therein and shall be fully protected in acting thereon.

6.7 Action Upon Instructions. If in performing the Liquidating Trustee's duties under this Agreement, the Liquidating Trustee is required to decide between alternative courses of action, or the Liquidating Trustee is unsure of the application of any provision of this Agreement or the Plan, then the Liquidating Trustee shall be under no duty to take or refrain from taking such action not inconsistent with this Agreement as the Liquidating Trustee shall deem advisable.

6.8 Books and Records. The Liquidating Trustee shall maintain, in respect of the Liquidating Trust estate, the Beneficiaries and all others to receive distributions under this Agreement, books and records relating to the claims against or assumed by the Liquidating Trust, in such detail and for such period of time as may be necessary to enable it to make full and proper accounting in respect thereof in accordance with Section 5.9 hereof and to comply with applicable provisions of law.

6.9 Compliance with Securities Laws. The parties intend that the rights or interests of the Beneficiaries arising under this Liquidating Trust shall not be "securities" under applicable laws, but none of the parties hereto represent or warrant that such rights or interests shall not be securities or shall be entitled to exemption from registration under applicable securities laws. If such rights or interests constitute securities, the parties hereto intend for the exemption from registration provided by Section 1145 of the Bankruptcy Code and under applicable securities laws to apply to their issuance under the Plan. The Liquidating Trustee shall file with the Securities Exchange Commission and other applicable federal and state governmental agencies the reports and other documents and take any other actions necessary to comply with federal or state securities laws, including, but not limited to, in the event that the Liquidating Trust becomes subject to the registration requirements of the Exchange Act, causing the Liquidating Trust to register pursuant to, and to comply with, the applicable reporting requirements of the Exchange Act and issuing reports to all beneficiaries of such Liquidating Trust in accordance therewith.

6.10 Timely Performance. The Liquidating Trustee will make continuing efforts to not unduly prolong the duration of the Liquidating Trust.

6.11 Actions Taken on Other Than Business Day. If any payment or act under the Plan is required to be made or performed on a date that is not a business day, then the making of such payment or the performance of such act may be completed on the next succeeding business day, but shall be deemed to have been completed as of the required date.

6.12 Identification of Trust Beneficiaries. In order to determine the actual names and addresses of the Beneficiaries, the Liquidating Trustee shall be entitled to rely on the names and addresses set forth in the Schedules or filed proofs of claim or provided to the Liquidating Trustee by the Debtor; provided, that if there is a discrepancy between the Debtor's schedules and a filed proof of claim to which an objection has not been interposed, the proof of claim shall control. Each payment and distribution by the Liquidating Trustee shall be made in accordance with the Plan, any order of the Bankruptcy Court, and this Agreement. In the event of any inconsistency between the Plan, any order of the Bankruptcy Court, and this Agreement, the terms of the Plan shall govern.

6.13 No Implied Obligations. No other further covenants or obligations shall be implied into this Agreement. The Liquidating Trustee shall not be responsible in any manner whatsoever for the correctness of any recital, statement, representation, or warranty herein, or in any document or instrument evidencing or otherwise constituting a part of the Trust Assets.

6.14 Unknown Property and Liabilities. The Liquidating Trustee shall be responsible for only that property delivered to it, and shall have no duty to make, nor incur any liability for failing to make, any search for unknown property or for any liabilities.

6.15 Compliance with Laws. Any and all distributions of Trust Assets, if any, shall be in compliance with applicable laws, including, but not limited to, applicable federal and state securities law.

6.16 Resignation; Successor Liquidating Trustee.

(a) Resignation. The Liquidating Trustee may resign as Liquidating Trustee by giving ten (10) days written notice of his resignation to the Advisory Committee. The Liquidating Trustee shall continue to serve as Liquidating Trustee at least until Administrative Expense Claims are paid in full.

(b) Removal. The Liquidating Trustee may be removed by the Advisory Committee after the Administrative Expense Claims have been paid in full.

(c) Selection of Successor. Upon any resignation or removal of the Liquidating Trustee or any vacancy in such position, a successor Liquidating Trustee may be appointed by the Advisory Committee.

(d) Successor Trustee. Any successor Trustee appointed hereunder shall execute an instrument accepting such appointment. Thereupon, such successor Trustee shall, without any further act, become vested with all the estates, properties, rights, powers, trusts and duties of his predecessor trustee with like effects as if originally named herein; provided, however, that a removed or resigning Trustee shall, nevertheless, when requested in writing by the successor Trustee, execute and deliver an instrument or instruments conveying and

transferring to such successor Trustee under the Liquidating Trust all the estates, properties, rights, powers and trusts of such predecessor Trustee.

6.17 Continuance of Liquidating Trust. The death, dissolution, resignation, incompetency or removal of the Liquidating Trustee shall not operate to terminate the Liquidating Trust created by this Agreement, to revoke any existing agency created under the terms of this Agreement or invalidate any action theretofore taken by the Liquidating Trustee. In the event of resignation or removal, the Liquidating Trustee promptly (a) shall execute and deliver such documents, instruments and other writings as may be requested by a successor Trustee to effect the termination of the Liquidating Trustee's capacity under this Agreement and the conveyance of the Trust Assets then held by the Liquidating Trustee to the successor, (b) shall deliver to the successor Trustee all documents, instruments, records and other writings related to the Liquidating Trust as may be in the possession of the Liquidating Trustee and (c) shall otherwise assist and cooperate in effecting the assumption of his obligations and functions by such successor Trustee.

6.18 No Liability for Acts of Predecessor. No successor Liquidating Trustee shall be in any way responsible or liable for the acts or omissions of any predecessor Liquidating Trustee in office prior to the date on which such Person becomes the Liquidating Trustee, nor shall such successor Trustee be obligated to inquire into the validity or propriety of any such act or omission unless such successor Trustee expressly assumes such responsibility. Any successor Trustee shall be entitled to accept as conclusive any final accounting and statement of Trust Assets furnished to such successor Trustee by the predecessor Liquidating Trustee and shall further be responsible only for those Trust Assets properly includable in such statement.

SECTION 7

DEBTOR'S DUTY OF COOPERATION AND ASSISTANCE

The Reorganized Debtor shall use all reasonable efforts to assist the Liquidating Trustee as necessary or appropriate to effectuate the purposes of the Plan and this Agreement and make available all books and records of the Debtor to enable the Liquidating Trustee to perform the Liquidating Trustee's tasks and duties under this Agreement and the Plan.

SECTION 8

TERMINATION

The Liquidating Trust shall continue until the earlier of (i) termination of the Liquidating Trust after either payment of all Beneficiaries under the Plan or the liquidation and distribution of the proceeds of all Trust Assets; or (ii) five (5) years after the Effective Date. Upon termination, any remaining Trust Assets shall be immediately transferred back to the Reorganized Debtor. Notwithstanding the foregoing, in the event the Liquidating Trustee shall have been unable after continuing reasonable efforts to complete the liquidation and/or distribution of all Trust Assets in the initial term of the Liquidating Trust or other circumstances require extension, the Liquidating Trustee shall extend the term of the Liquidating Trust for such periods as are necessary in the Liquidating Trustee's judgment to accomplish the purposes of the Liquidating Trust, (on notice to the Beneficiaries and the Reorganized Debtor, provided that the

Advisory Committee must approve each such extension. Notwithstanding the foregoing, after the termination of the Liquidating Trust, the Liquidating Trustee may exercise all powers, authorities and discretions herein conferred solely for the purpose of liquidating and winding up the affairs of the Liquidating Trust. Upon termination, the Liquidating Trustee shall retain the books, records and files that shall have been delivered to or created by the Liquidating Trustee. At the Liquidating Trustee's discretion, all of such records and documents may be destroyed at any time after four years from the date of termination.

SECTION 9

MISCELLANEOUS

9.1 Notices. All notices, requests or other communications required or permitted to be made in accordance with this Agreement shall be in writing and shall be mailed by first-class mail or by overnight delivery service:

If to the Liquidating Trustee, at:

Conrad Myers, CPA
Myers & Company
6327 SW Capitol Hwy Ste 222
Portland, OR 97239

If to the Debtor, at:

Marshall Group, LLC
PO Box 887
McMinnville, OR 97128

If the Advisory Committee, at:

Notices shall be deemed delivered when actually received.

9.2 Effectiveness. This Agreement shall become effective on the Effective Date.

9.3 Counterparts. This Agreement may be executed in one or more counterparts (via facsimile or otherwise), each of which shall be deemed an original but which together shall constitute but one and the same instrument.

9.4 Governing Law. This Agreement shall be governed by construed under and interpreted in accordance with the laws of the State of Oregon.

9.5 Headings. Sections, subheadings and other headings used in this Agreement are for convenience only and shall not affect the construction of this Agreement.

9.6 Severability. Any provision of this Agreement which is prohibited or unenforceable in any jurisdiction shall not invalidate the remaining provisions of this Agreement, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable any such provision in any other jurisdiction.

9.7 Amendment and Waiver. This Agreement may be amended from time to time, (a) with respect to non-material amendments or waivers without the consent of the Beneficiaries and (b) with respect to material amendments or waivers, with the written consent of the Advisory Committee.

9.8 Successors. This Agreement shall bind and inure to the benefit of the parties and their respective successors and assigns.

9.9 Irrevocability. The Liquidating Trust is irrevocable, but is subject to amendment as provided in this Agreement.

9.10 Enforcement and Administration. The Bankruptcy Court shall enforce and administer the provisions of this Agreement as set forth in the Plan.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement or caused this Agreement to be duly executed as of the date first above written.

THE MARSHALL GROUP, LLC AS
DEBTOR AND DEBTOR-IN-POSSESSION

CONRAD MYERS, AS LIQUIDATING
TRUSTEE

By: _____

Conrad Myers

Title: _____

LIQUIDATING TRUST AGREEMENT

This Liquidating Trust Agreement (the "**Agreement**") is entered into as of _____, 2010, by and between The Marshall Group, LLC, the debtor (the "**Debtor**") in that certain Chapter 11 case pending in the United States Bankruptcy Court for the District of Oregon (the "**Bankruptcy Court**") as Case No. 08-34585-rld11 (the "**Chapter 11 Case**") and Conrad Myers (with any successors, the "**Liquidating Trustee**").

On September 4, 2008 (the "**Petition Date**"), the Debtor filed a voluntary petition under Chapter 11 of the United States Bankruptcy Code (the "**Bankruptcy Code**") in the Bankruptcy Court and thereby commenced the Chapter 11 Case. On _____, the Court entered an order (the "**Confirmation Order**") confirming the Trustee's Second Amended Plan of Reorganization. The Trustee's Second Amended Plan of Reorganization as confirmed is referred to herein as the "**Plan**".

By way of this Agreement, the Debtor hereby creates a Liquidating Trust (the "**Liquidating Trust**") to be administered by the Liquidating Trustee. The Plan provides, among other things, that on the Effective Date the membership interests of Debtor currently held by Mark and Cathy Jo Marshall ("Marshalls") shall be cancelled and re-issued in the name of the Liquidating Trust. On the Effective Date of the Plan, all assets of Debtor shall vest in the Reorganized Debtor.

NOW, THEREFORE, in consideration of the premises and agreements contained herein, the parties hereto agree as follows:

SECTION 1

DEFINITIONS

Unless otherwise defined herein, all capitalized terms used in this Agreement shall have the meanings assigned to them in the Plan or in the Bankruptcy Code (as in effect on the date hereof). If there is any discrepancy between a definition herein and a definition in the Plan, the definition in the Plan shall govern.

1.1 "**Beneficiaries**" means any holders of Claims in the Chapter 11 Case to be paid after the Effective Date.

1.2 "**Trust Assets**" means the membership interests of Debtor currently held by the Marshalls.

SECTION 2

THE LIQUIDATING TRUST

2.1 Creation and Name. There is hereby created the Liquidating Trust which shall be known as the "**Marshall Group, LLC Liquidating Trust**."

2.2 Declaration of Trust. In order to declare the terms and conditions hereof, and in consideration of the confirmation of the Plan, the Debtor and the Liquidating Trustee have executed this Agreement for the purpose of creating the Liquidating Trust.

2.3 Purpose of Liquidating Trust. The Liquidating Trust is organized for the primary purpose of transferring the membership interests of Debtor currently held by the Marshalls to the Liquidating Trust, and liquidating the assets transferred to it in accordance with Treasury Regulation Section 301.7701-4(d).

2.4 Trust Beneficiaries. The beneficiaries of the Liquidating Trust shall be the Beneficiaries.

2.5 Liquidating Trust Beneficial Interests. The beneficial interests in the Liquidating Trust shall be uncertificated.

2.6 Intention of the Debtor to Establish a Liquidating Trust. This Agreement is intended to create a liquidating trust with the Debtor as the grantor, and the trust created hereunder shall be governed and construed in all respects as a liquidating trust.

2.7 Investment Company Act. The Liquidating Trust is organized as a liquidating entity in the process of liquidation, and therefore should not be considered, and the Liquidating Trust does not and will not hold itself out as, an "investment company" or an entity "controlled" by an "investment company" as such terms are defined in the Investment Company Act.

2.8 Taxation. For United States federal income tax purposes, it is intended that the Liquidating Trust be classified as a liquidating trust under Treasury Regulation § 301.7701-4. Accordingly, the parties agree that, for United States federal income tax purposes, the Debtor and respective Beneficiaries will treat the formation of the Liquidating Trust as if such Beneficiary had received a distribution of an undivided interest in the assets of the Liquidating Trust from the Debtor and then contributed such interest to the Liquidating Trust. The Liquidating Trustee shall operate and maintain the Liquidating Trust in compliance with the guidelines for liquidating trusts set forth in Internal Revenue Service Procedure 94-45, 1994-2 C.B. 684, and Treasury Regulation Section 1.671-4(a) and all subsequent guidelines regarding liquidating trusts issued by the Internal Revenue Service.

SECTION 3

RIGHTS OF BENEFICIARIES

3.1 Rights of Beneficiaries. Each Beneficiary will be entitled to participate in the rights due to a Beneficiary hereunder. Each Beneficiary shall take and hold its uncertificated beneficial interest subject to all of the terms and provisions of this Agreement and the Plan. The interest of a Beneficiary of the Liquidating Trust is in all respects personal property, and upon the death, insolvency or incapacity of an individual Beneficiary, such Beneficiary's interest shall pass to the legal representative of such Beneficiary and such death, insolvency or incapacity shall not terminate or affect the validity of this Agreement. A Beneficiary shall have no title to, right to, possession of, management of, or control of, the Trust Assets except as expressly provided in this Agreement or the Plan. Title to all the Trust Assets shall be vested in the Liquidating

Trustee, and the sole interest of the Beneficiaries shall be the rights and benefits given to such persons under this Agreement.

3.2 Limit on Transfer of Interests of Beneficiaries.

(a) The interest of a Beneficiary in the Liquidating Trust shall be transferable, upon reasonable notice to, and subject to any reasonable limitations that may be placed thereon by, the Liquidating Trustee. The Liquidating Trustee shall cause to be kept a register (the "**Register**") in which the Liquidating Trustee shall at all times maintain the names, addresses, and interests of the Beneficiaries; provided, however, that the Liquidating Trustee need not recognize as valid any transfer (nor make any distribution to any transferee) and will give notice to such Beneficiary that no transfer has been recognized in the event the Liquidating Trustee reasonably believes that such transfer (or the distribution to such transferee) may constitute a violation of applicable laws or might cause the Liquidating Trust to be required to register beneficial interests under the Securities Exchange Act of 1934, as amended.

(b) Prior to any transfer, assignment, hypothecation, pledge, exchange or conveyance of a beneficial interest in the Liquidating Trust (each, a "**Transfer**"), the transferring Beneficiary shall submit to the Liquidating Trustee a duly endorsed assignment of the beneficial interest to the transferee (in a form reasonably acceptable to the Liquidating Trustee) together with the service charge, if any, to be specified by the Liquidating Trustee pursuant to this subsection (b). No such Transfer shall be effective until, and the transferee shall succeed to the rights of a Beneficiary only upon, final acceptance and registration of the Transfer by the Liquidating Trustee in the Register. Prior to the registration of any Transfer by a Beneficiary, the Liquidating Trustee shall treat the Person in whose name the beneficial interest is registered as the owner for all purposes, and the Liquidating Trustee shall not be affected by notice to the contrary. When a request to register the Transfer of a beneficial interest is presented to the Liquidating Trustee, the Liquidating Trustee shall register the Transfer as requested if the requirements for Transfers hereunder are met. The Liquidating Trustee shall charge a service charge in an amount sufficient to cover the expenses of the Liquidating Trustee and his agents and any tax or governmental charge that may be imposed on any Transfer of a beneficial interest. Failure of any Beneficiary to comply with these provisions shall void any Transfer of the related beneficial interest and the proposed transferee shall have no rights under this Agreement. Upon the Transfer of a transferring Beneficiary's entire beneficial interest in the Trust as evidenced by the Register, such transferring Beneficiary shall have no further right, title or interest in the Trust Assets or the Liquidating Trust.

3.3 No Legal Title in Beneficiaries. No Beneficiary shall have legal title to any part of the Trust Assets. No transfer by operation of law or otherwise, of the right, title and interest of any Beneficiary in and to the Trust Assets or the Liquidating Trust shall operate to terminate this Liquidating Trust or entitle any successor or transferee of such Beneficiary to an accounting or to the transfer to it of legal title to any part of the Trust Assets.

3.4 Service List. Each Beneficiary and the Debtor has the right to receive all reports prepared by the Liquidating Trustee, all pleadings and other notices regarding the Liquidating Trust. To receive such information the Beneficiary shall prepare a written request, stating in the request the name and number of the chapter 11 case (*In re The Marshall Group, LLC*, Case No.

08-34585-rld11) and mail a copy to the Liquidating Trustee at the address set forth in Section 11 of this Agreement or to such address as the Liquidating Trustee has otherwise designated by service to all parties, including all Beneficiaries. The persons and entities having made such a request for notice, together with the Debtor, the Proponents, the Liquidating Trustee, and the US Trustee, are collectively referred to herein as the "**Service List.**" The right to receive notices to be sent to the Service List shall terminate when a person on the Service List ceases to be a Beneficiary or requests to be excluded. Notwithstanding the above, parties who file a request for special notice with the Bankruptcy Court in the Chapter 11 Case will continue to receive all pleadings and other notices filed in the Chapter 11 Case.

SECTION 4

THE LIQUIDATING TRUSTEE

4.1 Liquidating Trustee's Acceptance. The Liquidating Trustee accepts his appointment as trustee of the Liquidating Trust and agrees to serve in such capacity, subject to the terms and conditions set forth in this Agreement, effective on the Effective Date. In connection with and in furtherance of the purposes of the Liquidating Trust, the Liquidating Trustee hereby expressly accepts the transfer of the Trust Assets in accordance with the provisions of the Plan, this Agreement, and the Confirmation Order and will take all actions required pursuant to the Plan, this Agreement, and the Confirmation Order.

4.2 Vesting of Trust Assets. On and as of the Effective Date, all Trust Assets shall vest in the Liquidating Trust, and the Liquidating Trustee shall administer the Trust Assets and take actions as provided in the Plan and this Agreement.

SECTION 5

LIQUIDATION AND DISTRIBUTION OF TRUST ASSETS

5.1 Liquidation of Trust Assets. The Liquidating Trustee shall take such steps as he deems necessary or appropriate to reduce the Trust Assets to cash in order to make the distributions required under the Plan. The Liquidating Trustee's actions with respect to the disposition of the Trust Assets shall be reasonably expeditious and orderly; provided, however, that such actions shall be taken in a manner so as to reasonably maximize the value of the Trust Assets. The Liquidating Trustee shall take into account the fair market value of the Trust Assets based on current market conditions while also recognizing his duty to all constituents of this Liquidating Trust.

5.2 Distribution of Trust Assets. Except as otherwise provided herein or the Plan, the Liquidating Trustee shall distribute the Trust Assets to pay the Beneficiaries (including holders of Disputed Claims as they are resolved). Upon payment of all Beneficiaries as required by the Plan, the Liquidating Trust shall be terminated pursuant to Section ___ of this Agreement.

SECTION 6

GENERAL POWERS, RIGHTS AND OBLIGATIONS OF THE LIQUIDATING TRUSTEE

~~5.1~~6.1 Legal Title. The Liquidating Trustee shall hold legal title to the Trust Assets, except that the Liquidating Trustee may cause legal title or evidence of title to any of the Trust Assets to be held by any nominee or person, on such terms, in such manner and with such power as the Liquidating Trustee may determine advisable. The Trust Assets shall be held for payment and distribution in accordance with the Plan and this Agreement.

~~5.2~~6.2 General Powers.

(a) Fiduciary Capacity of Liquidating Trustee. The Liquidating Trustee's powers are exercisable solely in a fiduciary capacity consistent with, and in furtherance of the purposes of, the Liquidating Trust and Plan and not otherwise. Except as otherwise provided in this Agreement or the Plan, and subject to the retained jurisdiction of the Court as provided for in the Plan, but without prior or further authorization, the Liquidating Trustee may control and exercise authority over the Trust Assets, and over the acquisition, management and disposition thereof to the same extent as if the Liquidating Trustee were the sole owner of the Trust Assets in his own right, but shall for all purposes hereunder be acting in the capacity as Liquidating Trustee and not individually. No person dealing with the Liquidating Trust shall be obligated to inquire into the Liquidating Trustee's authority in connection with the acquisition, management or disposition of the Trust Assets.

(b) Powers. In connection with the administration of the Trust Assets, the Liquidating Trustee, except as otherwise expressly limited in this Agreement, the Plan, or the Confirmation Order, shall have all the rights, powers and duties set forth in this Agreement and the Plan available under applicable law for accomplishing the purposes of the Liquidating Trust and Plan. The Liquidating Trustee is hereby authorized to file with any governmental authorities any documents necessary or helpful to establish the Liquidating Trust. In addition to any powers conferred by any other provision of this Agreement, the Liquidating Trustee shall have the power and responsibility to take all actions necessary or advisable to effectuate the purposes of the Liquidating Trust and the Plan.

~~5.3~~6.3 Limitation of Liquidating Trustee's Authority.

(a) The Liquidating Trustee shall not and is not authorized to engage in any trade or business using the Trust Assets except to the extent reasonably necessary to, and consistent with, the purposes of the Liquidating Trust and Plan, and shall take such actions consistent with the expeditious but orderly disposition of the Trust Assets as is required by applicable law and consistent with the treatment of the Liquidating Trust as a Liquidating Trust under Treasury Regulation Section 301.7701-4(d), and such actions permitted herein.

~~5.4 — Retention of Attorneys, Accountants and Other Professionals. Except as otherwise provided in this Agreement or the Plan, and subject to the retained jurisdiction of the Bankruptcy Court as provided for in the Plan, the Liquidating Trustee may retain professionals, including, but not limited to, attorneys, accountants, disbursing agents, experts, advisors,~~

~~consultants, investigators, appraisers or auctioneers as he may deem necessary, in his sole discretion, to aid in the performance of his responsibilities pursuant to the terms of this Agreement and the Plan. Such retained professionals shall prepare monthly statements and serve such statements on the Liquidating Trustee no later than the 10th day of the following month. The Liquidating Trustee shall send copies of the statements to the Service List, along with notice that he plans to pay such statements (in full or in part) unless a notice of hearing and objection is filed. In the event the Liquidating Trustee objects to the reasonableness of such fees and expenses, or any Beneficiary or the Debtor files a notice of hearing and objection with the Court as the reasonableness of such fees and expenses and serves such objection on the Liquidating Trustee within fifteen (15) days after service of the statement, the Bankruptcy Court shall resolve the dispute. If no notice and objection is filed and served within fifteen (15) days, the Liquidating Trustee shall pay such statements.~~

(b) The Liquidating Trustee must obtain Advisory Committee approval (by a majority vote of the Advisory Committee) for the following:

- i. The sale of the Reorganized Debtor's business to a third party;
- ii. Relocation of Reorganized Debtor or opening of new business; and
- iii. Decision to change manager or engage an employee as manager.

~~5.56.4 Compensation of Liquidating Trustee. As set forth in the Plan, the Liquidating Trustee shall receive compensation from the Reorganized Debtor of the lesser of \$3,000 per month or his hourly rate. As to his expenses, the Liquidating Trustee shall be authorized to receive payment from the Reorganized Debtor for reimbursement of expenses incurred in fulfilling the Liquidating Trustee's duties pursuant to this Agreement. The Liquidating Trustee shall provide a statement of expenses to the Service List, Advisory Committee along with notice that he plans to request payment of such expenses unless an objection is filed. In the event any Beneficiary or the Debtor files a notice of hearing and objection with the Court as to the reasonableness of such fees and expenses and serves such notice and objection on the Liquidating Trustee within fifteen (15) days after service of the statement, the Bankruptcy Court shall resolve the dispute. If no notice and objection is filed and served within fifteen (15) days, the Liquidating Trustee shall be reimbursed for such expenses within 10 calendar days of the notice. In the event the Advisory Committee objects, the objection must identify the amount objected to and the specific services objected to so that the undisputed portion of the invoice can be paid. In the event such an objection is timely filed, the Reorganized Debtor will pay only the undisputed portion of the fees or disbursements pursuant to the procedures set forth herein. To the extent that any objection cannot be consensually resolved by the parties, such objection will be resolved by the Bankruptcy Court or other court of competent jurisdiction. Upon objection, the requested compensation will not be paid until the parties otherwise agree in writing or a court of competent jurisdiction enters an order approving the payment of such fees.~~

5.66.5 Standard of Care; Exculpation; Indemnification. The Liquidating Trustee and the Liquidating Trustee's ~~professionals and~~ representatives shall be and hereby are exculpated by all persons, including without limitation, the Beneficiaries (or successors of such entities), the Debtor, and other parties in interest, from any and all claims, causes of action and other assertions of liability arising out of the discharge of the powers and duties conferred upon such Liquidating Trustee by the Plan, this Agreement or any Order except for actions or omissions to act that are ~~determined by Final Order of the Bankruptcy Court to be~~ due to negligence, breach of fiduciary duty, gross negligence, willful misconduct or fraud. No Beneficiary or other party in interests will have or be permitted to pursue any claim or cause of action against the Liquidating Trustee, the Liquidating Trust or the ~~professionals or~~ representatives of either the Liquidating Trustee or the Liquidating Trust for making payments in accordance with or implementing the provisions of the Plan. The Liquidating Trust, but not any Beneficiary, shall indemnify, defend and hold harmless the Liquidating Trustee and the Liquidating Trustee's ~~professionals or~~ representatives from and against any and all claims, causes of action, liabilities, obligations, losses, damages or reasonable expenses (including reasonable attorneys' fees and expenses) arising in connection with or in any manner relating to the discharge of any powers and duties conferred upon the Liquidating Trustee or any ~~such professional or~~ representative by, or the performance of the services of the Liquidating Trustee or any ~~such professional or~~ representative under, this Agreement, the Plan or any Order, including, without limitation, any liability ~~or reimbursement obligation of the Liquidating Trustee under any bond obtained by the Liquidating Trustee in connection with such services,~~ other than and only to the extent determined by a Final Order of court of competent jurisdiction, which may be the Bankruptcy Court, to be due to such parties' negligence, breach of fiduciary duty, gross negligence, willful misconduct or fraud, to the fullest extent permitted by applicable law; ~~provided, that nothing in this Agreement shall preclude actions by the Liquidating Trustee against any professionals engaged by him as Liquidating Trustee for negligence or professional malpractice. Any action taken or omitted to be taken with the express approval of the Bankruptcy Court will conclusively be deemed not to constitute negligence, breach of fiduciary duty, gross negligence, willful misconduct or fraud.~~

5.76.6 Reliance by Liquidating Trustee. The Liquidating Trustee may rely, and shall be fully protected in acting on, any resolution, statement, certificate, instrument, opinion, report, notice, request, consent, order on other instrument or document that it has no reason to believe to be other than genuine and to have been signed or presented other than by the proper party or parties, or in the case of facsimile transmissions, to have been sent other than by the proper party or parties, in each case without obligation to satisfy himself that the same was given in good faith and without responsibility for errors in delivery, transmission or receipt. In the absence of his negligence, breach of fiduciary duty, willful misconduct, gross negligence, willful disregard of his duties or fraud, the Liquidating Trustee may rely as to the truth of statements and correctness of the facts and opinions expressed therein and shall be fully protected in acting thereon. ~~The Liquidating Trustee may consult with legal counsel and shall be fully protected in respect of any action taken or suffered by the Liquidating Trustee in accordance with the written opinion of legal counsel selected by him with due care. The Liquidating Trustee may at any time seek instructions from the Bankruptcy Court concerning the acquisition, management or disposition of the Trust Assets.~~

5.86.7 Action Upon Instructions. If in performing the Liquidating Trustee's duties under this Agreement, the Liquidating Trustee is required to decide between alternative courses of

action, or the Liquidating Trustee is unsure of the application of any provision of this Agreement or the Plan, then the Liquidating Trustee shall be under no duty to take or refrain from taking such action not inconsistent with this Agreement as the Liquidating Trustee shall deem advisable. ~~The Liquidating Trustee may at any time apply to the Bankruptcy Court for a determination as to the course of action to be taken by the Liquidating Trustee.~~

5.9.6.8 Books and Records. The Liquidating Trustee shall maintain, in respect of the Liquidating Trust estate, the Beneficiaries and all others to receive distributions under this Agreement, books and records relating to the ~~assets and income of the Liquidating Trust and the payment of expenses, and liabilities of and,~~ claims against or assumed by the Liquidating Trust, in such detail and for such period of time as may be necessary to enable it to make full and proper accounting in respect thereof in accordance with Section 5.9 hereof and to comply with applicable provisions of law. ~~Except as provided in Section 5.9 hereof, nothing in this Agreement requires the Liquidating Trustee to file any accounting or seek approval of any court with respect to the administration of the Liquidating Trust or as a condition for making any payment or distribution out of the Trust Assets. The US Trustee shall have the right at any time during regular business hours to inspect such books and records.~~

~~5.10—Annual Reports and Notices.~~ ~~Within 120 days after the end of each calendar year (unless the Liquidating Trust was terminated during that calendar year, and in such case, within 120 days after such termination), the Liquidating Trustee shall submit to the Bankruptcy Court (if the Case is still open), the U.S. Trustee and the Service List a written report disclosing transactions for the prior calendar year, including: (i) financial statements of the Liquidating Trust at the end of such calendar year and the receipts and disbursements of the Liquidating Trustee for the year, and (ii) a description of any action taken by the Liquidating Trustee in the performance of his duties which materially affects the Liquidating Trust. Within 60 days after the end of each calendar year, the Liquidating Trustee shall prepare and mail to each Beneficiary (not only those on the Service List) a separate statement for that Beneficiary setting forth the Beneficiary's share of items of income, gain, loss, deduction or credit for tax reporting purposes.~~

5.11.6.9 Compliance with Securities Laws. The parties intend that the rights or interests of the Beneficiaries arising under this Liquidating Trust shall not be "securities" under applicable laws, but none of the parties hereto represent or warrant that such rights or interests shall not be securities or shall be entitled to exemption from registration under applicable securities laws. If such rights or interests constitute securities, the parties hereto intend for the exemption from registration provided by Section 1145 of the Bankruptcy Code and under applicable securities laws to apply to their issuance under the Plan. The Liquidating Trustee shall file with the Securities Exchange Commission and other applicable federal and state governmental agencies the reports and other documents and take any other actions necessary to comply with federal or state securities laws, including, but not limited to, in the event that the Liquidating Trust becomes subject to the registration requirements of the Exchange Act, causing the Liquidating Trust to register pursuant to, and to comply with, the applicable reporting requirements of the Exchange Act and issuing reports to all beneficiaries of such Liquidating Trust in accordance therewith.

~~5.12.6.10~~ Timely Performance. The Liquidating Trustee will make continuing efforts to not unduly prolong the duration of the Liquidating Trust.

~~5.13~~6.11 Actions Taken on Other Than Business Day. If any payment or act under the Plan is required to be made or performed on a date that is not a business day, then the making of such payment or the performance of such act may be completed on the next succeeding business day, but shall be deemed to have been completed as of the required date.

~~5.14~~6.12 Identification of Trust Beneficiaries. In order to determine the actual names and addresses of ~~Holders of Allowed Administrative Claims and Allowed Priority Claims~~ ~~and~~ the Beneficiaries, the Liquidating Trustee shall be entitled to rely on the names and addresses set forth in the Schedules or filed proofs of claim or provided to the Liquidating Trustee by the Debtor; provided, that if there is a discrepancy between the Debtor's schedules and a filed proof of claim to which an objection has not been interposed, the proof of claim shall control. Each payment and distribution by the Liquidating Trustee shall be made in accordance with the Plan, any order of the Bankruptcy Court, and this Agreement. In the event of any inconsistency between the Plan, any order of the Bankruptcy Court, and this Agreement, the terms of the Plan shall govern.

~~5.15~~6.13 No Implied Obligations. No other further covenants or obligations shall be implied into this Agreement. The Liquidating Trustee shall not be responsible in any manner whatsoever for the correctness of any recital, statement, representation, or warranty herein, or in any document or instrument evidencing or otherwise constituting a part of the Trust Assets.

~~5.16~~6.14 Unknown Property and Liabilities. The Liquidating Trustee shall be responsible for only that property delivered to it, and shall have no duty to make, nor incur any liability for failing to make, any search for unknown property or for any liabilities.

~~5.18~~6.15 Compliance with Laws. Any and all distributions of Trust Assets ~~and proceeds of borrowings~~, if any, shall be in compliance with applicable laws, including, but not limited to, applicable federal and state securities law.

~~5.19~~6.16 Resignation; Successor Liquidating Trustee.

(a) Resignation. The Liquidating Trustee may resign as Liquidating Trustee by giving ten (10) days written notice of his resignation to the Advisory Committee. The Liquidating Trustee shall continue to serve as Liquidating Trustee at least until Administrative Expense Claims are paid in full.

(b) Removal. The Liquidating Trustee may be removed by the Advisory Committee after the Administrative Expense Claims have been paid in full.

(c) Selection of Successor. Upon any resignation or removal of the Liquidating Trustee or any vacancy in such position, a successor Liquidating Trustee may be appointed by the Advisory Committee ~~or with the approval of the Bankruptcy Court.~~

(d) Successor Trustee. Any successor Trustee appointed hereunder shall execute an instrument accepting such appointment, ~~file such acceptance with the Bankruptcy Court and in the Liquidating Trust records and mail a copy to the United States Trustee.~~ Thereupon, such successor Trustee shall, without any further act, become vested with all the estates, properties, rights, powers, trusts and duties of his predecessor trustee with like effects as

if originally named herein; provided, however, that a removed or resigning Trustee shall, nevertheless, when requested in writing by the successor Trustee, execute and deliver an instrument or instruments conveying and transferring to such successor Trustee under the Liquidating Trust all the estates, properties, rights, powers and trusts of such predecessor Trustee.

~~5.20~~6.17 Continuance of Liquidating Trust. The death, dissolution, resignation, incompetency or removal of the Liquidating Trustee shall not operate to terminate the Liquidating Trust created by this Agreement, to revoke any existing agency created under the terms of this Agreement or invalidate any action theretofore taken by the Liquidating Trustee. In the event of resignation or removal, the Liquidating Trustee promptly (a) shall execute and deliver such documents, instruments and other writings as may be ~~ordered by the Bankruptcy Court or~~ requested by a successor Trustee to effect the termination of the Liquidating Trustee's capacity under this Agreement and the conveyance of the Trust Assets then held by the Liquidating Trustee to the successor, (b) shall deliver to ~~the Bankruptcy Court or~~ the successor Trustee all documents, instruments, records and other writings related to the Liquidating Trust as may be in the possession of the Liquidating Trustee and (c) shall otherwise assist and cooperate in effecting the assumption of his obligations and functions by such successor Trustee, ~~and (d) may seek and obtain Bankruptcy Court discharge of obligations and liabilities as the Liquidating Trustee as if the Liquidating Trust were terminated pursuant to Section 8.~~

~~5.21—Preservation of Privilege. Any attorney-client privilege, work-product privilege, or other privilege or immunity in effect with respect to any documents or communications (whether written or oral), and any causes of action and other assets transferred to the Liquidating Trust (the "**Privileges**") shall vest in the Liquidating Trust and his representatives, to the full extent permitted by law. The Debtor shall be deemed to irrevocably transfer to the Liquidating Trustee, as legal successor, all rights of the Debtor and the bankruptcy estate to exercise or waive any Privileges. This transfer is self-executing, provided however, that the Liquidating Trustee and the Debtor are authorized and directed to take any and all necessary actions to effectuate the transfer of such Privileges.~~

~~5.22~~6.18 No Liability for Acts of Predecessor. No successor Liquidating Trustee shall be in any way responsible or liable for the acts or omissions of any predecessor Liquidating Trustee in office prior to the date on which such Person becomes the Liquidating Trustee, nor shall such successor Trustee be obligated to inquire into the validity or propriety of any such act or omission unless such successor Trustee expressly assumes such responsibility. Any successor Trustee shall be entitled to accept as conclusive any final accounting and statement of Trust Assets furnished to such successor Trustee by the predecessor Liquidating Trustee and shall further be responsible only for those Trust Assets properly includable in such statement.

SECTION 6

ESTATE REPRESENTATIVE

~~6.1—Status of Liquidating Trustee as Estate Representative. In addition to his rights and duties as Liquidating Trustee of the Debtor's Liquidating Trust as set forth herein, the Liquidating Trustee shall be the representative of the Estate within the meaning of Section~~

~~1123(b)(3)(B) of the Bankruptcy Code and shall have the rights and powers provided for in the Bankruptcy Code in addition to any rights and powers granted in this Agreement and in the Plan (acting in such capacity, the "Estate Representative"). The Liquidating Trustee shall be a party in interest as to all matters over which the Bankruptcy Court has jurisdiction.~~

~~6.2 — Compensation as Estate Representative and Retention of Professionals. The compensation of the Liquidating Trustee, as described in Section 5.5 above, shall include the Liquidating Trustee's service in his or her capacity as Estate Representative. Professionals hired by the Liquidating Trustee may also represent the Liquidating Trustee in his or her capacity as Estate Representative pursuant to the provisions of Section 5.4 above.~~

~~6.3 — Limited Liability of the Estate Representative. For the avoidance of doubt, the provisions of Sections 5.6, 5.7 and 5.8 above, to the extent applicable, shall include the Liquidating Trustee acting in his capacity as Estate Representative.~~

SECTION 7

DEBTOR'S DUTY OF COOPERATION AND ASSISTANCE

The Reorganized Debtor shall use all reasonable efforts to assist the Liquidating Trustee as necessary or appropriate to effectuate the purposes of the Plan and this Agreement and make available all books and records of the Debtor to enable the Liquidating Trustee to perform the Liquidating Trustee's tasks and duties under this Agreement and the Plan.

SECTION 8

TERMINATION

The Liquidating ~~Trustee~~Trust shall continue until the earlier of (i) termination of the Liquidating Trust ~~as approved by the Bankruptcy Court~~ after either payment of all Beneficiaries under the Plan or the liquidation and distribution of the proceeds of all Trust Assets; or (ii) ~~resignation pursuant to Section 5.19 of this Agreement; or (iii)~~ five (5) years after the Effective Date. Upon termination, any remaining Trust Assets shall be immediately transferred back to the Reorganized Debtor. Notwithstanding the foregoing, in the event the Liquidating Trustee shall have been unable after continuing reasonable efforts to complete the liquidation and/or distribution of all Trust Assets in the initial term of the Liquidating Trust or other circumstances require extension, the Liquidating Trustee shall ~~apply to the Bankruptcy Court to~~ extend the term of the Liquidating Trust for such periods as are necessary in the Liquidating Trustee's judgment to accomplish the purposes of the Liquidating Trust, (on notice to the Beneficiaries, and the Reorganized Debtor, ~~the US Trustee, and such other parties as the Bankruptcy Court directs~~), provided that the Advisory Committee must approve each such extension ~~must be approved by the Bankruptcy Court before the beginning of the extended term. The Liquidating Trustee shall at all times endeavor to liquidate and/or distribute the Trust Assets expeditiously, and in no event shall the Liquidating Trustee unduly prolong the duration of the Liquidating Trust. On termination of the Liquidating Trust, the Liquidating Trustee shall advise the US Trustee, the Service List and the Bankruptcy Court in writing of his termination.~~ Notwithstanding the foregoing, after the termination of the Liquidating Trust, the Liquidating Trustee may exercise all powers, authorities and discretions herein conferred solely for the purpose of liquidating and

winding up the affairs of the Liquidating Trust. Upon termination, the Liquidating Trustee shall retain the books, records and files that shall have been delivered to or created by the Liquidating Trustee. At the Liquidating Trustee's discretion, all of such records and documents may be destroyed at any time after four years from the date of termination. ~~The Liquidating Trustee may request Bankruptcy Court approval of the final annual report filed pursuant to Section 5.10, and upon court approval, the Liquidating Trustee shall be discharged from all obligations and liabilities to the Liquidating Trust or any Person who has had or may then or thereafter have an interest in the Liquidating Trust for acts or omissions in the Liquidating Trustee's capacity as the Liquidating Trustee or in any other capacity contemplated by this Trust Agreement or the Plan and the surety or sureties on any bond provided by the Liquidating Trustee under this Agreement shall be discharged and exonerated.~~

SECTION 9

MISCELLANEOUS

9.1 Notices. All notices, requests or other communications required or permitted to be made in accordance with this Agreement shall be in writing and shall be mailed by first-class mail or by overnight delivery service:

If to the Liquidating Trustee, at:

Conrad Myers, CPA
Myers & Company
6327 SW Capitol Hwy Ste 222
Portland, OR 97239

If to the Debtor, at:

Marshall Group, LLC
PO Box 887
McMinnville, OR 97128

[If the Advisory Committee, at:](#)

Notices shall be deemed delivered when actually received.

9.2 Effectiveness. This Agreement shall become effective on the Effective Date.

9.3 Counterparts. This Agreement may be executed in one or more counterparts (via facsimile or otherwise), each of which shall be deemed an original but which together shall constitute but one and the same instrument.

9.4 Governing Law. This Agreement shall be governed by construed under and interpreted in accordance with the laws of the State of Oregon.

9.5 Headings. Sections, subheadings and other headings used in this Agreement are for convenience only and shall not affect the construction of this Agreement.

9.6 Severability. Any provision of this Agreement which is prohibited or unenforceable in any jurisdiction shall not invalidate the remaining provisions of this Agreement, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable any such provision in any other jurisdiction.

9.7 Amendment and Waiver. This Agreement may be amended from time to time, (a) with respect to non-material amendments or waivers without the consent of the Beneficiaries and (b) with respect to material amendments or waivers, ~~pursuant to an order of the Bankruptcy Court on notice to the Beneficiaries, the Debtor, and the US Trustee~~with the written consent of the Advisory Committee.

9.8 Successors. This Agreement shall bind and inure to the benefit of the parties and their respective successors and assigns.

9.9 Irrevocability. The Liquidating Trust is irrevocable, but is subject to amendment as provided in this Agreement.

9.10 Enforcement and Administration. The Bankruptcy Court shall enforce and administer the provisions of this Agreement as set forth in the Plan.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement or caused this Agreement to be duly executed as of the date first above written.

THE MARSHALL GROUP, LLC AS
DEBTOR AND DEBTOR-IN-POSSESSION

CONRAD MYERS, AS LIQUIDATING
TRUSTEE

By: _____

Conrad Myers

Title: _____

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Document comparison by Workshare Professional on Monday, September 20, 2010
11:34:51 AM

Input:	
Document 1 ID	P:\DOCS\MYERSC\33286\AGR\3089706.DOC
Description	P:\DOCS\MYERSC\33286\AGR\3089706.DOC
Document 2 ID	P:\DOCS\MYERSC\33286\AGR\3089701.DOC
Description	P:\DOCS\MYERSC\33286\AGR\3089701.DOC
Rendering set	Standard

Legend:	
<u>Insertion</u>	
Deletion	
Moved from	
<u>Moved to</u>	
Style change	
Format change	
Moved deletion	
Inserted cell	
Deleted cell	
Moved cell	
Split/Merged cell	
Padding cell	

Statistics:	
	Count
Insertions	47
Deletions	61
Moved from	2
Moved to	2
Style change	0
Format changed	0
Total changes	112

In re The Marshall Group, LLC
Case No. 08-34585-rld11

INTERESTED PARTIES LIST

The Marshall Group, LLC
PO Box 887
McMinnville, OR 97128
First Class Mail

Gary U. Scharff
621 SW Morrison St., Ste. 1300
Portland, OR 97205
Electronic Notification

US Trustee, Portland
620 SW Main St., Ste. 213
Portland, OR 97205
Electronic Notification

Randy McCreith
207 NE 19th St., Ste. 100
McMinnville, OR 97128
First Class Mail

Robert L. Carlton
1000 SW Broadway, Ste. 1400
Portland, OR 97205
Electronic Notification

F. Gordon Allen/James Ray Streinz
McEwen Gisvold LLP
1100 SW 6th Ave Ste 1600
Portland OR 97204
Electronic Notification

Bankruptcy Administration
IKON Financial Services
1738 Bass Rd.,
PO Box 13708
Macon, GA 31208-3708
First Class Mail

H.E. Winters
1828 Shimoyamaguchi
Hayama Machi
Kanagawa Ken
Japan
First Class Mail

Alex Poust
Schwabe Williamson Wyatt
1211 SW Fifth Avenue, Suite 1900
Portland, OR 97204
Electronic Notification

Leon Simpson
Tonkon Torp
1600 Pioneer Tower - 888 S.W. Fifth Ave.
Portland, Oregon 97204
Electronic Notification

Advantage Nurse Staffing, Inc.
Attn: Michael Montana, President
16420 SE McGillivray Blvd., Ste. 103-251
Vancouver, WA 98683
First Class Mail

Jeanette Thomas
Perkins Coie
1120 SW Couch 10th Fl.
Portland, OR 97209
Electronic Notification

Conrad Myers
6327 SW Capital Hwy., Ste. 222
Portland, OR 97239
First Class Mail

Miles Newmark
621 SW Morrison St., #720
Portland, OR 97205
First Class Mail

Laura J. Walker
Cable Huston Benedict et al.
1001 SW Fifth Ave., Suite 2000
Portland, OR 97204-1136
Electronic Notification

Christopher L. Parnell
Farleigh Wada Witt
121 SW Morrison, Suite 600
Portland, OR 97204-3136
Electronic Notification

Sanofi Pasteur Inc
Attn Paul C Izcavazzi Sr
Discovery Dr Bldg 60
Swiftwater, PA 18370
First Class Mail

Oregon Employment Department
875 Union St NE #107
Salem, OR 97311-0030
First Class Mail

John Daniel Gragg
Seifer Yeats Zwierzynski et al
121 SW Morrison St Ste 850
Portland, OR 97204
Electronic Notification

John D. Davis
IRS Office of Chief Counsel
620 SW Main St Rm 312
Portland, OR 97205
Electronic Notification

Charese A Rohny
Charese Rohny Law Offices
1515 SW 5th Ave Ste 1010
Portland, OR 97201
Electronic Notification