

1 Zachariah Larson, Bar No. 7787
 2 Shara Larson, Bar No. 7786
 3 LARSON & STEPHENS
 4 810 S. Casino Center Blvd., Suite 104
 5 Las Vegas, NV 89101
 6 Tel: (702) 382-1170
 7 Fax: (702) 382-1169
 8 E-mail: zlarson@lslawnv.com
 9 Attorneys for Debtor

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7 UNITED STATES BANKRUPTCY COURT

8 DISTRICT OF NEVADA

10 In re:)
 11 WINDMILL DURANGO OFFICE, LLC,) Case No.: BK-S-10-25594-LBR
 12) Chapter 11
 13 Debtor.) **Disclosure Statement Hearing:**
 14) DATE: March 9, 2011
 15) TIME: 2:00 P.M.
 16) CTRM: 1
 17) **Plan Confirmation Hearing:**
 18) DATE: TBD
 19) TIME:
 20) CTRM:

18 **DISCLOSURE STATEMENT DESCRIBING CHAPTER 11 PLAN**

19 **TABLE OF CONTENTS**

20 **I. INTRODUCTION** 3

21 A. Purpose of This Document 4

22 B. Deadlines for Voting and Objecting; Date of Plan Confirmation Hearing 5

23 1. Time and Place of the Confirmation Hearing 5

24 2. Deadline For Voting For or Against the Plan 5

25 3. Deadline For Objecting to the Confirmation of the Plan 5

26 4. Identity of Person to Contact for More Information Regarding
 27 the Plan..... 5

28 C. Disclaimer..... 5

II. BACKGROUND 6

A. Description and History of the Debtor's Business 6

B. Principals/Affiliates of Debtor's Business 7

C. Management of the Debtor Before and After the Bankruptcy 7

D. Events Leading to Chapter 11 Filing 7

E. Significant Events..... 8

1. Bankruptcy Proceedings..... 8

2. Other Legal Proceedings 10

LARSON & STEPHENS
 810 S. Casino Center Blvd., Suite 104
 Las Vegas, Nevada 89101
 Tel: (702) 382-1170 Fax: (702) 382-1169

LARSON & STEPHENS
 810 S. Casino Center Blvd., Suite 104
 Las Vegas, Nevada 89101
 Tel: (702) 382-1170 Fax: (702) 382-1169

1	3.	Recovery of Preferential, Avoidable or Fraudulent Transfers	10
	4.	Current and Historical Financial Conditions.....	10
2	III.	SUMMARY OF THE PLAN OF REORGANIZATION.....	11
3	A.	What Creditors and Interest Holders Will Receive Under The Proposed Plan	11
4	B.	Unclassified Claims.....	11
	1.	Administrative Expenses.....	11
	2.	Priority Tax Claim.....	12
5	3.	Priority Tax Claim of Clark County.....	13
6	C.	Classified Claims and Interests.....	13
	1.	Secured Claim of Beal Bank - Class 1	13
7	2.	Potential Unsecured Claims Upon Which Debtor is a Co-Debtor - Class 2	14
8	3.	Undisputed General Unsecured Claims - Class 3	15
	4.	Interest Holders - Class 4	16
9	D.	Means of Effectuating the Plan	16
	1.	Funding for the Plan.....	16
10	2.	Post-Confirmation Management	16
	3.	Disbursing Agent	17
11	4.	Distributions on Account of Claims Allowed After the Effective Date	17
12	E.	Risk Factors	18
	F.	Other Provisions of the Plan.....	18
13	1.	Executory Contracts and Unexpired Leases.....	18
	a.	Assumptions	18
14	b.	Rejections	19
	2.	Changes in Rates Subject To Regulatory Commission Approval.....	19
15	3.	Retention of Jurisdiction	19
16	G.	Tax Consequences of Plan.....	20
17	IV.	CONFIRMATION REQUIREMENTS AND PROCEDURES	20
18	A.	Who May Vote or Object	20
	1.	Who May Object to Confirmation of the Plan	20
19	2.	Who May Vote to Accept/Reject the Plan	21
	a.	What Is an Allowed Claim/Interest	21
20	b.	What Is an Impaired Claim/Interest.....	21
	3.	Who Is <u>Not</u> Entitled to Vote.....	22
21	4.	Who Can Vote in More Than One Class	22
	5.	Votes Necessary to Confirm the Plan	22
22	6.	Votes Necessary for a Class to Accept the Plan.....	23
	7.	Treatment of Nonaccepting Classes.....	23
23	B.	Liquidation Analysis.....	23
	C.	Feasibility	24
24	V.	EFFECT OF CONFIRMATION OF PLAN.....	26
	A.	Discharge	26
25	B.	Revesting of Property in the Debtor	26
	C.	Modification of Plan.....	26
26	D.	Post-Confirmation Status Report.....	27
	E.	Post-Confirmation Conversion/Dismissal	28
27	F.	Final Decree.....	28
28	VI.	OTHER PLAN PROVISIONS	28
	A.	Vesting of Assets in the Plan Proponent	28
	B.	Release of Liens, Claims, and Equity Interests	29
	C.	Compromise and Settlement.....	29
	D.	Third Party Release	29

1 E. Exculpation..... 30
 2 F. Certification of Incorporation and Bylaws 31
 3 G. Revocation of Plan 31
 4 H. Successors and Assigns 31
 5 I. Reservation of Rights 31
 6 J. Further Assurances 32
 7 K. Severability..... 32
 8 L. Return of Security Deposits..... 32
 9 M. Filing of Additional Documents..... 33

- 6 **EXHIBIT A - LIST OF ALL ASSETS**
 7 **EXHIBIT B - FINANCIAL STATEMENTS**
 8 **EXHIBIT C - UNEXPIRED LEASES TO BE ASSUMED**
 9 **EXHIBIT D - EXECUTORY CONTRACTS TO BE REJECTED**
 10 **EXHIBIT E - LIQUIDATION ANALYSIS**
 11 **EXHIBIT F - LIST OF ADMINISTRATIVE EXPENSE CLAIMS**
 12 **EXHIBIT G - LIST OF PRIORITY UNSECURED CLAIMS**
 13 **EXHIBIT H - LIST OF UNSECURED CLAIMS ON WHICH DEBTOR IS**
 14 **CO-DEBTOR**
 15 **EXHIBIT I - LIST OF GENERAL UNSECURED CLAIMS**
 16 **EXHIBIT J - LIST OF EQUITY INTERESTS**
 17 **EXHIBIT K - AMORTIZATION SCHEDULE**

13 **I. INTRODUCTION**

15 WINDMILL DURANGO OFFICE, LLC (“Debtor” or “Proponent”) is the Debtor in a
 16 Chapter 11 bankruptcy case. On August 17, 2010, Debtor commenced a bankruptcy case by
 17 filing voluntary Chapter 11 petition under the United States Bankruptcy Code (“Code”), 11
 18 U.S.C. §101 et seq. Chapter 11 allows the Debtor, and under some circumstances, creditors and
 19 other parties in interest, to propose a plan of reorganization (“Plan”). The Plan may provide for
 20 the Debtor to reorganize by continuing to operate, to liquidate by selling assets of the estate, or a
 21 combination of both. Debtor is the party proposing the Plan sent to you in the same envelope as
 22 this document.

23 **THE DOCUMENT YOU ARE READING IS THE DISCLOSURE STATEMENT**
 24 **FOR THE ENCLOSED PLAN.**

25 This is a reorganizing Plan. In other words, the Proponent seeks to accomplish payments
 26 under the Plan by which various classes of claimants can have their claims treated. The Effective
 27 Date of the proposed Plan is twenty (20) days after the Confirmation Order is entered.

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LARSON & STEPHENS
 810 S. Casino Center Blvd., Suite 104
 Las Vegas, Nevada 89101
 Tel: (702) 382-1170 Fax: (702) 382-1169

1 **A. Purpose of This Document**

2 This Disclosure Statement summarizes what is in the Plan, and tells you certain
3 information relating to the Plan and the process the Court follows in determining whether or not
4 to confirm the Plan.

5 **READ THIS DISCLOSURE STATEMENT CAREFULLY IF YOU WANT TO**
6 **KNOW ABOUT:**

- 7 (1) **WHO CAN VOTE OR OBJECT;**
- 8 (2) **WHAT THE TREATMENT OF YOUR CLAIM IS, (i.e., what your claim**
9 **will receive if the Plan is confirmed) AND HOW THIS TREATMENT**
10 **COMPARES TO WHAT YOUR CLAIM WOULD RECEIVE IN**
11 **LIQUIDATION;**
- 12 (3) **THE HISTORY OF THE DEBTOR AND SIGNIFICANT EVENTS**
13 **DURING THE BANKRUPTCY;**
- 14 (4) **WHAT THINGS THE COURT WILL LOOK AT TO DECIDE**
15 **WHETHER OR NOT TO CONFIRM THE PLAN;**
- 16 (5) **WHAT IS THE EFFECT OF CONFIRMATION; AND**
- 17 (6) **WHETHER THIS PLAN IS FEASIBLE.**

18 This Disclosure Statement cannot tell you everything about your rights. You should
19 consider consulting your own lawyer to obtain more specific advice on how this Plan will affect
20 you and what is the best course of action for you.

21 Be sure to read the Plan as well as the Disclosure Statement. If there are any
22 inconsistencies between the Plan and the Disclosure Statement, the Plan provisions will govern.

23 The Code requires a Disclosure Statement to contain "adequate information" concerning
24 the Plan. Prior to setting a Confirmation Date, the Bankruptcy Court ("Court") will have
25 approved this document as an adequate Disclosure Statement, containing enough information to
26 enable parties affected by the Plan to make an informed judgment about the Plan. Any party can
27 now solicit votes for or against the Plan.

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1 **B. Deadlines for Voting and Objecting; Date of Plan Confirmation Hearing**

2 THE COURT HAS NOT YET CONFIRMED THE PLAN DESCRIBED IN THIS
3 DISCLOSURE STATEMENT. IN OTHER WORDS, THE TERMS OF THE PLAN ARE NOT
4 YET BINDING ON ANYONE. HOWEVER, IF THE COURT LATER CONFIRMS THE
5 PLAN, THEN THE PLAN WILL BE BINDING ON ALL CREDITORS AND INTEREST
6 HOLDERS IN THIS CASE.

7 **1. Time and Place of the Confirmation Hearing**

8 The Court will determine whether or not to confirm the Plan at the Plan Confirmation
9 Hearing assuming the Disclosure Statement is approved and the Plan Confirmation Hearing will
10 be held in Courtroom 1, Foley Federal Building, 300 S. Las Vegas Blvd., Las Vegas, NV 89101.
11 You will receive a second notice of hearing of the Plan Confirmation Hearing upon approve of
12 this Disclosure Statement.

13 **2. Deadline To Vote For or Against the Plan**

14 If you are entitled to vote, it is in your best interest to timely vote on the enclosed ballot
15 and return the ballot in the enclosed envelope to Larson & Stephens, 810 S. Casino Center Blvd.
16 #104, Las Vegas, Nevada, 89101, Attn: Zachariah Larson, Esq.

17 Unless a different date is set by the Court, your ballot must be received by five (5)
18 business days prior to the Confirmation Hearing or it will not be counted.

19 **3. Deadline For Objecting to the Confirmation of the Plan**

20 Objections to the confirmation of the Plan must be filed with the Court and served upon
21 Debtors' Counsel, Zachariah Larson, Esq., within five (5) business days prior to the
22 Confirmation Hearing.

23 **4. Identity of Person to Contact for More Information Regarding the Plan**

24 Any interested party desiring further information about the Plan should contact Debtors'
25 Counsel, Zachariah Larson, Esq.

26 **C. Disclaimer**

27 The financial data relied upon in formulating the Plan is based on Financial Statements
28 and Monthly Reports, together with an Appraisal of the 4.49 acres of developed commercial
property which comprises Debtor's major asset. The information contained in this Disclosure

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Las Vegas, Nevada 89101
Tel: (702) 382-1170 Fax: (702) 382-1169

1 Statement is provided by Debtor and Debtor's Counsel. The Plan Proponent represents that
2 everything stated in the Disclosure Statement is true to the Proponent's best knowledge. The
3 Court has yet to determine whether or not the Plan is confirmable and makes no recommendation
4 as to whether or not you should support or oppose the Plan.

5
6 **II. BACKGROUND**

7 **A. Description and History of the Debtor's Business**

8 Debtor is in the business of real estate development and currently owns 4.49 acres of
9 commercial real estate developed with a Class A office building with improvements in Clark
10 County, Nevada ("Property"). The current tenants at the property are Allegiant Air and 1-800-
11 Registry. Allegiant's lease was entered into pre-petition and was assumed by Debtor. It is not
12 expected to expire until February 28, 2018. 1-800-Registry is a post-petition lease expected to
13 expire on or about February 1, 2012.

14 In addition to offering leasing space within this Class A office building, Debtor has
15 several executory contracts for improvements and equipment to maintain the single asset of the
16 Debtor. There are executory contracts with Control Contractors, Inc., DP Air Corp., Green
17 Thumb Maintenance, Otis Elevator Company, and Jeff Susa. In addition to leasing the Property,
18 Debtor has ongoing monthly obligations including paying general monthly obligations, such as
19 utilities and maintenance upkeep including, but not limited to: HVAC maintenance, insurance,
20 cleaning, landscaping, and elevator maintenance and repairs.

21 The Property is encumbered by a lien securing a loan with a principal balance of
22 \$16,188,110.62 as of November 22, 2010 currently held by Beal Bank Nevada.

23 Debtor continued to operate until a Receiver was appointed in June 28, 2010. The
24 Receiver appointed had significantly not honored the Landlord's lease obligations, nor met the
25 needs of the tenant. It is necessary that the Debtor be allowed to properly manage the business of
26 the Debtor from the filing date and thereafter. The Receiver is no longer appointed as of the
27 filing of the instant bankruptcy and the Debtor has successfully operated and maintained the
28 property as Debtor-in-Possession since the filing of the Petition.

1 **B. Principals/Affiliates of Debtor's Business**

2 The Debtor is a limited liability company whose remaining asset consists of 4.49 acres of
3 commercial real estate developed with a Class A office building with improvements
4 ("Property"). The Class A Office space is currently being leased by tenants Allegiant Air (pre-
5 petition lease) and 1-800-Registry (post-petition lease).

6 IDC Windmill Durango, LLC is the general partner of Windmill Durango, LP which is
7 the sole member of the Debtor. The Managers for IDC Windmill Durango, LLC are made up of
8 only Jeff Susa and Jack Breslin, Trustee of the Breslin Family Trust.

9 **C. Management of the Debtor Before and After the Bankruptcy**

10 During the time period prior to the date on which the Debtor filed its bankruptcy petition,
11 the Debtor operated as a limited liability company. The Debtor is managed by Jeff Susa,
12 Manager of IDC Windmill Durango, LLC, the general partner of Windmill Durango, LP. The
13 Debtor intends to maintain the commercial property it owns in the ordinary course of business
14 upon confirmation of the Plan.

15 **D. Events Leading to Chapter 11 Filing**

16 The events leading to this Chapter 11 case are the downturn in the economy generally and
17 the Las Vegas real estate market specifically. Prior to the filing, Debtor continued to operate
18 until a Receiver was appointed in June 28, 2010. The Receiver appointed had significantly not
19 honored the Landlord's lease obligations, nor met the needs of the tenant, Allegiant Air. It is
20 necessary that the Debtor be allowed to properly manage the business of the debtor from the
21 filing date and thereafter. The Receiver is no longer appointed as of the filing of the instant
22 bankruptcy.

23 Debtor anticipates that by reorganizing its operations, Debtor will be able to operate at a
24 profit. Debtor filed its voluntary Chapter 11 petition because Debtor believes that a
25 reorganization pursuant to Chapter 11 of the Bankruptcy Code would preserve its assets and
26 would be in the best interests all of its creditors and Debtor's estate.

27 Provided Debtor's business operations continue as planned, Beal Bank Nevada's
28 collateral will not decrease in value during the pendency of these proceedings and specifically
pending entry of a Final Cash Collateral Order. Furthermore, the ongoing business and the use of

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Las Vegas, Nevada 89101
Tel: (702) 382-1170 Fax: (702) 382-1169

1 cash collateral generated will maintain and preserve the Debtor's estate and, in turn, Beal Bank
2 Nevada's collateral.

3 In the event Debtor's business operations do not remain ongoing and operating during the
4 pendency of this Chapter 11 Case, the Debtor's assets and goodwill will decrease substantially in
5 value and Debtor runs the risk of losing Allegiant Air and 1-800-Registry as its tenant. The
6 continued operation of the business is enhancing the value of Beal Bank Nevada's claim.

7 **E. Significant Events During the Bankruptcy Proceedings**

8 **1. Bankruptcy Proceedings**

9 Because the Debtor is a real estate holding company, the case is not complex, save the
10 issues related to the Debtor's lender. Accordingly, the following is a list of significant events
11 which have occurred during this case:

12 On August 17, 2010, the Debtor filed its Chapter 11 case. Shortly thereafter, the Debtor
13 began the preparation of a Plan and this Disclosure Statement.

14 There are no adversary proceedings currently pending. The Debtor has not filed any
15 adversary proceedings at this time, however, if the Court does not confirm the Plan, the Debtor
16 may be elect to pursue any claims it holds against its lenders.

17 To date, the Debtor has petitioned the Court to retain two professionals in the case,
18 Larson & Stephens, as Debtor's counsel, and Flangas McMillan Law Group, as special counsel
19 to Debtor. The Application to Employ Larson & Stephens was granted. The Application to
20 Employ Flangas McMillan Law Group, as special counsel to Debtor, was denied with leave of
21 Court to re-file with additional briefing. The Application to Employ Flangas McMillan Law
22 Group has been re-filed with the Court and is pending as of the date of filing this Disclosure
23 Statement.

24 A Final Order and Stipulation Authorizing the Use of Cash Collateral was entered on
25 November 4, 2010. Pursuant to the terms of the Cash Collateral Order, the Debtor was required
26 to pay and has paid monthly payments of \$75,000.00 to Beal Bank. The Cash Collateral Order
27 terminated on or about December 25, 2010. Since that date, the Debtor has been unable to make
28 payments for some of the ordinary business expenses that exceed the line item budget set forth in
the Cash Collateral Order. However, Debtor has continued to make the \$75,000.00 payments to

1 Beal Bank Nevada as per the Final Stipulation. As part of this plan for reorganization, the
2 Debtor will come current on all post-petition expenses arising in the ordinary course of business
3 (Administrative Expenses).

4 The Court has approved the Debtor's Motion to Assume Executory Contracts and
5 Unexpired Lease Agreements as to the following pre-petition Executory Contracts/Lease
6 Agreements:

- 7 a. Lease with Allegiant Air amended on June 23, 2008 for approximately
8 64,908 square feet for a term of ten (10) years;
- 9 b. Maintenance contract with Otis Elevators for a term of sixty months and a
10 monthly payment of \$250.00;
- 11 c. Landscape maintenance contract with Green Thumb Maintenance for a
12 perpetual term and a monthly payment of \$3,000.00;
- 13 d. UPS maintenance contract with DP Air Corp for a perpetual term and a
14 quarterly payment of \$1,463.00;
- 15 e. Temperature control maintenance contract with Control Contractors, Inc.
16 for a perpetual term and a quarterly payment of \$840.00;
- 17 f. HVAC maintenance contract with DP Air Corp for a perpetual term and a
18 quarterly payment of \$4,506.20; and
- 19 g. Property management contract with S&S Development/Jeff Susa for a
20 term of sixty months and a monthly payment of 5% of rents collected and
21 3% for renting and/or leasing the premises.

22 There are four (4) proof of claims filed to date. Except to the extent that a claim is
23 already allowed pursuant to a final non-appealable order, the Debtor reserves the right to object
24 to creditors' claims. Therefore, even if your claim is allowed for voting purposes, you may not
25 be entitled to a distribution if an objection to your claim is later upheld. The procedures for
26 resolving disputed claims are set forth in Article V of the Plan.

27 Separately, the Court set a bar date for proofs of claim in the case of January 5, 2011 for
28 general creditors and February 14, 2011 for governmental agencies (the "Bar Date"). The Bar
Date is the date after which creditors cannot file a proof of claim in this case. Importantly, if

1 your claim is listed in the Debtor's Schedules of Liabilities, and you agree with the claim amount
2 listed there, you do not need to file a proof of claim in the case. If the Debtor amends its
3 Schedules of Liabilities and your claim is affected, you will have an opportunity to file an
4 objection to any such change.

5 Since the filing of the Petition, Debtor has been vigorously attempting to negotiate in
6 good faith with Creditor Beal Bank in order to resolve the issues between the two parties.

7 **2. Other Legal Proceedings**

8 There is one lawsuit currently pending in the Eighth Judicial District Court, Clark
9 County, Nevada between the Debtor and creditor Beal Bank Nevada, Case No. A-10-613307-C.
10 The matter is presently stayed due to the pendency of this Bankruptcy.

11 **3. Recovery of Preferential, Avoidable, or Fraudulent Transfers**

12 At this time, the Debtor does not intend to pursue preference, fraudulent conveyance, or
13 other avoidance actions. The Debtor does not believe any significant transfers occurred, other
14 than to its secured creditors, during the 2 year period leading up to the filing of this case.
15 Importantly, the majority of the Debtor's significant transfers were the payment of its mortgages
16 or operating expenses.

17 The Debtor does reserve its right, however, to perform and complete an investigation with
18 regard to prepetition transactions. Although it does not believe significant transfers occurred,
19 creditors should be aware that if you received a payment or other transfer within 90 days of the
20 bankruptcy, or other transfer avoidable under the Bankruptcy Code, the Debtor may seek to avoid
21 such transfer.

22 **4. Current and Historical Financial Conditions**

23 The identity and fair market value of the estate's assets are listed in **Exhibit A**. The value
24 of the assets is based on the appraisals performed for each parcel. Copies of the appraisals are
25 available upon request, however, appraisals were forwarded to each secured lender in this case
26 with respect to the related collateral. Accordingly, secured creditors should move to protect their
27 rights in their collateral.

28 The Debtor reserves the right to re-appraise the Property prior to final confirmation of the
Plan to reflect the values at the time of confirmation. Therefore, if you are a secured lender, your

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1 secured claim may change in connection with confirmation of the Plan if the value of your
2 collateral has fallen after the date this case was filed. **If you are a secured creditor and intend**
3 **to object to any revised valuation of your collateral based on a re-appraisal, you must file**
4 **an objection to the Plan. If you are a secured lender subject to a revised appraisal, a copy**
5 **of the related appraisal will be delivered to you upon filing with the Court. All other**
6 **parties may receive copies of the Debtor's property appraisals upon request of Debtor's**
7 **counsel.**

8 III. SUMMARY OF THE PLAN OF REORGANIZATION

9 A. What Creditors and Interest Holders Will Receive Under The Proposed Plan

10 As required by the Bankruptcy Code, the Plan places claims in separate classes and
11 describes the treatment each class will receive. The Plan also states whether each class of claims
12 is impaired or unimpaired. If the Plan is confirmed, your recovery will be limited to the amount
13 provided by the Plan.

14 B. Unclassified Claims

15 Certain types of claims are automatically entitled to specific treatment under the Code.
16 They are not considered impaired, and holders of such claims do not vote on the Plan. They may,
17 however, object if, in such claim holder's view, the treatment under the Plan does not comply
18 with that required by the Code. As such, the Debtor did *not* place the following claims in any
19 class:

20 1. Administrative Expenses

21 Administrative expenses are costs or expenses of administering the Debtor's Chapter 11
22 case which are allowed under section 507(a)(2) of the Bankruptcy Code. Administrative
23 expenses also include the value of any goods or services sold to the Debtor in the ordinary course
24 of business. The Bankruptcy Code requires that all administrative expenses be paid on the
25 effective date of the Plan, unless a particular claimant agrees to a different treatment.

26 All fees required to be paid by 28 U.S.C. § 1930 will accrue and be timely paid until the
27 case is closed, dismissed, or converted to another chapter of the Code. Any U.S. Trustee Fees
28 owed on or before the effective date of this Plan will be paid on the effective date.

The following chart lists all of the Debtor's §507(a)(2) administrative claims and their treatment under the Plan (see Exhibit F for detailed information about each administrative expense claim):

<u>Name</u>	<u>Estimated Amount Owed</u>	<u>Proposed Treatment</u>
Zachariah Larson, Esq.	\$100,000.00±	Paid in full immediately after approval of fees or according to separate written agreement
Flangas McMillan Law Group	\$25,026.56±	Paid in full immediately after approval of fees or according to separate written agreement (Subject to Court Approval of Application to Employ Special Counsel)
Expenses Arising in the Ordinary Course of Business After the Petition Date	\$ 1,797.97±	Paid in full on the effective date of the Plan, or according to terms of obligation if later
Office of the U.S. Trustee Fees	\$ 500.00±	Paid in full when due per statute
Clerk's Office Fees	\$0.00	Paid in full on the effective date of the Plan
Other administrative expenses	\$0.00	Paid in full immediately after approval of fees or according to separate written agreement
TOTAL	\$ 127,324.53±	

Court Approval of Fees Required:

The Court must rule on all fees listed in this chart before the fees will be owed. For all fees except Clerk's Office fees and U.S. Trustee's fees, the professional(s) in question must file and serve a properly noticed fee application and the Court must rule on the application. Only the amount of fees allowed by the Court will be owed and required to be paid under this Plan.

2. Priority Tax Claims

Priority tax claims include certain unsecured income, employment and other taxes described by Section 507(a)(8) of the Bankruptcy Code. The Code requires that each holder of such a Section 507(a)(8) priority tax claim receive the present value of such claim in deferred cash payments, over a period not exceeding five years from the date of the order of relief.

The following chart lists all of the Debtor's Section 507(a)(8) priority tax claims and their treatment under the Plan:

<u>Description</u>	<u>Amount Owed</u>	<u>Treatment</u>
Name = Internal Revenue Service Type of tax = 1040 Date tax assessed = Pending	NONE	Pymt interval = = Est. pymt amt/interval = = Interest Rate % = % Total Payout % = %

3. **Priority Tax Claim of Clark County, Nevada**

Priority tax claims include certain unsecured property taxes assessed before the commencement of the case and last payable without penalty after one year before the date of the filing of the petition described by Code Section 507(a)(8)(B). The Code requires that each holder of such a Section 507(a)(8)(B) priority tax claim receive the present value of such claim. There is one claim entitled to priority under this Code Section.

The following chart lists all of the Debtor's Section 507(a)(8)(B) priority tax claims and their treatment under the Plan:

Description	Amount Owed	Treatment
Name = Clark County, Nevada Type of tax =Property tax Date tax assessed =	NONE	Pymt interval = Est. pymt amt/interval= Interest Rate % = % Total Payout amount % = %

As of the Date of this Disclosure Statement, the Debtor does not have any Priority Unsecured Claims as referred to in §§507(a)(1), (4), (5), (6), and (7) of the Bankruptcy Code.

C. Classified Claims and Interests

The bar date for filing claims will expire on January 5, 2011. The following are the classes set forth in the Plan, and the proposed treatment that they will receive under the plan.

1. **Secured Claim of Beal Bank - Class 1**

Allowed Secured Claims are claims secured by property of the Debtor's bankruptcy estate (or that are subject to set off) to the extent allowed as secured claims under Section 506 of the Bankruptcy Code. If the value of the collateral or setoffs securing the creditor's claim is less than the amount of the creditor's allowed claim the deficiency will be classified as a general, unsecured claim in Class 3.

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The following chart lists the two classes containing the Debtor's secured prepetition claims and its proposed treatment of those claims under the Plan:

<u>CLASS #</u>	<u>DESCRIPTION</u>	<u>INSIDERS Y/N</u>	<u>IMPAIRED Y/N</u>
1	Secured claim of: <ul style="list-style-type: none"> • Name = Beal Bank Nevada • Collateral description = First Deed of Trust on APN 176-16-210-002 • Collateral value = \$19,400,000.00 • Priority of security int. = First Deed of Trust • Principal owed = \$16,188,110.62 • Interest Rate = 2.75% Total claim amount = \$16,188,110.62	N	Y

Treatment of Class 1:

Beal Bank Nevada will be paid the total principal loan amount of \$16,188,110.62 (as of November 22, 2010) fully amortized over thirty (30) years, with principal and interest (2.75%) paid monthly at the rate of \$66,086.53, with the balance of the remaining unpaid principle all due and payable in ten (10) years at which time the remaining principal balance of \$12,189,347.85 will be paid as a final balloon payment. An Amortization Schedule for repayment of this \$16,188,110.62 obligation is attached hereto as Exhibit "K." Debtor has the right to make pre-payments of principal at any time before they are due. Debtor may make full or partial pre-payments without paying a pre-payment penalty or charge. Beal Bank Nevada will use Debtor's pre-payments to reduce the amount of Principal that Debtor owes under this loan. These payments shall begin upon thirty (30) days after the entry of the order confirming the Plan.

2. Potential Unsecured Claims Upon Which Debtor is a Co-Debtor - Class 2

General unsecured claims are unsecured claims not entitled to priority under Code Section 507(a). The following chart identifies this Plan's treatment of the class containing that portion of Debtor's general unsecured claims upon which there may be a Co-Debtor:

<u>CLASS #</u>	<u>DESCRIPTION</u>	<u>INSIDERS Y/N</u>	<u>IMPAIRED Y/N</u>
2	Total amount of claims = NONE	N	N

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 810 S. Casino Center Blvd., Suite 104
 Las Vegas, Nevada 89101
 Tel: (702) 382-1170 Fax: (702) 382-1169

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 Las Vegas, Nevada 89101
 Tel: (702) 382-1170 Fax: (702) 382-1169

Treatment of Class 2:

There are no potential co-debtor claims known to the Debtor.

3. Undisputed General Unsecured Claims - Class 3

Only claimants who file a Proof of Claim and whose claim is approved will be eligible for payment. The bar date for filing claims was January 5, 2011. Since the bar date has passed, three (3) Proofs of Claim have been filed by general unsecured creditors. These general unsecured claims total \$6,654.79.

Debtor has recently been made aware of one (1) additional pre-petition general unsecured creditor. This pre-petition general unsecured creditor is the law firm of Marquis & Aurbach who represented Debtor pre-petition in a state court action that was stayed once the petition was filed. The billings received indicate that Marquis & Aurbach's claim will be for approximately \$6,835.02. Debtor will be amending the Petition and Schedules as necessary to account for this additional unsecured creditor. The addition of the unsecured general creditor will not impair the rights of any other creditor under the terms of this Disclosure Statement.

<u>CLASS #</u>	<u>DESCRIPTION</u>	<u>INSIDERS Y/N</u>	<u>IMPAIRED Y/N</u>
3	General unsecured claims <ul style="list-style-type: none"> • Estimated total amount of claims = \$13,489.81 • Total Proof of Claims filed to Date = \$6,654.79 	N	Y (Payment delayed without interest)

Treatment of Class 3:

This class consists of all unsecured creditors and they will receive payment of 100% of their claim filed. This amount will be paid ninety (90) days after entry of the confirmation order.

23 ...
 24 ...
 25 ...
 26 ...
 27 ...
 28 ...

1 **4. Equity Interest Holders - Class 4**

2 Equity interest holders are parties who hold an ownership interest (i.e., equity interest)
 3 and are classified here in Class 4. In a corporation, entities holding preferred or common stock
 4 are equity interest holders. In a partnership, equity interest holders include both general and
 5 limited partners. In a limited liability company, the equity interest holders are the members.
 6 Finally, with respect to an individual who is a debtor, the Debtor is the equity interest holder.

7 In this case, the Debtor is a limited liability company. The following chart identifies this
 8 Plan's treatment of the class of interest holders:

9

<u>CLASS</u> #	<u>DESCRIPTION</u>	<u>INSIDERS</u> <u>Y/N</u>	<u>IMPAIRED</u> <u>Y/N</u>
4	Interest holders - Debtor	Y	Y

10

11

12

13

14

15 **Treatment of Class 4:**

16 This class shall be paid only if funds remain after all other classes of creditor(s) have been
 17 paid pursuant to the terms of the Plan.

18 **D. Means of Effectuating the Plan**

19 **1. Funding for the Plan**

20 Payments and distributions under the Plan will be funded by the Plan Proponent. The
 21 Debtor's Financial Statements are attached hereto as **Exhibit B** and outline the Debtor's sources
 22 and uses of income. Indeed, the math is not complex, insomuch as the Plan payments described
 23 in this Disclosure Statement are based entirely on the funding to be provided by the Plan
 24 Proponent.

25 **2. Post-Confirmation Management**

26 Jeff Susa will continue to manage the affairs of the Debtor. All preference and claims
 27 issues have been resolved by the Court.

28 The Debtor will continue to exist after confirmation of the Plan as a separate limited
 liability company, with all the powers of a limited liability company pursuant to Nevada law and

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1 pursuant to the Debtor's formation documents in effect prior to confirmation, except to the extent
2 such formation documents are amended by or in connection with this Plan. Any such
3 amendments are deemed to be authorized pursuant hereto and without the need for any other
4 approvals, authorizations, actions or consents.

5 **3. Disbursing Agent**

6 Debtor shall act as the Disbursing Agent for the purpose of making all distributions
7 provided for under the Plan. The Disbursing Agent shall serve without bond and shall receive no
8 compensation for distribution services rendered and expenses incurred pursuant to the Plan.

9 **4. Distributions on Account of Claims Allowed After the Effective Date**

10 Although it is not anticipated that any payments will be made other than those of the Plan
11 Proponent, except as otherwise provided in the Plan, or upon the entry of a final, non-appealable
12 order of the Bankruptcy Court, or as agreed to by the relevant parties, distributions under the Plan
13 on account of a disputed claim that becomes an allowed claim after the effective date of the Plan
14 shall be paid by the Debtor in the ordinary course or as established by the Disbursement Agent,
15 which is at least thirty (30) days after such claim becomes an allowed claim.

16 Notwithstanding anything in the Plan to the contrary, and except as otherwise agreed to
17 by the relevant parties, no partial payments and no partial distributions shall be made with respect
18 to a disputed claim until all such disputes in connection with such disputed claim have been
19 resolved by settlement among the parties or a final order of the Court. In the event that there are
20 disputed claims requiring adjudication and resolution, the Disbursement Agent shall establish
21 appropriate reserves for potential payment of such Claims pursuant to Article VII.B.2 of the Plan.

22
23 **E. Risk Factors**

24 DEBTOR WILL EXERT HIS BEST EFFORTS TO COMPLETE HIS PLAN OF
25 REORGANIZATION. HOWEVER, THERE IS NO GUARANTEE THAT DEBTOR'S
26 PROJECTIONS WILL OCCUR ON THE TIME-TABLE STATED OR THAT SOME
27 UNFORESEEN EVENT MAY RENDER PERFORMANCE IMPOSSIBLE. THEREFORE, AN
28 ELEMENT OF RISK IS ALWAYS PRESENT IN THIS PLAN OR IN ANY OTHER PLAN TO
BE PERFORMED IN THE FUTURE.

1 The primary risk related to the Debtor's Plan is inability of the Plan Proponent to make
2 his payments proposed under the Plan. If this were to occur, the Debtor would lose its
3 commercial Property.

4 **F. Other Provisions of the Plan**

5 **1. Executory Contracts and Unexpired Leases**

6 **a. Assumptions**

7 Assumption means that the Debtor has elected to continue to perform the obligations
8 under executed contracts and unexpired leases, and to cure defaults of the type that must be cured
9 under the Code, if any. This Disclosure Statement, in **Exhibit C**, lists all executed contracts and
10 unexpired leases the Debtor will assume under the Plan. **Exhibit C** also lists how the Debtor
11 will cure and compensate the other party to such contract or lease for any such defaults.

12 **If you object to the proposed cure of any defaults, or the adequacy of assurance of**
13 **performance, you must file and serve your objection to the Plan within the deadline for**
14 **objecting to the confirmation of the Plan, unless the Court sets an earlier time.**

15 The following are the unexpired leases and executory contracts to be **assumed** as
16 obligations of the reorganized Debtor under this Plan:

- 17 i. Lease with Allegiant Air amended on June 23, 2008 for approximately
18 64,908 square feet for a term of ten (10) years;
- 19 ii. Maintenance contract with Otis Elevators for a term of sixty months and a
20 monthly payment of \$250.00;
- 21 iii. Landscape maintenance contract with Green thumb Maintenance for a
22 perpetual term and a monthly payment of \$3,000.00;
- 23 iv. UPS maintenance contract with DP Air Corp for a perpetual term and a
24 quarterly payment of \$1,463.00;
- 25 v. Temperature control maintenance contract with Control Contractors, Inc.
26 for a perpetual term and a quarterly payment of \$840.00;
- 27 vi. HVAC maintenance contract with DP Air Corp for a perpetual term and a
28 quarterly payment of \$4,506.20; and

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1 vii. Property management contract with S&S Development/Jeff Susa for a
2 term of sixty months and a monthly payment of 5% of rents collected and
3 3% for renting and/or leasing the premises.

4 **b. Rejections**

5 All executory contracts and unexpired leases that are not listed in **Exhibit C** will be
6 rejected under the Plan. Consult your advisor or attorney for more specific information about
7 particular contracts or leases.

8 On the Effective Date, the following executory contracts and unexpired leases will be
9 rejected: **NONE.**

10 The order confirming the Plan shall constitute an order approving the rejection of the
11 lease or contract. If you are a party to a contract or lease to be rejected and you object to the
12 rejection of your contract or lease, you must file and serve your objection to the Plan within the
13 deadline for objecting to the confirmation of the Plan. See Disclosure Statement for the specific
14 date.

15 **THE BAR DATE FOR FILING A PROOF OF CLAIM BASED ON A CLAIM**
16 **ARISING FROM THE REJECTION OF A LEASE OR CONTRACT IS thirty (30) days from**
17 the date of the entry of the Order Confirming Debtor's Plan. Any claim based on the rejection of
18 a contract or lease will be barred if the proof of claim is not timely filed, unless the Court later
19 orders otherwise.

20 **2. Changes in Rates Subject To Regulatory Commission Approval**

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

22 **3. Retention of Jurisdiction**

23 The Court will retain jurisdiction to the extent provided by law.

24 **G. Tax Consequences of Plan**

25 CREDITORS AND INTEREST HOLDERS CONCERNED WITH HOW THE PLAN
26 MAY AFFECT THEIR TAX LIABILITY SHOULD CONSULT WITH THEIR OWN
27 ACCOUNTANTS, ATTORNEYS, AND/OR ADVISORS.

28 The following disclosure of possible tax consequences is intended solely for the purpose
of alerting readers about possible tax issues this Plan may present to the Debtor. The Proponent

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Las Vegas, Nevada 89101
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1 CANNOT and DOES NOT represent that the tax consequences contained below are the only tax
2 consequences of the Plan because the Tax Code embodies many complicated rules which make it
3 difficult to state completely and accurately all the tax implications of any action.

4 The Debtor does not anticipate any adverse tax consequences to the estate from the Plan.
5 To the extent the Debtor receives any debt forgiveness income related to this Chapter 11 case,
6 such income would not be taxable under Section 108(a)(1) of the Internal Revenue Code, 26
7 U.S.C. §§ 1, *et seq.*

8 IV. CONFIRMATION REQUIREMENTS AND PROCEDURES

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

16 To be confirmable, the Plan must meet the requirements listed in Section 1129(a) or (b)
17 of the Bankruptcy Code. These include the requirements that: (i) the Plan must be proposed in
18 good faith; (ii) at least one impaired class of claims must accept the Plan, without counting votes
19 of insiders; (iii) the Plan must distribute to each creditor and equity interest holder at least as
20 much as the creditor or equity interest holder would receive in a Chapter 7 liquidation case,
21 unless the creditor or equity interest holder votes to accept the Plan; and (iv) the Plan must be
22 feasible. These requirements are not the only requirements listed in Section 1129, and they are
23 not the only requirements for confirmation.

24 A. Who May Vote or Object?

25 1. Who May Object to Confirmation of the Plan?

26 Any party in interest may object to the confirmation of the Plan if that party believes that
27 the requirements for confirmation have not been met, but as explained below not everyone is
28 entitled to vote to accept or reject the Plan.

1 **2. Who May Vote to Accept/Reject the Plan?**

2 A creditor or interest holder has a right to vote for or against the Plan only if that creditor
3 or interest holder has a claim or equity interest which is both (1) allowed (or allowed for voting
4 purposes) and (2) classified in an impaired class.

5 **a. What Is an Allowed Claim/Interest?**

6 As noted above, a creditor or interest holder must first have an allowed claim or interest
7 to have the right to vote. Generally, any proof of claim or interest will be allowed, unless a party
8 in interest brings a motion objecting to the claim. When an objection to a claim or interest is
9 filed, the creditor or interest holder holding the claim or interest cannot vote unless the Court,
10 after notice and hearing, either overrules the objection or allows the claim or interest for voting
11 purposes pursuant to Rule 3018(a) of the Federal Rules of Bankruptcy.

12 **THE BAR DATE FOR FILING A PROOF OF CLAIM IN THIS CASE WAS**
13 **JANUARY 5, 2011 FOR GENERAL CREDITORS AND FEBRUARY 14, 2011 FOR**
14 **GOVERNMENTAL AGENCIES.**

15 A creditor or interest holder may have an allowed claim or interest even if a proof of
16 claim or interest was not timely filed. A claim is deemed allowed if (1) it is scheduled on the
17 Debtor's schedules and such claim is not scheduled as disputed, contingent, or unliquidated, and
18 (2) no party in interest has objected to the claim. An interest is deemed allowed if it is scheduled
19 and no party in interest has objected to the interest.

20 **b. What Is an Impaired Claim/Interest?**

21 As noted above, an allowed claim or interest only has the right to vote if it is in a class
22 that is impaired under the Plan. As provided in §1124, a class is impaired if the Plan alters the
23 legal, equitable, or contractual rights of the members of that class. For example, a class
24 comprised of general unsecured claims is impaired if the Plan fails to pay the members of that
25 class 100% of what they are owed or it delays payments without offering Market Interest. For
26 purposes of this Plan, Debtors believe that market interest does not exceed 10% per annum.

27 In this case, the Proponent believes that classes 1, 2, 3 and 4 are impaired and that holders
28 of claims in each of these classes are therefore entitled to vote to accept or reject the Plan.
Parties who dispute the Proponent's characterization of their claim or interest as being impaired

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810 S. Casino Center Blvd., Suite 104
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1 or unimpaired may file an objection to the Plan contending that the Proponent has incorrectly
2 characterized their claim.

3 **3. Who Is Not Entitled to Vote?**

4 The following six types of claims are **not** entitled to vote:

- 5 a) Administrative Expenses;
- 6 b) Claims that have been disallowed by an Order of the Court;
- 7 c) Claims that are not "allowed claims" (as discussed above) but have been
8 deemed "allowed" solely for voting purposes;
- 9 d) Claims in unimpaired classes;
- 10 e) Claims entitled to priority pursuant to Code sections 507(a)(2) or (a)(8);
11 and
- 12 f) Claims in classes that do not receive or retain any value under the Plan.

13 Claims in unimpaired classes are not entitled to vote because such classes are deemed to have
14 accepted the Plan. Claims entitled to priority pursuant to Code sections 507(a)(1), (a)(2), and
15 (a)(7) are not entitled to vote because such claims are not placed in classes and they are required
16 to receive certain treatment specified by the Code. Claims in classes that do not receive or retain
17 any value under the Plan do not vote because such classes are deemed to have rejected the Plan.
18 **EVEN IF YOUR CLAIM IS OF THE TYPE DESCRIBED ABOVE, YOU MAY STILL HAVE**
19 **A RIGHT TO OBJECT TO THE CONFIRMATION OF THE PLAN AND THE ADEQUACY**
20 **OF THE DISCLOSURE STATEMENT.**

21 **4. Who Can Vote in More Than One Class?**

22 A creditor whose claim has been allowed in part as a secured claim and in part as an
23 unsecured claim, or who otherwise holds claims in multiple classes, is entitled to accept or reject
24 a Plan in each capacity and should cast one ballot for each claim.

25 **5. Votes Necessary to Confirm the Plan**

26 If impaired classes exist, the Court cannot confirm the Plan unless (a) at least one
27 impaired class of Creditors has accepted the Plan without counting the votes of any insiders
28 within that class, and (b) all impaired classes have voted to accept the Plan, unless the Plan is
eligible to be confirmed by "cramdown" on non-accepting classes. These procedures are

1 complex and you are urged to seek the advice of counsel.

2 **6. Votes Necessary for a Class to Accept the Plan**

3 A class of claims is considered to have accepted the Plan if both of the following occur:
4 (a) holders of more than one-half (1/2) of the allowed claims in the class, who vote, cast his votes
5 to accept the Plan, and (b) the holders of at least two-thirds (2/3) in dollar amount of the allowed
6 claims in the class, who vote, cast his votes in favor of accepting the Plan.

7 **7. Treatment of Non-accepting Classes**

8 Even if one or more of the impaired classes do not accept the Plan, the Court may
9 nonetheless confirm the Plan if the non-accepting classes are treated in the manner required by
10 §1129 (b) of the Bankruptcy Code. The process by which non-accepting classes are forced to be
11 bound by the terms of a Plan is commonly referred to as "cramdown." The Code allows the Plan
12 to be "crammed down" on non-accepting classes of claims or interests if it meets all consensual
13 confirmation requirements except the voting requirements of 1129(a)(8) and if the Plan does not
14 "discriminate unfairly" and is "fair and equitable" toward each impaired class that has not voted
15 to accept the Plan as referred to in 11 U.S.C. §1129(b) and applicable case law.

16 **You should consult your own attorney regarding whether a "cramdown"**
17 **confirmation will affect your claim, as the variations on this general rule are numerous and**
18 **complex.**

19 **B. Liquidation Analysis**

20 To confirm a Plan, the Court must find that all creditors who do not accept the Plan will
21 receive at least as much under the Plan as such claim holders would receive in Chapter 7
22 liquidation. This is known as the "Best Interest Test," which requires a liquidation analysis.

23 In a Chapter 7 case, the Debtor's assets are usually sold by a Chapter 7 trustee. Secured
24 creditors are paid first from the sales proceeds of properties on which the secured creditor has a
25 lien. Administrative claims are paid next. Next, unsecured creditors are paid from any
26 remaining sales proceeds, according to their rights to priority. Unsecured creditors with the same
27 priority share in proportion to the amount of their allowed claim in relationship to the amount of
28 total allowed unsecured claims. Finally, interest holders receive the balance that remains after all
creditors are paid, if any.

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810 S. Casino Center Blvd., Suite 104
Las Vegas, Nevada 89101
Tel: (702) 382-1170 Fax: (702) 382-1169

1 For the Court to be able to confirm this Plan, the Court must find that all creditors and
 2 interest holders who do not accept the Plan will receive at least as much under the Plan as such
 3 holders would receive under Chapter 7 liquidation.

4 A Liquidation Analysis, in balance sheet format, is attached as **Exhibit E**. The
 5 Liquidation Analysis illustrates that all creditors and interest holders will receive at least as much
 6 under the Plan as such creditors or interest holders would receive under Chapter 7 liquidation.
 7 This information is provided by Debtor and Debtor's counsel.

8 Below is a demonstration, in tabular format, that all creditors and interest holders will
 9 receive at least as much under the Plan as such creditor or holder would receive under a Chapter
 10 7 liquidation.

<u>CLAIMS & CLASSES</u>	<u>PAYOUT PERCENTAGE UNDER THE PLAN</u>	<u>PAYOUT PERCENTAGE IN CHAPTER 7 LIQUIDATION</u>
Administrative Claims	100%	100%
Priority Tax Claims	100%	100%
Class 1 - <u>Secured Claims</u>	100%	100%
Class 2- <u>Unsecured Creditors Upon Which Debtor is a Co-Debtor</u>	N/A	0%
Class 3 - <u>General Unsecured Creditors</u>	100%	Unknown
Class 4 - <u>Insiders</u>	0%	0%

22 **C. Feasibility**

23 Another requirement for confirmation involves the feasibility of the Plan, which means
 24 that confirmation of the Plan is not likely to be followed by the liquidation, or the need for
 25 further financial reorganization, of the Debtor or any successor to the Debtor under the Plan,
 26 unless such liquidation or reorganization is proposed in the Plan.

27 ...
 28 ...
 ...

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1 There are at least two important aspects of a feasibility analysis. The first aspect
2 considers whether the Debtor will have enough cash on hand on the Effective Date of the Plan to
3 pay all the claims and expenses which are entitled to be paid on such date. The Plan Proponent
4 maintains that this aspect of feasibility is satisfied as illustrated here.

5	Cash Debtor currently has on hand	\$ <u>396,075.31</u>
6	To Pay: Administrative claims	
7	(Attorney Fees and Ordinary Course)	- <u>126,824.53</u>
8	To Pay: Statutory costs & charges	- <u>500.00</u>
9	To Pay: Other Plan Payments due	- <u>None</u>
10	on Effective Date	
11	Balance after paying these amounts	\$ <u>268,750.78</u>

12 The sources of the cash Debtor will have on hand by the Effective Date, as shown above are:

13	\$ <u>396,075.31</u>	Cash in DIP Account now
14	+ <u>159,721.96</u>	Account Receivables
15	+ <u>0.00</u>	Borrowing (Lines of Credit) on Effective Date
16	+ <u>0.00</u>	Capital Contributions
17	\$ <u>555,797.27</u>	Total

18 The second aspect of feasibility considers whether the Proponent will have enough cash
19 over the life of the Plan to make the required Plan payments. The Debtor is also owed
20 \$99,844.79 from Allegiant Airline per Court Order which has yet to be paid. Furthermore, pre-
21 petition, Debtor made loans to Windmill Durango, LP and Windmill Durango Office II, LLC.
22 After Debtor's accountant has reviewed the Debtor's books for the previous year, the amounts
23 due on those loans are \$1,099,613.02 due from Windmill Durango, LP and \$38,500.00 due from
24 Windmill Durango Office II, LLC. The extent that these loans will be recovered is yet unknown.
25 To the extent that any funds are received from either Allegiant Airline per Court Order, Windmill
26 Durango, LP, or Windmill Durango Office II, LLC, these funds shall be utilized to fund the Plan.

27 The Proponent has provided financial statements of Debtor as **Exhibit B**.
28

1 increase or reduce the amount of payments under the Plan on claims of a particular class, (2)
2 extend or reduce the time period for such payments, or (3) alter the amount of distribution to a
3 creditor whose claim is provided for by the Plan to the extent necessary to take on accounting of
4 any payment of a claim made other than under the Plan.

5 Effective as of the date hereof and subject to the limitations and rights contained in the
6 Plan: (a) the Debtor reserves the right, in accordance with the Bankruptcy Code and the
7 Bankruptcy Rules, to amend or modify the Plan prior to the entry of the confirmation order; and
8 (b) after the entry of the confirmation order, the Debtor or the reorganized Debtor, as applicable,
9 may, upon order of the Bankruptcy Court, amend or modify the Plan, in accordance with section
10 1127(b) of the Bankruptcy Code or remedy any defect or omission or reconcile any inconsistency
11 in the Plan in such manner as may be necessary to carry out the purpose and intent of the Plan;
12 provided, however, that any modification to the Plan shall not affect the rights or treatment of
13 holders of General Unsecured Claims.

14 **D. Post-Confirmation Status Report**

15 Until the entry of the final decree, the debtor shall file with the clerk, not later than twenty
16 (20) days after the end of the calendar quarter which occurs after the entry of this order, and
17 every six (6) months thereafter, a report of the action taken by the reorganized debtor and the
18 progress made toward consummation of the confirmed plan.

19 Said report shall include, at a minimum, the following information:

20 (A) A schedule of any personal property costing more than \$5,000 and any real
21 property acquired, sold or disposed of since plan confirmation and the price paid for each;

22 (B) A schedule listing each debt, the total amount required to be paid under the
23 plan, the amount required to be paid to date, the amount actually paid to date, and the
24 amount unpaid;

25 (C) A schedule of executory contracts entered into after plan confirmation;

26 (D) A statement listing each postpetition tax (i.e., income, payroll, property,
27 sales), and payee and the amount actually paid; and

28 (E) The progress toward completion of the confirmed plan and a list and status of
any pending adversary proceedings or motion and resolution expected; and

1 (F) A statement regarding the status of payment of both pre-confirmation and
2 post confirmation United States trustee quarterly fees.

3 Pursuant to LR 3022, a final decree may be entered on _____.

4 The Debtor shall file further progress reports not later than six (6) months after the initial
5 progress report is due and every six (6) months thereafter, until the estate is fully administered as
6 provided in B.R. 3022. A copy of the initial and subsequent progress reports shall be filed
7 concurrently with the Office of the United States Trustee.

8 **E. Post-Confirmation Conversion/Dismissal**

9 A creditor or party in interest may bring a motion to convert or dismiss the case under
10 §1112, after the Plan is confirmed, if there is a default in performing the Plan or pursuant to
11 Code. If the Court orders the case converted to Chapter 7 after the Plan is confirmed, then all
12 property that had been property of the Chapter 11 estate, and that has not been disbursed pursuant
13 to the Plan, will revert in the Chapter 7 estate. The automatic stay will be reimposed upon the
14 revested property, but only to the extent that relief from stay was not previously authorized by the
15 Court during this case.

16 The order confirming the Plan may also be revoked under very limited circumstances.
17 The Court may revoke the order if the order of confirmation was procured by fraud and if a party
18 in interest brings an adversary proceeding to revoke confirmation within 180 days after the entry
19 of the order of confirmation.

20 **F. Final Decree**

21 Once the estate has been fully administered, as provided in Rule 3022 of the Federal
22 Rules of Bankruptcy, the Plan Proponent, or such other party as the Court shall designate in the
23 Plan Confirmation Order, shall file a motion with the Court to obtain a final decree to close the
24 case. Alternatively, the Court may enter such a final decree on its own Motion.

25
26 **VI. OTHER PLAN PROVISIONS**

27 **A. Vesting of Assets in the Plan Proponent**

28 After confirmation of the Plan, all property of the Debtor shall vest in the Plan Proponent,
or any entity he may designate, free and clear of all liens, claims, charges or other encumbrances.

1 Without limiting the foregoing, the Debtor or the Plan Proponent, as appropriate, shall pay the
2 charges that they incur after confirmation for professionals' fees, disbursements, expenses or
3 related support services (including reasonable fees relating to the preparation of professional fee
4 applications) without application to the Bankruptcy Court.

5 **B. Release of Liens, Claims and Equity Interests**

6 Except as otherwise provided herein or in any contract, instrument, release or other
7 agreement or document entered into or delivered in connection with the Plan, upon confirmation,
8 all liens, claims, mortgages, deeds of trust, or other security interests against the Property of the
9 Debtor's estate shall be fully released and discharged.

10 **C. Compromise and Settlement**

11 Notwithstanding anything contained in this Disclosure Statement to the contrary, the
12 allowance, classification and treatment of all Claims and their respective distributions and
13 treatments in the Plan, takes into account the relative priority and rights of the claims and the
14 equity interests in each Class in connection with any contractual, legal and equitable
15 subordination rights relating to those claims, whether arising under general principles of
16 equitable subordination, section 510(b) and (c) of the Bankruptcy Code or otherwise. Pursuant to
17 the Debtor's either payment in full of the claims against it, or the surrendering of the collateral
18 related to its secured debt contained in the Plan, as of the effective date of the Plan, any and all
19 contractual, legal and equitable subordination rights, whether arising under general principles of
20 equitable subordination, section 510(b) and (c) of the Bankruptcy Code or otherwise, relating to
21 the allowance, classification and treatment of all allowed Claims and their respective
22 distributions and treatments in the Plan are settled, compromised, terminated and released.

23 **D. Third Party Release**

24 NOTWITHSTANDING ANYTHING CONTAINED IN THE PLAN TO THE
25 CONTRARY, ON THE CONFIRMATION DATE OF THE PLAN AND EFFECTIVE AS OF
26 THE CONFIRMATION DATE, THE PLAN PROPONENT AND ALL MEMBERS AND
27 MANAGERS OF THE DEBTOR SHALL RECEIVE A FULL DISCHARGE AND RELEASE
28 FROM ANY AND ALL CAUSES OF ACTION, WHETHER KNOWN OR UNKNOWN,
FORESEEN OR UNFORESEEN, LIQUIDATED OR UNLIQUIDATED, CONTINGENT OR

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Las Vegas, Nevada 89101
Tel: (702) 382-1170 Fax: (702) 382-1169

1 NON-CONTINGENT, EXISTING AS OF THE EFFECTIVE DATE IN LAW, AT EQUITY,
2 WHETHER FOR TORT, FRAUD, CONTRACT OR OTHERWISE, ARISING FROM OR
3 RELATED IN ANY WAY TO THE DEBTOR, INCLUDING, WITHOUT LIMITATION,
4 THOSE IN ANY WAY RELATED TO THE CHAPTER 11 CASE OR THE PLAN;
5 *PROVIDED, HOWEVER*, THAT THE FOREGOING "THIRD PARTY RELEASE" SHALL
6 NOT OPERATE TO WAIVE OR RELEASE ANY CAUSES OF ACTION OF ANY
7 RELEASING PARTY FROM ANY CLAIMS ARISING FROM WILLFUL MISCONDUCT OR
8 GROSS NEGLIGENCE.

9 ENTRY OF THE CONFIRMATION ORDER SHALL CONSTITUTE THE
10 BANKRUPTCY COURT'S APPROVAL, PURSUANT TO BANKRUPTCY RULE 9019, OF
11 THE THIRD PARTY RELEASE, AND FURTHER, SHALL CONSTITUTE THE
12 BANKRUPTCY COURT'S FINDING THAT THE THIRD PARTY RELEASE IS (1) IN THE
13 BEST INTERESTS OF THE DEBTOR AND ALL HOLDERS OF CLAIMS; (2) FAIR,
14 EQUITABLE AND REASONABLE; (3) GIVEN AND MADE AFTER DUE NOTICE AND
15 OPPORTUNITY FOR HEARING; AND (4) A BAR TO ANY OF THE DEBTOR'S
16 CREDITORS FROM ASSERTING ANY CLAIM AGAINST THE PLAN PROPONENT AND
17 THE DEBTOR'S MEMBERS OR MANAGERS AND PAID THROUGH THE PLAN.

18 **E. Exculpation**

19 The Plan Proponent and the Debtor's members and managers shall neither have, nor incur
20 any liability to any entity for any prepetition or post-petition act taken or omitted to be taken in
21 connection with, or related to formulating, negotiating, preparing, disseminating, implementing,
22 administering, confirming or effecting the consummation of the Plan, the Disclosure Statement
23 or any contract, instrument, release or other agreement or document created or entered into in
24 connection with the Plan or any other prepetition or post-petition act taken or omitted to be taken
25 in connection with or in contemplation of the restructuring of the Debtor; *provided, however*, that
26 the foregoing "exculpation" shall have no effect on the liability of any entity that results from any
27 such act or omission that is determined in a final order to have constituted gross negligence or
28 willful misconduct; *provided, further*, that each party exculpated pursuant to Article V of the
Plan shall be entitled to rely upon the advice of counsel concerning his, her or its duties pursuant

1 to, or in connection with, the Plan; *provided, still further*, that the foregoing exculpation shall not
2 apply to any acts or omissions expressly set forth in and preserved by the Plan or its related
3 documents.

4 **F. Certificate of Incorporation and Bylaws**

5 The articles of organization and bylaws (or other formation documents) of the Debtor
6 shall be amended as may be required to be consistent with the provisions of the Plan and the
7 Bankruptcy Code or as otherwise required by, and in a form reasonably acceptable to, the Debtor.
8 On or as soon as reasonably practicable after confirmation of the Plan, the reorganized Debtor
9 shall file a new certificate of organization with the Nevada Secretary of State, as required by
10 section 1123(a)(6) of the Bankruptcy Code.

11 **G. Revocation of Plan**

12 The Debtor reserves the right to revoke or withdraw the Plan prior to the confirmation
13 hearing and to file subsequent Chapter 11 plans. If the Debtor revokes or withdraws the Plan, or
14 if confirmation does not occur, then: (1) the Plan shall be null and void in all respects; (2) any
15 settlement or compromise embodied in the Plan, assumption or rejection of Executory Contracts
16 or Unexpired Leases effected by the Plan and any document or agreement executed pursuant
17 hereto shall be deemed null and void except as may be set forth in a separate order entered by the
18 Court; and (3) nothing contained in the Plan shall: (a) constitute a waiver or release of any
19 Claims by or against, the Debtor or any other entity; (b) prejudice in any manner the rights of the
20 Debtor or any other entity; or (c) constitute an admission, acknowledgement, offer or undertaking
21 of any sort by the Debtor or any other entity.

22 **H. Successors and Assigns**

23 The rights, benefits and obligations of any entity named or referred to herein shall be
24 binding on, and shall inure to the benefit of, any heir, executor, administrator, successor or assign
25 of such entity.

26 **I. Reservation of Rights**

27 Except as expressly set forth in the Plan, the Plan shall have no force or effect until the
28 Court enters the confirmation order. Neither the filing of the Plan, any statement or provision
contained in the Disclosure Statement, nor the taking of any action by the Debtor, the Plan

1 Proponent or any other entity with respect to the Plan shall be or shall be deemed to be an
2 admission or waiver of any rights of: (1) any Debtor with respect to the holders of claims or other
3 entity; or (2) any holder of a Claim or other entity prior to the effective date of the Plan.

4 **J. Further Assurances**

5 The Debtor or the reorganized Debtor, as applicable, all holders of Claims receiving
6 distributions under the Plan and all other entities shall, from time to time, prepare, execute and
7 deliver any agreements or documents and take any other actions as may be necessary or advisable
8 to effectuate the provisions and intent of the Plan or the confirmation order.

9 **K. Severability**

10 If, prior to confirmation of the Plan, any term or provision of the Plan is held by the Court
11 to be invalid, void or unenforceable, the Court shall have the power to alter and interpret such
12 term or provision to make it valid or enforceable to the maximum extent practicable, consistent
13 with the original purpose of the term or provision held to be invalid, void or unenforceable, and
14 such term or provision then will be applicable as altered or interpreted, *provided* that any such
15 alteration or interpretation must be in form and substance reasonably acceptable to the Debtor,
16 the Plan Proponent, and, to the extent such alteration or interpretation affects the rights or
17 treatment of holders of general unsecured claims, such claim holder.

18 **L. Return of Security Deposits**

19 Unless the Debtor agrees otherwise in a written agreement or stipulation approved by the
20 Court, all security deposits provided by the Debtor to any person or entity at any time after the
21 petition date shall be returned to the Debtor within twenty (20) days after the date of
22 confirmation, without deduction or offset of any kind.

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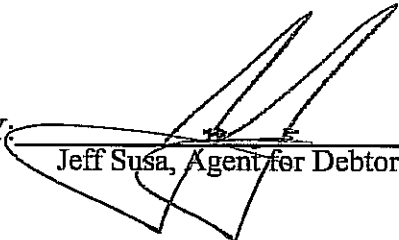
LARSON & STEPHENS
810 S. Casino Center Blvd., Suite 104
Las Vegas, Nevada 89101
Tel: (702) 382-1170 Fax: (702) 382-1169

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M. Filing of Additional Documents

On or before the Effective Date, the Debtor or the Plan Proponent may file with the Court all agreements and other documents that may be necessary or appropriate to effectuate and further evidence the terms and conditions hereof.

Respectfully submitted,

BY: 
Jeff Susa, Agent for Debtor

/s/Zachariah Larson
Zachariah Larson, Esq.
Larson & Stephens
Attorneys for the Debtor

LARSON & STEPHENS
810 S. Casino Center Blvd., Suite 104
Las Vegas, Nevada 89101
Tel: (702) 382-1170 Fax: (702) 382-1169

EXHIBIT A**LIST OF ALL ASSETS****CURRENT ASSETS***

a.	Cash on Hand	\$	0.00
b.	Debtor-in-Possession Account	\$	396,075.31
c.	Accounts Receivables ¹	\$	159,721.96

TOTAL CURRENT ASSETS		\$	555,797.27
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FIXED ASSETS

a.	Class A Office Building located at 8360 S. Durango Dr., Las Vegas, Nevada		\$19,400,000.00
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TOTAL FIXED ASSETS		\$	19,400,000.00
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OTHER ASSETS:

a.	None	\$	0.00
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TOTAL OTHER ASSETS		\$.00
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TOTAL ASSETS AT LIQUIDATION VALUE		\$	19,955,797.27
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¹ The Debtor is also owed \$99,844.79 from Allegiant Airline per Court Order which has yet to be paid. Furthermore, pre-petition, Debtor made loans to Windmill Durango, LP and Windmill Durango Office II, LLC. After Debtor's accountant has reviewed the Debtor's books for the previous year, the amounts due on those loans are \$1,099,613.02 due from Windmill Durango, LP and \$38,500.00 due from Windmill Durango Office II, LLC. The extent that these loans will be recovered is yet unknown.

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EXHIBIT B

FINANCIAL STATEMENTS

Statement of Debtor's Financial Condition has been filed along with Debtor's other schedules and these statements give a fair approximation of the condition of Debtor. No recent financial statements have been prepared.

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810 S. Casino Center Blvd., Suite 104
Las Vegas, Nevada 89101
Tel: (702) 382-1170 Fax: (702) 382-1169

EXHIBIT C**UNEXPIRED LEASES/EXECUTORY CONTRACTS TO BE ASSUMED**

<u>LEASES/CONTRACTS</u>	<u>ARREARS/DMGS</u>	<u>METHODS OF CURE</u>
<ul style="list-style-type: none"> • Lease with Allegiant Air amended on June 23, 2008 for approximately 64,908 square feet • Term: Ten (10) years • Monthly Rents: \$138,254.04* *Rent will increase annually pursuant to Lease Terms • Est. Monthly CAMS: \$19,472.40* *Vary from month to month As of 02/01/11: \$32,737.60 • Monthly Parking : \$7,120.00 	<ul style="list-style-type: none"> • Default amt = None • Actual pecuniary loss = None • Tenant owes Debtor \$259,566.75 	<ul style="list-style-type: none"> • Method of curing default & loss = N/A • Debtor will attempt to collect the monies owed from Tenant via applicable legal processes
<ul style="list-style-type: none"> • Maintenance contract with Otis Elevators • Term: Sixty (60) months • Monthly Payment: \$250.00 	<ul style="list-style-type: none"> • Default amt = None • Actual pecuniary loss = None 	<ul style="list-style-type: none"> • Method of curing default & loss = N/A
<ul style="list-style-type: none"> • Landscape maintenance contract with Green Thumb Maintenance • Term: Perpetual • Monthly Payment: \$3,000.00 	<ul style="list-style-type: none"> • Default amt = \$3,000.00 • Actual pecuniary loss = None 	<ul style="list-style-type: none"> • Method of curing default & loss = Funds available if Debtor permitted to exceed current approved budget
<ul style="list-style-type: none"> • UPS maintenance contract & HVAC maintenance w/ DP Air Corp • Term: Perpetual • Quarterly Payment: \$1,463.00 & \$4,506.20 	<ul style="list-style-type: none"> • Default amt = \$6,239.20 • Actual pecuniary loss = None 	<ul style="list-style-type: none"> • Method of curing default & loss = Funds available if Debtor permitted to exceed current approved budget
<ul style="list-style-type: none"> • Temperature control maintenance contract with Control Contractors, Inc. • Term: Perpetual • Quarterly Payment: \$840.00 	<ul style="list-style-type: none"> • Default amt = \$840.00 • Actual pecuniary loss = None 	<ul style="list-style-type: none"> • Method of curing default & loss = Funds available if Debtor permitted to exceed current approved budget
<ul style="list-style-type: none"> • Property management with S&S Development/Jeff Susa • Term: Sixty (60) months • Monthly Payment: 5% of rents collected and 3% for renting and/or leasing the premises 	<ul style="list-style-type: none"> • Default amt = None • Actual pecuniary loss = None 	<ul style="list-style-type: none"> • Method of curing default & loss = N/A

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EXHIBIT D

EXECUTORY CONTRACTS TO BE REJECTED

<u>CONTRACT</u>	<u>DEFAULT/DMGS</u>	<u>METHODS OF CURE</u>
<ul style="list-style-type: none"> • None 	<ul style="list-style-type: none"> • Default amt = N/A • Actual pecuniary loss = N/A 	<ul style="list-style-type: none"> • Method of curing default & loss = N/A

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810 S. Casino Center Blvd., Suite 104
Las Vegas, Nevada 89101
Tel: (702) 382-1170 Fax: (702) 382-1169

EXHIBIT E

LIQUIDATION ANALYSIS²

A. OVERVIEW

A chapter 11 plan cannot be confirmed unless the bankruptcy court determines that the plan is in the "best interests" of all holders of claims and interests that are impaired by the plan and that have not accepted the plan. The "best interests" test requires a bankruptcy court to find either that (i) all members of an impaired class of claims or interests have accepted the plan or (ii) the plan will provide a member who has not accepted the plan with a recovery of property of a value, as of the effective date of the plan, that is not less than the amount that such holder would recover if the Debtor was liquidated under chapter 7 of the Bankruptcy Code. The property in question here would have a liquidated value equal to its appraised value, less foreclosure costs and fees.

B. UNDERLYING ASSUMPTIONS AND DISCLAIMER

This liquidation analysis (the "**Liquidation Analysis**") was prepared in connection with the filing of the Debtor's Disclosure Statement and Plan.

The Debtor has prepared this Liquidation Analysis based on a hypothetical liquidation under chapter 7 of the Bankruptcy Code. The determination of the costs of, and proceeds from, the hypothetical liquidation of the Debtor's assets in a chapter 7 case is an uncertain process involving the extensive use of estimates and assumptions that, although considered reasonable by the Debtor, are inherently subject to significant business, economic and competitive uncertainties, and contingencies beyond the control of the Debtor and its legal advisors. Inevitably, some assumptions in the Liquidation Analysis would not materialize in an actual chapter 7 liquidation, and unanticipated events and circumstances could affect the ultimate results in an actual chapter 7 liquidation.

It is assumed, among other things, that the hypothetical liquidation under chapter 7 would commence under the direction of a court-appointed trustee and would continue for a period of time, during which time all of the Debtor's major assets would be sold or surrendered to its respective lien holders, and the cash proceeds, if any, net of liquidation related costs, would then be distributed to creditors in accordance with relevant law.

THE LIQUIDATION ANALYSIS IS NOT INTENDED AND SHOULD NOT BE USED FOR ANY OTHER PURPOSE. THE LIQUIDATION ANALYSIS DOES NOT PURPORT TO BE A VALUATION OF THE DEBTOR'S ASSETS AS A GOING CONCERN, AND THERE MAY BE A SIGNIFICANT DIFFERENCE BETWEEN THE LIQUIDATION ANALYSIS

² All capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Disclosure Statement. To the extent that a definition of a term in the text of this Exhibit C to the Disclosure Statement and the definition of such term in the Disclosure Statement is inconsistent, the definition included in the Disclosure Statement shall control.

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1 AND THE VALUES THAT MAY BE REALIZED IN AN ACTUAL LIQUIDATION. THIS
2 ANALYSIS ASSUMES "LIQUIDATION VALUES" BASED ON APPRAISALS, WHERE
3 AVAILABLE, AND THE DEBTOR'S BUSINESS JUDGEMENT, WHERE APPRAISALS
4 ARE NOT AVAILABLE.

5 THE UNDERLYING FINANCIAL INFORMATION IN THE LIQUIDATION
6 ANALYSIS WAS NOT COMPILED OR EXAMINED BY ANY INDEPENDENT
7 ACCOUNTANTS. NEITHER THE DEBTOR NOR ITS ADVISORS MAKE ANY
8 REPRESENTATION OR WARRANTY THAT THE ACTUAL RESULTS WOULD OR
9 WOULD NOT APPROXIMATE THE ESTIMATES AND ASSUMPTIONS REPRESENTED
10 IN THE LIQUIDATION ANALYSIS. ACTUAL RESULTS COULD VARY MATERIALLY.
11 THIS ANALYSIS ASSUMES "LIQUIDATION VALUES" BASED ON APPRAISALS,
12 WHERE AVAILABLE AND WHEN APPLICABLE, AND THE DEBTOR'S BUSINESS
13 JUDGMENT, WHERE APPRAISALS ARE NOT AVAILABLE.

14 **C. SUMMARY NOTES TO THIS LIQUIDATION ANALYSIS**

15 The Liquidation Analysis should be read in conjunction with the following notes and
16 assumptions:

17 1. Dependence on Unaudited Financial Statements. This Liquidation Analysis
18 contains estimates that are still under review and it remains subject to further legal and
19 accounting analysis.

20 2. Preference or Fraudulent Transfers. No recovery or related litigation costs
21 attributed to any potential avoidance actions under the Bankruptcy Code, including potential
22 preference or fraudulent transfer actions are assumed within this analysis due to, among other
23 issues, anticipated disputes about these matters.

24 3. Duration of the Liquidation Process. The Debtor has assumed that the liquidation
25 would involve very little operations. Thus, this Liquidation Analysis assumes the liquidation
26 would be completed within twelve (12) months. In an actual liquidation the wind down process
27 and time period(s) could vary thereby impacting recoveries. For example, the potential for
28 priority, contingent and other claims, litigation, rejection costs and the final determination of
allowed claims could substantially impact both the timing and amount of the distribution of the
asset proceeds to the creditors. Accordingly, there can be no assurance that the values reflected
in this Liquidation Analysis would be realized if the Debtor was, in fact, to undergo such a
liquidation.

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810 S. Casino Center Blvd., Suite 104
Las Vegas, Nevada 89101
Tel: (702) 382-1170 Fax: (702) 382-1169

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 Las Vegas, Nevada 89101
 Tel: (702) 382-1170 Fax: (702) 382-1169

1	CURRENT ASSETS*	
2	a. Cash on Hand	\$ 0.00
3	b. Debtor-in-Possession Account	\$ 396,075.31
4	c. Accounts Receivables ³	\$ 159,721.96
5	TOTAL CURRENT ASSETS	<u>\$ 555,797.27</u>
6	FIXED ASSETS	
7	b. Class A Office Building located at 8360 S. Durango Dr., Las Vegas, Nevada	\$19,400,000.00
8	TOTAL FIXED ASSETS	<u>\$19,400,000.00</u>
9	OTHER ASSETS:	
10	b. None	\$ 0.00
11	TOTAL OTHER ASSETS	<u>\$.00</u>
12	TOTAL ASSETS AT LIQUIDATION VALUE	\$19,955,797.27
13	Less:	
14	Chapter 7 trustee fees and expenses	To Be Determined
15	Less:	
16	Chapter 11 administrative expenses	\$125,526.56
17	Less:	
18	Priority claims, excluding admin. expense claims	\$0.00
19	Less:	
20	Debtor's claimed exemptions	<u>\$ 0.00</u>
21	(1) Balance for unsecured claims (Filed Proofs of Claim)	<u>\$6,654.79</u>
22	(2) Total amount of unsecured claims	<u>\$132,181.35</u>
23	% Of Claims Which Unsecured Creditors Would Receive or Retain	
24	in a Ch. 7 Liquidation (after Chapter 7 estimated costs⁴):	5% or less
25	% Of Claims Which Unsecured Creditors Will Receive or	
26	Retain Under This Plan:	<u>100%</u>

³ The Debtor is also owed \$99,844.79 from Allégiant Airline per Court Order which has yet to be paid. Furthermore, pre-petition, Debtor made loans to Windmill Durango, LP and Windmill Durango Office II, LLC. After Debtor's accountant has reviewed the Debtor's books for the previous year, the amounts due on those loans are \$1,099,613.02 due from Windmill Durango, LP and \$38,500.00 due from Windmill Durango Office II, LLC. The extent that these loans will be recovered is yet unknown. To the extent that any funds are recovered from these entities, the funds shall be utilized to fund the Plan.

⁴ Chapter 7 Liquidation Costs. These are estimated at 10%. Pursuant to section 726 of the Bankruptcy Code, the allowed administrative expenses incurred by a Chapter 7 trustee, including, but not limited to, expenses affiliated with selling the Debtor's assets, will be entitled to payment in full prior to any distribution to Chapter 11 administrative and other priority claims. It is anticipated that creditors' recoveries would be extinguished by the secured claims of the Debtor's first lien holder, leaving no recovery for unsecured creditors.

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 810 S. Casino Center Blvd., Suite 104
 Las Vegas, Nevada 89101
 Tel: (702) 382-1170 Fax: (702) 382-1169

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EXHIBIT F

LIST OF ADMINISTRATIVE EXPENSE CLAIMS

UNCLASSIFIED CLAIMS- ADMINISTRATIVE CLAIMS					
Name	Amounts (Allowed + Estimated = Total Amount - Paid = Total Due)				
	Allowed	Estimated	Total Amt.	Paid	Total Due
Zachariah Larson, Esq.		\$ 100,000.00			
Flangas McMillan Law Group		\$ 25,026.56			
Expenses Arising in the Ordinary Course of Business Post-Petition		\$ 1,797.97			
Office of the U.S. Trustee Fees		\$ 500.00			
Clerk's Office Fees					
Other administrative expenses					
TOTAL AMOUNTS		\$ 127,324.53			

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EXHIBIT G

LIST OF PRIORITY UNSECURED CLAIMS

CLASSIFIED CLAIMS: §507(a)(8)(B) PRIORITY CLAIMS						
Name	Insider Y/N	Impaired Y/N	SCHEDULED CLAIMS		FILED CLAIMS	
			Amount	D/C/U*	Amount	Objection
NONE			\$ 0.00			
TOTAL AMOUNT FOR PRIORITY UNSECURED CLAIMS			\$ 0.00			

*Disputed/contingent/unliquidated

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810 S. Casino Center Blvd., Suite 104
Las Vegas, Nevada 89101
Tel: (702) 382-1170 Fax: (702) 382-1169

EXHIBIT H

LIST OF UNSECURED CLAIMS UPON WHICH DEBTOR IS A CO-DEBTOR

CLASSIFIED CLAIMS: UNSECURED CLAIMS UPON WHICH DEBTOR IS A CO-DEBTOR							
Class	Name	Insider Y/N	Impaired Y/N	SCHEDULED CLAIMS		FILED CLAIMS	
				Amount	D/C/U*	Amount	Objection
2	NONE						
TOTAL AMOUNT FOR CLASS				0.00		0.00	

* Disputed/contingent/unliquidated

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 810 S. Casino Center Blvd., Suite 104
 Las Vegas, Nevada 89101
 Tel: (702) 382-1170 Fax: (702) 382-1169

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EXHIBIT I

LIST OF GENERAL UNSECURED CLAIMS

CLASSIFIED CLAIMS: GENERAL UNSECURED CLAIMS							
Class	Name	Insider Y/N	Impaired Y/N	SCHEDULED CLAIMS		FILED CLAIMS	
				Amount	D/C/U*	Amount	Objection
3	Otis Elevator	N	Y	Unknown		1500.00	N
3	Otis Elevator	N	Y	Unknown		648.59	N
3	DP Air	N	Y	Unknown		4,506.20	N
3	Marquis & Aurbach ⁵	N	Y	Unknown		To Be Determined	Reserved
TOTAL AMOUNT FOR CLASS				0.00		6,654.79	

* Disputed/contingent/unliquidated

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 810 S. Casino Center Blvd., Suite 104
 Las Vegas, Nevada 89101
 Tel: (702) 382-1170 Fax: (702) 382-1169

⁵ No Proof of Claim has been filed to date by this creditor.

EXHIBIT J

LIST OF EQUITY INTERESTS

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Tel: (702) 382-1170 Fax: (702) 382-1169

CLASSIFIED CLAIMS: EQUITY SECURITY INTEREST HOLDERS							
Class	Name	Insider Y/N	Impaired Y/N	SCHEDULED CLAIMS		FILED CLAIMS	
				Percentage	D/C/U*	Percentage	Objection
4	NONE						
TOTAL AMOUNT FOR CLASS				0.00		0.00	

* Disputed/contingent/unliquidated

EXHIBIT K**WINDMILL DURANGO OFFICE, LLC**

Principal: \$16,188,110.62
Annual Interest Rate: 2.75%
Annual Payments: 12
Total Payments: 120 (30 year amortization paid in 10 years)
Regular Payment Amount: \$66,086.53 per month
Final Balloon Payment: \$12,189,347.85

AMORTIZATION SCHEDULE

Pmt	Principal	Interest	Cum Prin	Cum Int	Prin Bal
1	28,988.78	37,097.75	28,988.78	37,097.75	16,159,121.84
2	29,055.21	37,031.32	58,043.99	74,129.07	16,130,066.63
3	29,121.79	36,964.74	87,165.78	111,093.81	16,100,944.84
4	29,188.53	36,898.00	116,354.31	147,991.81	16,071,756.31
5	29,255.42	36,831.11	145,609.73	184,822.92	16,042,500.89
6	29,322.47	36,764.06	174,932.20	221,586.98	16,013,178.42
7	29,389.66	36,696.87	204,321.86	258,283.85	15,983,788.76
8	29,457.01	36,629.52	233,778.87	294,913.37	15,954,331.75
9	29,524.52	36,562.01	263,303.39	331,475.38	15,924,807.23
10	29,592.18	36,494.35	292,895.57	367,969.73	15,895,215.05
11	29,660.00	36,426.53	322,555.57	404,396.26	15,865,555.05
12	29,727.97	36,358.56	352,283.54	440,754.82	15,835,827.08
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13	29,796.09	36,290.44	382,079.63	477,045.26	15,806,030.99

14	29,864.38	36,222.15	411,944.01	513,267.41	15,776,166.61
15	29,932.81	36,153.72	441,876.82	549,421.13	15,746,233.80
16	30,001.41	36,085.12	471,878.23	585,506.25	15,716,232.39
17	30,070.16	36,016.37	501,948.39	621,522.62	15,686,162.23
18	30,139.07	35,947.46	532,087.46	657,470.08	15,656,023.16
19	30,208.14	35,878.39	562,295.60	693,348.47	15,625,815.02
20	30,277.37	35,809.16	592,572.97	729,157.63	15,595,537.65
21	30,346.76	35,739.77	622,919.73	764,897.40	15,565,190.89
22	30,416.30	35,670.23	653,336.03	800,567.63	15,534,774.59
23	30,486.00	35,600.53	683,822.03	836,168.16	15,504,288.59
24	30,555.87	35,530.66	714,377.90	871,698.82	15,473,732.72
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25	30,625.89	35,460.64	745,003.79	907,159.46	15,443,106.83
26	30,696.08	35,390.45	775,699.87	942,549.91	15,412,410.75
27	30,766.42	35,320.11	806,466.29	977,870.02	15,381,644.33
28	30,836.93	35,249.60	837,303.22	1,013,119.62	15,350,807.40
29	30,907.60	35,178.93	868,210.82	1,048,298.55	15,319,899.80
30	30,978.43	35,108.10	899,189.25	1,083,406.65	15,288,921.37
31	31,049.42	35,037.11	930,238.67	1,118,443.76	15,257,871.95
32	31,120.57	34,965.96	961,359.24	1,153,409.72	15,226,751.38
33	31,191.89	34,894.64	992,551.13	1,188,304.36	15,195,559.49
34	31,263.37	34,823.16	1,023,814.50	1,223,127.52	15,164,296.12

35	31,335.02	34,751.51	1,055,149.52	1,257,879.03	15,132,961.10
36	31,406.83	34,679.70	1,086,556.35	1,292,558.73	15,101,554.27
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37	31,478.80	34,607.73	1,118,035.15	1,327,166.46	15,070,075.47
38	31,550.94	34,535.59	1,149,586.09	1,361,702.05	15,038,524.53
39	31,623.24	34,463.29	1,181,209.33	1,396,165.34	15,006,901.29
40	31,695.71	34,390.82	1,212,905.04	1,430,556.16	14,975,205.58
41	31,768.35	34,318.18	1,244,673.39	1,464,874.34	14,943,437.23
42	31,841.15	34,245.38	1,276,514.54	1,499,119.72	14,911,596.08
43	31,914.12	34,172.41	1,308,428.66	1,533,292.13	14,879,681.96
44	31,987.26	34,099.27	1,340,415.92	1,567,391.40	14,847,694.70
45	32,060.56	34,025.97	1,372,476.48	1,601,417.37	14,815,634.14
46	32,134.04	33,952.49	1,404,610.52	1,635,369.86	14,783,500.10
47	32,207.68	33,878.85	1,436,818.20	1,669,248.71	14,751,292.42
48	32,281.48	33,805.03	1,469,099.68	1,703,053.76	14,719,010.94
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49	32,355.46	33,731.07	1,501,455.14	1,736,784.83	14,686,655.48
50	32,429.61	33,656.92	1,533,884.75	1,770,441.75	14,654,225.87
51	32,503.93	33,582.60	1,566,388.68	1,804,024.35	14,621,721.94
52	32,578.42	33,508.11	1,598,967.10	1,837,532.46	14,589,143.52
53	32,653.08	33,433.45	1,631,620.18	1,870,965.91	14,556,490.44
54	32,727.91	33,358.62	1,664,348.09	1,904,324.53	14,523,762.53

55	32,802.91	33,283.62	1,697,151.00	1,937,608.15	14,490,959.62
56	32,878.08	33,208.45	1,730,029.08	1,970,816.60	14,458,081.54
57	32,953.43	33,133.10	1,762,982.51	2,003,949.70	14,425,128.11
58	33,028.94	33,057.59	1,796,011.45	2,037,007.29	14,392,099.17
59	33,104.64	32,981.89	1,829,116.09	2,069,989.18	14,358,994.53
60	33,180.50	32,906.03	1,862,296.59	2,102,895.21	14,325,814.03
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61	33,256.54	32,829.99	1,895,553.13	2,135,725.20	14,292,557.49
62	33,332.75	32,753.78	1,928,885.88	2,168,478.98	14,259,224.74
63	33,409.14	32,677.39	1,962,295.02	2,201,156.37	14,225,815.60
64	33,485.70	32,600.83	1,995,780.72	2,233,757.20	14,192,329.90
65	33,562.44	32,524.09	2,029,343.16	2,266,281.29	14,158,767.46
66	33,639.35	32,447.18	2,062,982.51	2,298,728.47	14,125,128.11
67	33,716.44	32,370.09	2,096,698.95	2,331,098.56	14,091,411.67
68	33,793.71	32,292.82	2,130,492.66	2,363,391.38	14,057,617.96
69	33,871.16	32,215.37	2,164,363.82	2,395,606.75	14,023,746.80
70	33,948.78	32,137.75	2,198,312.60	2,427,744.50	13,989,798.02
71	34,026.58	32,059.95	2,232,339.18	2,459,804.45	13,955,771.44
72	34,104.55	31,981.98	2,266,443.73	2,491,786.43	13,921,666.89
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73	34,182.71	31,903.82	2,300,626.44	2,523,690.25	13,887,484.18
74	34,261.05	31,825.48	2,334,887.49	2,555,515.73	13,853,223.13

75	34,339.56	31,746.97	2,369,227.05	2,587,262.70	13,818,883.57
76	34,418.26	31,668.27	2,403,645.31	2,618,930.97	13,784,465.31
77	34,497.13	31,589.40	2,438,142.44	2,650,520.37	13,749,968.18
78	34,576.19	31,510.34	2,472,718.63	2,682,030.71	13,715,391.99
79	34,655.42	31,431.11	2,507,374.05	2,713,461.82	13,680,736.57
80	34,734.84	31,351.69	2,542,108.89	2,744,813.51	13,646,001.73
81	34,814.44	31,272.09	2,576,923.33	2,776,085.60	13,611,187.29
82	34,894.23	31,192.30	2,611,817.56	2,807,277.90	13,576,293.06
83	34,974.19	31,112.34	2,646,791.75	2,838,390.24	13,541,318.87
84	35,054.34	31,032.19	2,681,846.09	2,869,422.43	13,506,264.53
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85	35,134.67	30,951.86	2,716,980.76	2,900,374.29	13,471,129.86
86	35,215.19	30,871.34	2,752,195.95	2,931,245.63	13,435,914.67
87	35,295.89	30,790.64	2,787,491.84	2,962,036.27	13,400,618.78
88	35,376.78	30,709.75	2,822,868.62	2,992,746.02	13,365,242.00
89	35,457.85	30,628.68	2,858,326.47	3,023,374.70	13,329,784.15
90	35,539.11	30,547.42	2,893,865.58	3,053,922.12	13,294,245.04
91	35,620.55	30,465.98	2,929,486.13	3,084,388.10	13,258,624.49
92	35,702.18	30,384.35	2,965,188.31	3,114,772.45	13,222,922.31
93	35,784.00	30,302.53	3,000,972.31	3,145,074.98	13,187,138.31
94	35,866.00	30,220.53	3,036,838.31	3,175,295.51	13,151,272.31

95	35,948.20	30,138.33	3,072,786.51	3,205,433.84	13,115,324.11
96	36,030.58	30,055.95	3,108,817.09	3,235,489.79	13,079,293.53
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97	36,113.15	29,973.38	3,144,930.24	3,265,463.17	13,043,180.38
98	36,195.91	29,890.62	3,181,126.15	3,295,353.79	13,006,984.47
99	36,278.86	29,807.67	3,217,405.01	3,325,161.46	12,970,705.61
100	36,362.00	29,724.53	3,253,767.01	3,354,885.99	12,934,343.61
101	36,445.33	29,641.20	3,290,212.34	3,384,527.19	12,897,898.28
102	36,528.85	29,557.68	3,326,741.19	3,414,084.87	12,861,369.43
103	36,612.56	29,473.97	3,363,353.75	3,443,558.84	12,824,756.87
104	36,696.46	29,390.07	3,400,050.21	3,472,948.91	12,788,060.41
105	36,780.56	29,305.97	3,436,830.77	3,502,254.88	12,751,279.85
106	36,864.85	29,221.68	3,473,695.62	3,531,476.56	12,714,415.00
107	36,949.33	29,137.20	3,510,644.95	3,560,613.76	12,677,465.67
108	37,034.00	29,052.53	3,547,678.95	3,589,666.29	12,640,431.67
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109	37,118.87	28,967.66	3,584,797.82	3,618,633.95	12,603,312.80
110	37,203.94	28,882.59	3,622,001.76	3,647,516.54	12,566,108.86
111	37,289.20	28,797.33	3,659,290.96	3,676,313.87	12,528,819.66
112	37,374.65	28,711.88	3,696,665.61	3,705,025.75	12,491,445.01
113	37,460.30	28,626.23	3,734,125.91	3,733,651.98	12,453,984.71
114	37,546.15	28,540.38	3,771,672.06	3,762,192.36	12,416,438.56

115	37,632.19	28,454.34	3,809,304.25	3,790,646.70	12,378,806.37
116	37,718.43	28,368.10	3,847,022.68	3,819,014.80	12,341,087.94
117	37,804.87	28,281.66	3,884,827.55	3,847,296.46	12,303,283.07
118	37,891.51	28,195.02	3,922,719.06	3,875,491.48	12,265,391.56
119	37,978.34	28,108.19	3,960,697.40	3,903,599.67	12,227,413.22
120	38,065.37	28,021.16	3,998,762.77	3,931,620.83	12,189,347.85
