CLASS NO.	DESCRIPTION	INSIDERS (Y/N)	IMPAIRED (Y/N)	TREATMENT
				thereafter as practicable, the holder of the Allowed Class 1B Claim shall receive on account of such Allowed Secured Claim deferred cash payments totaling the Allowed Secured Class 1B Claim, of a value, as of the Effective Date equal to the interest of the holder of the Allowed Secured Class 1B Claim in the Story Building Property, paid as follows, provided that there is sufficient Net Operating Income after payment of the Class 1A Interest Payments, and Class 1A Amortization Payments: (A) Six (6) biannual installments on September 30 or April 30 (or the first business day thereafter), of interest only at rate determined by the Court calculated on the Allowed Class 1B Secured Claim, to the extent of the value of the claimholder's interest in the collateral as determined under Bankruptcy Code §506(a); commencing on a date which is at least 90 days following the later of the Effective Date or entry of an order of the Court allowing, estimating or fixing for purposes of distribution the Secured Claim in Class 1B, and continuing on each such biannual payment date thereafter, provided that there is sufficient Net Operating Income after payment of the Class 1A Interest Payments, and Class 1A Amortization Payments to make such payments after allowing for distribution to Class 1A. (B) Six (6) biannual installments on September 30 or April 30 (or the first business day thereafter), of monthly payments of interest at rate determined by the Court and principal calculated on a hypothetical thirty year amortization of the Allowed

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CLASS NO.	DESCRIPTION	INSIDERS (Y/N)	IMPAIRED (Y/N)	TREATMENT
				Class 1B Claim, to the extent of the value of the claimholder's interest in the collateral as determined under Bankruptcy Code §506(a); commencing on the next consecutive biannual payment date which comes due after the sixth (6th) biannual interest payment above, and continuing on each such biannual payment date thereafter; provided that there is sufficient Net Operating Income after payment of the Class 1A Interest Payments, and Class 1A Amortization Payments to make such payments after allowing for distribution to Class 1A. (C) One (1) final payment for the balance of the Allowed Secured Claim and all accrued interest in full on or before the next consecutive biannual payment date which comes due after the fourteenth (14th) biannual interest payment set forth above, but in no event later than February 11, 2017. The Court shall determine the appropriate interest rate to be applied to the future payment stream to be made after the Effective Date. Any defenses, objections, counterclaims, rights, rights of offset or recoupment of the Debtor or the Estate with respect to such Claims shall vest in and inure to the benefit of the Reorganized Debtor. The holder of the Allowed Class 1B Claim shall promptly execute and deliver any and all documents and take such other or further actions as are reasonably necessary, appropriate or requested by the Reorganized Debtor to effectuate the provisions of the Plan.

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CLASS NO.	DESCRIPTION	INSIDERS (Y/N)	IMPAIRED (Y/N)	TREATMENT
1C	**LIFTECH** **Collateral description = Story Building Property** **Schedule A Collateral value = $17,000,000** **Scheduled D Claim amount = $246,708**	No.	Class 1C is impaired.	On the Effective Date, the Story Building Property shall be vested in the Reorganized Debtor, subject to the lien, if any, securing the Allowed Secured Claim of Class 1C, to the extent valid, perfected and unavoidable; and to the extent of the value of the claimholder's interest in the collateral as determined under Bankruptcy Code §506(a) . On the Effective Date or as soon thereafter as practicable, the holder of the Allowed Class 1C Claim shall receive on account of such Allowed Secured Claim deferred cash payments totaling the Allowed Secured Class 1C Claim, of a value, as of the Effective Date equal to the interest of the holder of the Allowed Secured Class 1C Claim in the Story Building Property, paid as follows, provided that there is sufficient Net Operating Income after payment of the Class 1A Interest Payments, and Class 1A Amortization Payments: (A) Six (6) biannual installments on September 30 or April 30 (or the first business day thereafter), of interest only at rate determined by the Court calculated on the Allowed Class 1C Secured Claim, to the extent of the value of the claimholder's interest in the collateral as determined under Bankruptcy Code §506(a); commencing on a date which is at least 90 days following the later of the Effective Date or entry of an order of the Court allowing, estimating or fixing for purposes of distribution the Secured Claim in Class 1C, and continuing on each such biannual payment date thereafter, provided that there is sufficient Net Operating Income after payment of the Class 1C Interest Payments, and Class 1C Amortization Payments to make such payments after allowing for distribution to

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CLASS NO.	DESCRIPTION	INSIDERS (Y/N)	IMPAIRED (Y/N)	TREATMENT
				Class 1C. (B) Six (6) biannual installments on September 30 or April 30 (or the first business day thereafter), of monthly payments of interest at rate determined by the Court and principal calculated on a hypothetical thirty year amortization of the Allowed Class 1C Claim, to the extent of the value of the claimholder's interest in the collateral as determined under Bankruptcy Code §506(a); commencing on the next consecutive biannual payment date which comes due after the sixth (6th) biannual interest payment above, and continuing on each such biannual payment date thereafter; provided that there is sufficient Net Operating Income after payment of the Class 1A Interest Payments, and Class 1A Amortization Payments to make such payments after allowing for distribution to Class 1A. (C) One (1) final payment for the balance of the Allowed Secured Claim and all accrued interest in full on or before the next consecutive biannual payment date which comes due after the fourteenth (14th) biannual interest payment set forth above, but in no event later than February 11, 2017. The Court shall determine the appropriate interest rate to be applied to the future payment stream to be made after the Effective Date. Any defenses, objections, counterclaims, rights, rights of offset or recoupment of the Debtor or the Estate with respect to such Claims shall vest in and inure to the benefit of the

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CLASS NO.	DESCRIPTION	INSIDERS (Y/N)	IMPAIRED (Y/N)	TREATMENT
				Reorganized Debtor. The holder of the Allowed Class 1C Claim shall promptly execute and deliver any and all documents and take such other or further actions as are reasonably necessary, appropriate or requested by the Reorganized Debtor to effectuate the provisions of the Plan.
1D	**USV** **Story Building Property** **Schedule A Collateral value = $17,000,000** **Scheduled D Claim amount = $64,027**	No.	Class 1D is impaired.	On the Effective Date, the Story Building Property shall be vested in the Reorganized Debtor, subject to the lien, if any, securing the Allowed Secured Claim of Class 1D, to the extent valid, perfected and unavoidable; and to the extent of the value of the claimholder's interest in the collateral as determined under Bankruptcy Code §506(a) . On the Effective Date or as soon thereafter as practicable, the holder of the Allowed Class 1D Claim shall receive on account of such Allowed Secured Claim deferred cash payments totaling the Allowed Secured Class 1D Claim, of a value, as of the Effective Date equal to the interest of the holder of the Allowed Secured Class 1D Claim in the Story Building Property, paid as follows, provided that there is sufficient Net Operating Income after payment of the Class 1A Interest Payments, and Class 1A Amortization Payments: (A) Six (6) biannual installments on September 30 or April 30 (or the first business day thereafter), of interest only at rate determined by the Court calculated on the Allowed Class 1D Secured Claim, to the extent of the value of the claimholder's interest in the collateral as determined under Bankruptcy Code §506(a); commencing on a date which is at least 90 days following the later of the Effective Date or entry of an order of the Court allowing, estimating or fixing for purposes of distribution the Secured Claim

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CLASS NO.	DESCRIPTION	INSIDERS (Y/N)	IMPAIRED (Y/N)	TREATMENT
				in Class 1D, and continuing on each such biannual payment date thereafter, provided that there is sufficient Net Operating Income after payment of the Class 1A Interest Payments, and Class 1A Amortization Payments to make such payments after allowing for distribution to Class 1A. (B) Six (6) biannual installments on September 30 or April 30 (or the first business day thereafter), of monthly payments of interest at rate determined by the Court and principal calculated on a hypothetical thirty year amortization of the Allowed Class 1D Claim, to the extent of the value of the claimholder's interest in the collateral as determined under Bankruptcy Code §506(a); commencing on the next consecutive biannual payment date which comes due after the sixth (6th) biannual interest payment above, and continuing on each such biannual payment date thereafter; provided that there is sufficient Net Operating Income after payment of the Class 1A Interest Payments, and Class 1A Amortization Payments to make such payments after allowing for distribution to Class 1A. (C) One (1) final payment for the balance of the Allowed Secured Claim and all accrued interest in full on or before the next consecutive biannual payment date which comes due after the fourteenth (14th) biannual interest payment set forth above, but in no event later than February 11, 2017.

CLASS NO.	DESCRIPTION	INSIDERS (Y/N)	IMPAIRED (Y/N)	TREATMENT
				The Court shall determine the appropriate interest rate to be applied to the future payment stream to be made after the Effective Date. Any defenses, objections, counterclaims, rights, rights of offset or recoupment of the Debtor or the Estate with respect to such Claims shall vest in and inure to the benefit of the Reorganized Debtor. The holder of the Allowed Class 1D Claim shall promptly execute and deliver any and all documents and take such other or further actions as are reasonably necessary, appropriate or requested by the Reorganized Debtor to effectuate the provisions of the Plan.

Class 1A consists of the Allowed Secured Claim of Wells, which (as discussed above) asserts a Secured Claim against the Story Building Property by virtue of its Note, Deed of Trust and Assignment of Leases and Rents, among other documents. The principal balance of the Note is $11,561,397 as of April 8, 2010. The non-default interest rate under the Note is 5.6%. The Note calls for payments of principal and interest at the rate of $81,229.66. The Note provides for a maturity date of February 11, 2011.

Despite the present economy, the Debtor believes that there is substantial equity in the Story Building Property even in today's market. Pursuant to the proposed treatment under Class 1A, Well's shall be treated as fully secured, meaning that the value of its interest in the Story Building Property is equal to its Allowed Claim and that there is no deficiency. This treatment is based on the Debtor's belief that the value of the Story Building Property exceeds the Well's Secured Claim. In fact, the Debtor believes that the Story Building Property has significant value beyond Well's lien.

That the Story Building Property has significant equity and that Wells is adequately protected by a significant equity cushion is attributable to, among other things, the sizable amount of cash paid by the Debtor at the time of purchase as well as invested subsequent to closing. Of the original $27,700,000 purchase price, the Debtor paid $17,699,894.50 in cash at closing. As part of the

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purchase price, the Debtor also assumed an existing loan of JP Morgan Chase Commercial Mortgage (now serviced by Wells) which had a balance at closing of $12,369,823.36. With added costs at the time of closing, the total consideration at closing came to $30,069,717.86.

In addition, the Debtor has spent approximately $4,500,000 improving the Story Building Property subsequent to closing. An entity owned by the manager, Falcon Investment & Trades LLC ("Falcon"), invested approximately $3.4mm in the Story Building Property on an unsecured basis since the Debtor's purchase. Since 2007, the Debtor has spent approximately $4.5mm in building improvements.

As stated, the secured claim asserted by Wells has been reduced to $11,561,397 as of April 8, 2010. Thus, the Debtor believes that Wells enjoys an approximately 68% to 90% equity cushion in the Story Building Property.

In order to achieve its goal, the proposed treatment of Well's provides for primarily for a modification in two respects – the first 36 payments will continue to be interest only and the maturity date of the loan will be extended for 3 years, from February 11, 2014 to February 11, 2017.

With regard to Classes 1B (Blackhawk), 1C (Liftech) and 1D (USV), the Plan proposes to pay such claims over a period of approximately 6 years. The plan provides for 6 biannual payments of interest and 6 for biannual payments of principal and interest, with a final payment on February 11, 2010. However, the biannual payments are conditioned on sufficient Net Operating Income as defined in the Definition section. The final payment is not conditional. Upon maturity, the Debtor intends to refinance or pay the Plan obligations in full from further New Value Contributions.

As stated, the Secured Claim of Classes 1B, 1C and 1D are disputed, although treated in separate subclasses under Class 1. Except with respect to the setoff rights and claims asserted against Class 1C, the disputes respecting Classes 1B and 1D concern primarily a dispute respecting perfection of the security interests of such creditors. However, as a practical matter, the costs of the litigation may outweigh the benefits of pursuing such disputes if one takes into account the amount of such claims and the fact that the Plan proposes a full payout to creditors.

The Plan proposes that the Court shall determine the appropriate interest rate to be applied to the deferred payment stream so that such payments result in payment of the present value of the claims of the

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holders of creditors. With respect to Class 1A, the Debtor asserts that the discount rate under current market conditions is equal to or less than the contract rate, under the factors to be applied in this circuit for determining such rate under applicable law. Therefore the Debtor believes that the appropriate interest rate to be applied to the future payment stream to Class 1c should be the Note rate. In other words, any higher rate would result in Class 1A being over compensated.

Set forth below is a brief discussion of the methods for determining the appropriate rate and the Debtor's argument in that regard. The conclusions reached by Debtor may or may not be opposed by the Classes of Secured Claims. This section is included for discussion purposes only to assist the reader to evaluate the Plan. The Debtor intends to introduce evidence at the confirmation hearing. The evidence may establish a higher or lower rate. Absent consensual resolution (which the Debtor hopes to achieve prior to confirmation), the Bankruptcy Court will make the final determination with regard to the appropriate interest rate to be applied to the future payment stream.

Generally, the majority of Circuit Courts have apparently adopted the "market rate" standard for determining the appropriate interest rate to be applied to determine the present value of an income stream for purposes of confirmation. However, such courts do not agree on what it means or how it is to be determined. Some courts simply look to current market interest rates for loans of a similar type currently being made in the region. Other courts use a formula by adding an appropriate risk factor to a base rate for a "riskless" loan, such as U.S. government treasury bond rates or the prime rate. In In re Camino Real Landscape Maintenance Contractors, Inc., 818 F.2d 1503 (9th Cir. 1987); and In re Fowler, supra, 903 F.2d. 694 (9th Cir. 1990) (both cases decided prior to Till, see analysis below). The Ninth Circuit Court of Appeals adopted a case by case market rate approach. As stated by the Court in Fowler:

> Having heard testimony regarding both the market interest rates in the region and the risks associated with this debtor, the bankruptcy court used the formula approach, taking the prime rate on the date of plan confirmation, 8.75% and adding a .75% risk factor. It did err in using this approach to determine the cramdown interest rate.

[Fowler at 697]

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In utilizing the formula approach, the interest rate is adjusted for the term of the plan's repayment period by utilizing as the base rate the yield quoted for treasury bills or bonds on equivalent terms. The risk inherent in the type of collateral involved can be accounted for by utilizing an adjustment factor derived from the market for loans secured by similar collateral.

Bankruptcy courts have generally tended to reject secured creditors' arguments that the lack of an existing market for such loans precludes the use of market rates for loans to creditworthy the borrowers who have sufficient equity cushion in the collateral. Other courts use a market rate for the portion of the debt for which a market would exist, such as that portion that would satisfy a market loan-to-collateral-value ratio, and another, higher rate for the balance, perhaps the rate for a second mortgage or equity investment, and then blend the two. See, In re Boulders on the River, Inc., 164 B.R. 99, 105–06 (B.A.P. 9th Cir. 1994) (blending a 8.25% rate for 70% of the value and 12% for the excess, yielding a blended rate of 9%).

In 2004, the Supreme Court addressed the crucial question of how to select an appropriate interest rate for cramdown in Till v. SCS Credit Corporation 541 U.S. 465, 124 S. Ct. 1951, 1958-59 (2004). Although Till was a chapter 13 case, many Courts have applied it to chapter 11 cases as well. Till holds that a formula approach based upon the prime rate of interest best carries out the intention of Congress in order to determine a whether a stream of deferred payments constitutes present value of the allowed claim. 541 U.S. at 478-480, 124 S. Ct. at 1961-62. Till reversed a decision of the Court of Appeals for the Seventh Circuit that held that the pre-bankruptcy contract rate should be the presumptive rate based on the theory that cramdown involved imposing a coerced loan on the secured creditor. In rejecting that the contract rate was the appropriate rate, the Supreme Court preferred the formula approach, which starts with the prime rate, and then adjusts the applicable rate upward.

> [T]he resulting prime-plus rate of interest depends only on the state of financial markets, the circumstances of the bankruptcy estate, and the characteristics of the loan, not on the creditor's circumstances or its prior interactions with the debtor. For these reasons, the prime-plus or formula rate best comports with the purposes of the Bankruptcy Code.

[Till at 541 U.S. at 477; 124 S. Ct. at 1960].

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The Supreme Court in Till did not directly decide the proper scale for the risk adjustment factor, leaving it to a more flexible approach. However, the Supreme Court in Till did offer some guidance. The Supreme Court noted that adjustments of 1 to 3 percent seemed appropriate and suggested that large adjustments would not be appropriate because a plan cannot be confirmed unless the Bankruptcy Court finds the plan feasible. The Court stated:

> If the court determines that the likelihood of default is so high as to necessitate an 'eye-popping' interest rate, . . . the plan probably should not be confirmed.

[Till 541 U.S. at 481; 124 S. Ct. at 1962].

Many Courts have applied Till to Chapter 11 cases holding that a formula rate applies unless an efficient lending market exists for the proposed exit financing. See, In re American Homepatient, Inc., 420 F.3d 559 (6th Cir. 2005).

The current Wall Street Journal Prime rate is 3.25%. The current U.S. Government Treasury Bond rate for a three year term is 1.66%. As discussed earlier in this Disclosure Statement, the Story Building Property is a very unique property. The more than half the purchase price was cash. The Story Building Property is an *historic* landmark building; one of the very few buildings on Broadway with its own parking structure; one of the few buildings in Los Angeles that is qualified for F1, which permits manufacturing; contains a treatment room and filtration which is necessary for jewelry manufacturing and environmental protection. As stated, the cost to qualify the building for such purposes is well over $3 million. In addition, it is in a prime downtown location. Given the sizable equity cushion, and other factors, the Debtor asserts that a rate of 4% to 5% would be an appropriate rate for the Secured Claims, with a much lower rate applicable to Class 4.

2. Classes of Other Secured Claims

Other Secured Claims are Claims secured by liens on property of the Estate. The Debtor does not believe that there are any additional secured claims not classified in Class 1. However, to the extent they are found to exist, such Other Secured Claims shall be treated in Class 2; shall be deemed a separate sub-class hereunder; and shall receive the following treatment under this Plan:

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CLASS NO.	DESCRIPTION	INSIDERS (Y/N)	IMPAIRED (Y/N)	TREATMENT
2	**OTHER SECURED CLAIMS** Claimants who have asserted Class 2b Claims which are disputed are listed on the Disclosure Statement. Total Claim amount =0	No.	Class 2 is unimpaired. Holders of Allowed Class 2a Claims are not entitled to vote on this Plan.	Class 2 is unimpaired under the Plan, and the legal, equitable, and contractual rights of holders of Allowed Class 2 Claims are unaltered by the Plan. Unless the holder of an Allowed Class 2 Claim in a particular Class 2 subclass agrees to other treatment, on or as reasonably practicable after the Effective Date, such holder shall receive, at the Reorganized Debtor's option: (i) cash in the allowed amount of such holder's Allowed Class 2 Claim; (ii) the return of the collateral securing such Allowed Class 2 Claim; or, (iii) (a) the cure of any default, other than a default of the kind specified in Bankruptcy Code § 365(b)(2) that Bankruptcy Code § 1124(2) requires to be cured, with respect to such holder's Allowed Class 2 Claim, without recognition of any default rate of interest or similar penalty or charge, and upon such cure, no default shall exist; (b) the reinstatement of the maturity of such Allowed Class 2 Claim as the maturity existed before any default, without recognition of any default rate of interest or similar penalty or charge; and, (c) its unaltered legal, equitable, and contractual rights with respect to such Allowed Class 2 Claim. Any defenses, counterclaims, rights of offset or recoupment of the Debtor or the Estate with respect to such Claims shall vest in and inure to the benefit of eh Reorganized Debtor. Not later than the Exhibit Filing Date, the Debtor shall file with the Court a schedule setting forth the proposed amount necessary to pay the Allowed Class 2 Claims in full. The Confirmation Order shall constitute a conclusive determination as to the amount of the Allowed Class 2 Claims to be paid on the Effective Date. On the Effective Date, conditioned upon the receipt of the amount determined by the Bankruptcy Court to be necessary to pay such Allowed Class 2 Claim in full (unless such other treatment is agreed to or provided as set

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CLASS NO.	DESCRIPTION	INSIDERS (Y/N)	IMPAIRED (Y/N)	TREATMENT
				forth above) any holder of an Allowed Class 2 Claim shall release (and by the Confirmation Order shall be deemed to release) all liens against property of the Estate, unless option (iii) is chosen with respect to such Claim.

3. Classes Of Priority Unsecured Claims

Certain priority Claims which are referred to in Bankruptcy Code Sections 507(a) (3), (4), (5), (6) and (7) are required to be placed into Classes. These types of Claims are entitled to priority treatment as follows: the Bankruptcy Code requires that each Holder of such a Claim receive Cash on the Effective Date equal to the Allowed amount of such Claim. However, a Class of unsecured priority Claim holders may vote to accept deferred Cash payments of a value, as of the Effective Date, equal to the Allowed amount of such Claims.

The Debtor does not believe that any such claims exist. To the extent they do, the New Value Contribution shall increase by the amount of such claims. The following chart lists all Classes containing Debtor's Section 507(a) (3), (4), (5), (6), and (7) Priority Unsecured Claims and their treatment under this Plan:

CLASS NO.	DESCRIPTION	IMPAIRED (Y/N)	TREATMENT
3	**PRIORITY UNSECURED CLAIMS** Allowed Claims pursuant to 11 U.S.C. Section 507(a)(3) or (6). Estimated Amount of Allowed Claims = $0.	Class 3 is not impaired.	On the Effective Date, each Holder of an Allowed Class 3 Claim will receive Cash in an amount equal to the principal amount of the Allowed Class 3 Claim.

The aggregate amount of Cash, if any, required to pay in full all of the foregoing Class 3 Claims, if any, is referred to hereinafter as the "Priority Unsecured Claims Funding Amount".

4. Classes Of General Unsecured Claims

General unsecured Claims are unsecured Claims not entitled to priority under Bankruptcy Code Section 507(a). The following chart identifies this Plan's treatment of the Classes containing all of Debtor's general unsecured Claims:

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CLASS NO.	DESCRIPTION	IMPAIRED (Y/N)	TREATMENT
4	**GENERAL NON-INSIDER UNSECURED CLAIMS** Class 4 consists of all other general unsecured Claims, but only to the extent that such Claims are not Class 4 Claims, including, without limitation, the Allowed Unsecured Claim, if any, of Class 1. Estimated amount of Allowed Claims $3,863,376_____	Class 4B is impaired. Holders of Allowed Claims in Class 4B are entitled to vote on this Plan.	Following the Effective Date, each holder of an Allowed Claim in Class 4 shall receive: (A) A Pro Rata share of 25% of Net Operating Income for the calendar years 2012, 2013, 2014, 2015, 2016 and 2017 derived from rents generated from the Story Building Property, payable on the first Business Day following April 30 of each subsequent calendar year for the applicable period; provided that there is sufficient Net Operating Income after payment of the Class 1A Interest Payments, Class 1A Amortization Payments and payments Of Net Operating Income required to be made to Allowed Secured Claims in Classes 1B, 1C and 1D above, to make such payments of 25% after allowing for distribution to Class 1A, 1B, 1C and 1D above. (B) One (1) final payment for the balance of the Allowed Claim and all accrued interest in full on or before December 31, 2018. (C) In the event that after the Effective Date, the Reorganized Debtor, in its absolute and sole discretion, sells the Story Building Property at any time between the Effective Date and December 31, 2018, a Pro Rata share of up to 100% of the net proceeds, if any, which the Reorganized Debtor is entitled to receive from the sale of the Story Building Property, after payment of all costs of sale, commissions,

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CLASS NO.	DESCRIPTION	IMPAIRED (Y/N)	TREATMENT
			secured claims, payments to senior classes, and any and all taxes (including, without limitation, taxes from any gain on sale) , payable as soon as practicable following close of the escrow and determination of tax liability (D) To the extent that payments pursuant to paragraphs (A), (B) and (C) of this Class 4 are not equal to or greater than the Liquidation Value, a Cash payment will be made on the first Business Day after December 31, 2018, in an amount so that the aggregate amount of all payments made pursuant to paragraphs (A), (B) and (C) are equal to the present value of the Liquidation Value. Misc Provisions: (1) The holder of any Allowed Claim of Falcon Investment & Trades shall defer payment of the Pro Rata distribution to which such holder is entitled to receive on behalf of its Allowed Class 4 Distribution to the payment of the Pro Rata distribution to which the holders of Allowed Class 4 Claims, until such holders of Allowed Claims other than Falcon Investment & Trades are paid in full. (2) In no event shall distributions under paragraphs (A),(B), (C) and (D) in this Class 4 exceed the present value of any holders Allowed Class 4 Claim. Any defenses, objections, counterclaims, rights, rights of offset or recoupment of the Debtor or the Estate with respect to such Claims shall vest in and inure to the benefit of the Reorganized Debtor.

The projected amount of the Class 4 Claims is approximately $3,863,376, and are set forth on ***Exhibit "4"***. The foregoing projection does not includes amounts attributable to Claims currently Classified in Classes 1B, 1C or 1D in the aggregate amount of approximately $396,708, should the holders of such Claims have their security interests avoided. In addition, approximately $3,400,000 of the Class 4 Claims is held by Falcon Investment & Trade, an entity in which the Debtor's current manager, Mr. Mosaddegh, hold an interest. Inasmuch as Mr. Mosaddegh is not an interest holder in the Debtor, he disputes that he should be considered an insider. Nevertheless, in order to spare the estate the expense of such determination, Falcon Investment & Trade has agreed as part of the Plan to subordinate its right to payment to the other Class 4 creditors which do not qualify as "insiders" as defined under Bankruptcy Code §101(31). Accordingly, there is $463,376 of Class 4 claims which are not subordinated and not duplicative of the Classes 1B, 1C or 1D Claims. It is anticipated that such Claims will be paid first and far sooner than the time period specified for the payment of all Class 4 Claims.

Based on the Liquidation Value discussed below, it is projected that the holders Allowed Class 4 Claims will receive more under the Plan than on liquidation. Under the Plan, it is projected that Class 4 will receive 100% payment. The Court shall determine an appropriate interest rate to be applied to the future payments stream to be made to Class 4 after the Effective Date, so that such payments have a value as of the Effective Date equal to the present value of each such holder's Allowed Claim. The analysis in this Disclosure Statement has assumed a hypothetical rate for Class 4 of 2.25%.

5. Class of Interest Holders

Interest Holders are the parties who hold ownership interests (i.e., equity interest) in Debtor. The Debtor is a corporation, so the Interest Holder is a shareholder. The following chart identifies this Plan's treatment of the Class of Interest Holders:

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CLASS NO.	DESCRIPTION	IMPAIRED (Y/N)	TREATMENT
5	INTEREST HOLDERS	Class 5 is impaired. Interest Holders of this Class 6 are entitled to vote on this Plan.	If Classes 4 and 5 vote in favor of the Plan, the Interest Holders shall retain their interest in the Debtor, In the event that Classes 4 and 5 vote to reject the Plan, Class 5 shall receive no distribution under the Plan. In such event, on the Effective Date, the membership interest (except to the extent of those retained in accordance with the foregoing paragraph) shall be vested in New Value Contributor in exchange for the New Value Contribution.

D. MEANS OF EFFECTUATING THIS PLAN

1. Funding For This Plan

This Plan will be funded as follows:

A. On the Effective Date, or as soon as practicable, thereafter, the New Value Contribution shall be delivered to the Debtor.

B. On and after the Effective Date, distribution to Classes 1A, 1B, 1C, 1D, 2, 3 and 4 shall be funded from Net Operating Income.

C. To the extent that the Net Operating Income is insufficient to pay the full amount of the Allowed Claims in Classes 1A, 1B, 1C, 1D, 2, 3 and 4 on the specified maturity date, the shortfall shall be made up from one or a combination of the following, as determined by the Reorganized Debtor, in its sole and absolute discretion, contributions from the interest holder, refinance of additional loans, or sale of the Story Building Property.

D. The New Value Contribution. The Debtor's interest holder will provide on the Effective Date sufficient cash to cover payments due on the Effective Date of the Plan, including Administrative expenses. The projected amount of which is approximately

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$50,000. The Debtor's interest holder will deposit the projected amount necessary to fund such amount into the segregated DIP account, no later than 3 days prior to the Confirmation Hearing.

2. Post-Confirmation Management.

A. On or prior to the Effective Date, the Reorganized Debtor will be managed by Abraham H. Mosaddegh.

B. All property of the estate will revest on the Effective Date in the Reorganized Debtor, free and clear of all claims, liens, interests and encumbrances, except as provided for in this Plan.

3. Claims Resolution Process

A. The Debtor reserves the right to file and prosecute objections to Claims and, if necessary, a motion to estimate Claims for purposes of voting and/or distribution.

B. Any Disputed Claims or Disputed Interests may be resolved as follows:

a. The Debtor or Reorganized Debtor may file its objections to the Disputed Claims or Disputed Interests.

b. The Debtor may request that the Court estimate the allowable amount of any Disputed Claim for purposes of voting and/or distribution. However, if such estimation is only for purposes of voting such determination shall neither determine Debtor's actual liability for the Claim nor finally fix the amount of the Claim, which may be later determined by the Court to be higher or lower than the amount estimated.

c. The Reorganized Debtor reserves its right to file objections to any Claims filed after the date of this Plan. As to newly filed Claims, an order confirming this Plan shall not be res judicata, collateral estoppel, or other bar to the Reorganized Debtor or other

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party in interest's right to object to such Claims after the Effective Date.

d. The Court shall retain jurisdiction to consider all objections to Claims, including objections filed after the Effective Date.

4. Disbursing Agent/distributions

A Disbursing Agent designated for the purpose of making all Distributions provided for under this Plan shall be designated by the Reorganized Debtor and may be an employee, insider or affiliate. The Disbursing Agent may employ or contract with any Person, such as a transfer agent, to assist in or perform the distribution of assets and funds to be distributed. The Disbursing Agent shall serve without bond and shall receive compensation for distribution services rendered and expenses incurred pursuant to this Plan. The Disbursing Agent shall receive as compensation no more than one-half of one percent of net distributions disbursed.

Following the Effective Date, the Disbursing Agent shall make the Distributions to Creditors as and when required under this Plan. Except as otherwise provided by this Plan, all payments and distributions under this Plan shall be in full and final satisfaction, settlement, release and discharge of all Claims and Interests. Any Creditor may agree to accept a lesser payment or payments. Notwithstanding anything to the contrary herein, no Holder of an Allowed Claim shall receive in respect of such Claim any distribution of a value in excess of the Allowed Amount of such Claim. Except as otherwise provided by this Plan or related documents, all payments and distributions made under this Plan with respect to a particular Allowed Claim shall be allocated to the principal amount of such Allowed Claim. Any federal, state or local withholding taxes or other amounts required to be withheld under any applicable law shall be deducted from any distributions hereunder. All Holders of Claims and Interests shall be required to provide information to effectuate the withholding of such taxes.

5. Miscellaneous Issues Regarding Plan Distributions

(a) Name and Address of Holder. For purposes of all distributions under this Plan, the Disbursing Agent will be entitled to rely on the name and address of the Person holding each Allowed Claim or Interest as shown on any timely filed Proof of Claim or Interest, or, if none, on the

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name and address set forth in Debtor's most recent schedules filed with the Court, as amended from time to time, except to the extent that the Disbursing Agent first receives adequate written notice of a transfer or change of name and/or address, properly executed by the Person holding the Allowed Claim or Interest or its authorized agent. Unless otherwise agreed by a Person holding a particular Claim or Interest, all distributions shall be made by regular mail, and in all cases where delivery or distribution is effectuated by mail, the date of delivery of distribution shall be the date of mailing. Distributions made in accordance with this paragraph will be deemed delivered to the designated recipient regardless of whether such property is actually received by such Person.

(b) Unclaimed Property.

(1) Unclaimed Payments. Any funds to be distributed to Holders of Claims under this Plan shall be forfeited if such funds are not claimed by the Person entitled to payment before the later of one (1) year after Confirmation or sixty (60) days after an order Allowing the Claim of that entity becomes a Final Order; provided, however, that the Disbursing Agent takes reasonable steps to effectuate distribution to the Creditor, and further provided that unclaimed distributions of Cash shall be held by the Disbursing Agent in a segregated account until all distributions are made to such Class pursuant to this Plan. If forfeited funds thereafter remain unclaimed, they shall be disbursed to the General Account of the Reorganized Debtor to be used for operations.

6. Execution of Documents

Upon the issuance of the Confirmation Order by the Court, the Reorganized Debtor shall be authorized to take all actions necessary or appropriate to complete and consummate the transactions described herein and to enter into and implement the contracts, instruments and other agreements or documents created in connection with this Plan or to be executed and delivered pursuant to this Plan before, on, or after the Effective Date.

Within thirty (30) days after the Effective Date of this Plan, unless otherwise provided for under the Plan, Holders of Claims who have recorded liens or other security documents against property of the estate shall file releases of their liens with the appropriate government agencies (the "Release Procedures"). In the event that the foregoing claimants do not complete the Release Procedures, the Reorganized Debtor shall be granted, pursuant to the order confirming this Plan,

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power of attorney authority for the limited purpose of implementing and consummating the Release Procedures.

V.

TREATMENT OF MISCELLANEOUS ITEMS

A. EXECUTORY CONTRACTS AND UNEXPIRED LEASES

1. Assumptions

The Reorganized Debtor will assume certain pre-petition leases and executory contracts of Debtor. A specific list of all executory contracts and/or unexpired leases to be assumed by Reorganized Debtor under this Plan (the "Assumed Contract Schedule") will be filed with the Bankruptcy Court and served on the other party to such contract or lease by the Exhibit Filing Date.

On the Effective Date, each of the unexpired leases and executory contracts listed on the Assumed Contract Schedule shall be assumed as obligations of Reorganized Debtor. The Confirmation Order shall constitute an order approving the assumption of each lease and contract to be identified on the Assumed Contract Schedule. If you are a party to a lease or contract to be assumed and you object to the assumption of your lease or contract or to the proposed cure amounts alleged by the Debtor, you must file and serve your objection to the proposed assumption of your lease or contract within the deadline for objecting to the confirmation of this Plan.

2. Rejections

On the Effective Date, all executory contracts and unexpired leases that have not been specifically assumed will be deemed rejected. The Confirmation Order shall constitute an order approving the rejection of the lease or contracts not specifically assumed.

THE BAR DATE FOR FILING A PROOF OF CLAIM BASED ON A CLAIM ARISING FROM THE REJECTION OF A LEASE OR CONTRACT IS THIRTY (30) DAYS AFTER THE ENTRY OF AN ORDER CONFIRMING THIS PLAN. Any claim based on the rejection of a contract or lease will be barred if the proof of claim is not timely filed, unless the Court later orders otherwise.

B. CHANGES IN RATES SUBJECT TO REGULATORY COMMISSION APPROVAL

The Debtor is not subject to governmental regulatory commission approval of its rates.

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C. RETENTION OF JURISDICTION

After Confirmation of this Plan and after the Effective Date, in addition to jurisdiction which exists in any other court, the Court will retain such jurisdiction as is legally permissible including, without limitation, for the following purposes:

1. To resolve any and all disputes regarding the operation and interpretation of this Plan and the Confirmation Order;

2. To determine the allowability, classification or priority of Claims and Interests upon objection by Debtor, or by other parties in interest with standing to bring such objection or proceeding;

3. To determine the extent, validity and priority of any lien asserted against the property of the Reorganized Debtor or property of the Debtor's Estate;

4. To (i) construe and take action to enforce this Plan, the Confirmation Order and any other order of the Court, (ii) issue such orders as may be necessary for the implementation, execution, performance, and consummation of this Plan and the Confirmation Order, and all matters referred to in this Plan and the Confirmation Order, and (iii) determine all matters that may be pending before the Court in the Case on or before the Effective Date with respect to any Person or entity;

5. To determine (to the extent necessary) any and all applications for allowance of compensation and reimbursement of expenses of professionals for the period before, on and after the Effective Date;

6. To determine any requests for payment of Administrative Expenses;

7. To resolve any dispute regarding the implementation, execution, performance, consummation or interpretation of this Plan or the Confirmation Order;

8. To determine motions for the rejection, assumption or assignment of executory contracts or unexpired leases filed before the Effective Date and the allowance of any Claims resulting therefrom;

9. To determine all applications, motions, adversary proceedings, contested matters and any other litigated matters instituted during the Case whether before, on or after the Effective Date;

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10. To determine such other matters and for such other purposes as may be provided in the Confirmation Order;

11. To modify this Plan under Section 1127 of the Bankruptcy Code in order to remedy any apparent defect or omission in this Plan or to reconcile any inconsistency in this Plan so as to carry out its intent and purpose;

12. Except as otherwise provided in this Plan or the Confirmation Order, to issue injunctions to take such other actions or make such other orders as may be necessary or appropriate to restrain interference with this Plan or the Confirmation Order, or to restrain the execution or implementation by any Person of this Plan or the Confirmation Order;

13. To issue such orders in aid of consummation of this Plan or the Confirmation Order, notwithstanding any otherwise applicable non-bankruptcy laws, with respect to any Person, to the fullest extent authorized by the Bankruptcy Code or Bankruptcy Rules;

14. To enter a final decree closing this Chapter 11 Case; and,

15. To enter any order approving the sale or refinance of the Story Building Property to the extent requested by the Reorganized Debtor.

D. RESERVATION OF RIGHTS/LITIGATION

The Reorganized Debtor reserves its rights to object to all Claims. In addition, certain Claims may be subject to rights of offset, recoupment or counterclaims of the Debtor and/or Reorganized Debtor, and those rights are reserved by the Reorganized Debtor.

The Reorganized Debtor shall pursue Rights of Action, any and all preference actions and fraudulent transfer actions that may exist, claims litigation and estimation for the benefit of the Debtor's Estate. The Reorganized Debtor reserves the right to pursue all claims and causes of action against Liftech, USV and/or Blackhawk. The Reorganized Debtor, in its absolute and sole discretion, may settle such actions following the Effective Date without further notice or hearing, except as otherwise provided in the Plan.

Before and after the Effective Date, the Reorganized Debtor retains the right to seek a surcharge any holder of a Secured Claim pursuant to Bankruptcy Code §506(c).

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E. POST CONFIRMATION U.S. TRUSTEE FEES AND IDENTITY OF THE ESTATE REPRESENTATIVE

The Reorganized Debtor shall timely pay all fees incurred pursuant to 28 U.S.C. Section 1930 (a) (6) after Confirmation until the entry of a final decree closing this Case. The Reorganized Debtor shall be the Estate Representative for purposes of complying with all of Debtor's reporting requirements to the Court and the Office of the United States Trustee and for obtaining a final decree closing this Case.

F. POST-CONFIRMATION CLAIMS OF DEBTOR

The Reorganized Debtor shall be the Estate Representative after Confirmation for purposes of prosecuting Rights of Action.

VI.

OTHER PLAN PROVISIONS

A. EXCULPATION: NO LIABILITY FOR SOLICITATION OR PROSECUTION OF CONFIRMATION.

None of the Debtor, Debtor's professionals, the Estate, the Reorganized Debtor, Abraham H. Mosaddegh, or any of the foregoing parties' respective members, partners, officers, directors, employees, advisors, professionals, heirs, children, spouses or agents shall have or incur any liability to any holder of a Claim or Interest for any act or omission occurring on or after the Petition Date in connection with, related to, or arising out of the Case, the pursuit of confirmation of the Plan, the consummation or administration of the Plan, or property to be distributed under the Plan, except for willful misconduct or gross negligence, and in all respects, the Debtor, the Estate, the Reorganized Debtor, Abraham H. Mosaddegh, or any of the foregoing parties' respective members, partners, officers, directors, employees, advisors, professionals, heirs, children, spouses or agents shall be entitled to rely on the advice of their respective counsel with respect to their duties and responsibilities during the Case under the Plan.

B. REVOCATION OF PLAN/NO ADMISSIONS.

The Debtor reserves the right to revoke or withdraw the Plan prior to the Confirmation Date. Notwithstanding anything to the contrary in the Plan, if the Plan is not confirmed or the Effective Date

does not occur, the Plan will be null and void, and nothing contained in the Plan or the Disclosure Statement will: (a) be deemed to be an admission by the Debtor with respect to any matter set forth in the Plan, including liability on any Claim or the propriety of any Claim's classification; (b) constitute a waiver, acknowledgment, or release of any claims of the Debtor; or (c) prejudice in any manner the rights of any party in any further proceedings.

C. EXEMPTION FROM CERTAIN TRANSFER TAXES.

In accordance with Bankruptcy Code section 1146(c), the issuance, transfer or exchange of a security, or the making or delivery of an instrument of transfer under the Plan may not be taxed under any law imposing a stamp tax or similar tax. The Confirmation Order shall direct all governmental officials and agents to forego the assessment and collection of any such tax or governmental assessment and to accept for filing and recordation any of the foregoing instruments or other documents without payment of such tax or other governmental assessment.

D. LOCAL RULES 3020-1(b).

In accordance with Local Bankruptcy Rule 3020-1(b), the Reorganized Debtor shall file a status report explaining what progress has been made toward consummation of the confirmed Plan on the date set by the Court in the Confirmation Order. The Reorganized Debtor shall serve such report on the Office of the United States Trustee, the 20 largest unsecured creditors, and those parties who have requested special notice.

E. SUCCESSORS AND ASSIGNS.

The rights, benefits, and obligations of any entity named or referred to in this Plan shall be binding on, and shall inure to the benefit of, any heir, executor, administrator, successor, or assign of such entity.

F. SATURDAY, SUNDAY OR LEGAL HOLIDAY.

If any payment or act under the Plan is required to be made or performed on a day that is not a Business Day, then the payment or act may be completed on the next day that is a Business Day, in which event the payment or act will be deemed to have been completed on the required day.

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G. HEADINGS.

The headings used in the Plan or inserted for convenience only and do not constitute a portion of this Plan or in any manner affect the provisions of this Plan or their meaning.

H. SEVERABILITY OF PLAN PROVISIONS.

If, before confirmation, the Court holds than any Plan term or provision is invalid, void, or unenforceable, the Court may alter or interpret that term or provision so that it is valid and enforceable to the maximum extent possible consistent with the original purpose of that term or provision. That term or provision will then be applicable as altered or interpreted. Notwithstanding any such holding, alteration, or interpretation, the Plan's remaining terms and provisions will remain in full force and effect and will in no way be affected, impaired, or invalidated. The Confirmation Order will constitute a judicial determination providing that each Plan term and provision, as it may have been altered or interpreted in accordance with this Section, is valid and enforceable under its terms.

I. GOVERNING LAW.

Unless a rule of law or procedure is supplied by (a) federal law (including the Bankruptcy Code and Bankruptcy Rules), or (b) an express choice of law provision in any agreement, contract, instrument, or document provided for, or executed in connection with, the Plan, the rights and obligations arising under the Plan and any agreements, contracts, documents, and instruments executed in connection with the Plan shall be governed by, and construed and enforced in accordance with, the laws of the State of California without giving effect to the principles of conflict of laws thereof.

J. NO DISTRIBUTION WITH RESPECT TO DISPUTED CLAIMS

No payments of Cash or distributions of other property or other consideration of any kind shall be made on account of any Disputed Claim unless and until such Claim becomes an Allowed Claim or is deemed to be such for purposes of distribution, and then only to the extent that the Claim becomes, or is deemed to be for distribution purposes, an Allowed Claim. Unless otherwise provided in the Plan, any holder of a Claim that becomes an Allowed Claim after the Effective Date will receive any distributions to which it is entitled to have already received under the Plan within 30 days from the date that such Claim becomes an Allowed Claim.

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K. SETOFF, RECOUPMENT AND OTHER RIGHTS.

Notwithstanding anything to the contrary contained in the Plan, the Reorganized Debtor may, but shall not be required to, setoff, recoup, assert counterclaims or withhold against the distributions to be made pursuant to this Plan on account of any claims that the Debtor, the Estate, or the Reorganized Debtor may have against the entity holding an Allowed Claim; provided, however, that neither the failure to effect such a setoff or recoupment, nor the allowance of any Claim against the Debtor or the Reorganized Debtor, nor any partial or full payment during the Cases or after the Effective Date in respect of any Allowed Claim, shall constitute a waiver or release by Debtor, the Estate or the Reorganized Debtor of any claim that they may possess against such holder.

VII.

CONFIRMATION REQUIREMENTS AND PROCEDURES

PERSONS OR ENTITIES CONCERNED WITH CONFIRMATION OF THE PLAN SHOULD CONSULT WITH THEIR OWN ATTORNEYS BECAUSE THE LAW ON CONFIRMING PLAN OF REORGANIZATION IS VERY COMPLEX. The following discussion is intended solely for the purpose of alerting readers about basic confirmation issues, which they may wish to consider, as well as certain deadlines for filing claims. The Debtor CANNOT and DOES NOT represent that the discussion contained below is a complete summary of the law on this topic.

Many requirements must be met before the Court can confirm a plan. Some of the requirements include that a plan must be proposed in good faith, that the plan has been accepted (or may be crammed down), whether the plan pays creditors at least as much as creditors would receive in a Chapter 7 liquidation, and whether the plan is feasible. These requirements are not the only requirements for confirmation.

A. WHO MAY VOTE OR OBJECT

1. Who May Object to Confirmation of the Plan

Any party in interest may object to the confirmation of the Plan, but as explained below not everyone is entitled to vote to accept or reject the Plan.

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