

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION

In Re:

South Florida Sod, Inc.,

Chapter 11

Case No.: 6:13-bk-08466-CCJ

Debtor.

**DEBTOR'S SECOND AMENDMENT TO
AMENDED PLAN OF REORGANIZATION**

Debtor, South Florida Sod, Inc. amends the Amended Plan of Reorganization (the "Plan") filed in this case (Doc. no. 152) as follows:

1. **Article II -- Treatment And Classification Of Claims And Interests, Section D:**

D. Allowed Priority Tax Claims. Such Claims consist of Unsecured Claims of governmental units for taxes allowed under Bankruptcy Code §507(a)(8). The Debtor does not believe there are any significant priority tax claims.

is deleted and the following substituted in its place:

D. Allowed Priority Tax Claims. Such Claims consist of Unsecured Claims of governmental units for taxes allowed under Bankruptcy Code §507(a)(8). The holders of Allowed Priority Tax Claims will receive principal equal to the amount of the Allowed Priority Tax Claims, interest at a rate equal to the rate determined under applicable non bankruptcy law with the rate determined as of the calendar month in which the Plan is confirmed; and equal monthly payments of principal and interest commencing 30 days after the Effective Date and on the same date of each month thereafter over a period not exceeding five (5) years following the Petition Date. The Debtor does not believe there are any priority tax claims.

2. **Article V Means of Implementation Plan, Section A:**

A. Sale of the McCall Ranch After Confirmation. The Debtor will sell the McCall Ranch Property at auction free and clear of all liens, claims, and interests. The proceeds of the sale will be used to pay first, all of the Allowed Claims secured by liens on that property. If the remaining proceeds are not sufficient to satisfy the claims, another property of the Debtor, selected at the Debtor's discretion, shall be sold and the Allowed Claims paid with the proceeds of that sale.

is deleted and the following substituted in its place:

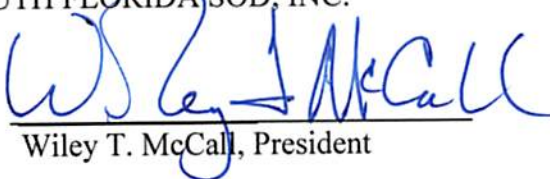
A. Sale of the McCall Ranch After Confirmation. The Debtor will sell the McCall Ranch Property at auction on February 13, 2014 free and clear of all liens, claims, interests and executory contracts. The proceeds of the sale will be used to pay all of the Allowed Claims secured by liens on that property, followed by all Allowed Claims according to the priorities in the Bankruptcy Code. If the remaining proceeds are not sufficient to satisfy all Allowed Claims, (i) the remaining proceeds shall be held in escrow with claims attaching to those proceeds pro rata according to the priorities in the Bankruptcy Code; (ii) the Debtor will list all of its remaining real estate assets with third party commercial brokers within two weeks of February 13, 2014; (iii) utilizing brokers the Debtor will use its best efforts to obtain contracts for private sale of the remaining properties to pay all remaining Allowed Claims in the six month period beginning February 13, 2014; and (iv) within two weeks of February 13, 2014 the Debtor will designate the order in which all of the remaining properties will be auctioned in the event that the Debtor has not obtained sufficient contracts for private sale to pay all of the remaining Allowed Claims. The first auction will be held no later than September 2014 and each property will be auctioned sequentially until there are sufficient proceeds to pay the Allowed Claims in full.

3. All other provisions of the Plan and the First Amendment to the Plan (Doc. no. 190) shall remain the same.

Dated this 4th day of February, 2014.

Respectfully submitted,

SOUTH FLORIDA SOD, INC.

By: 
Wiley T. McCall, President

/s/ Frank M. Wolff

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CERTIFICATE OF SERVICE

I certify that a copy of the Second Amendment to Amended Plan of Reorganization has been served on February 4, 2014 to: (i) all "filing users" through the CM/ECF filing system; and (ii) by first class United States mail, postage prepaid, to all nonfilers as listed on the mailing matrix attached to the original of this document filed with the court.

/s/ Frank M. Wolff

Frank M. Wolff