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UNITED STATES BANKRUPTCY COURT
DISTRICT OF OREGON

In re
Beall Corporation,
Debtor.

Case No. 12-37291-elp11
**DEBTOR'S DISCLOSURE
STATEMENT (APRIL 5, 2013)**

INTRODUCTION

On September 24, 2012 (the "Petition Date"), Beall Corporation ("Debtor") filed a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code").

On April 5, 2013 Debtor filed its Plan of Liquidation (the "Plan") with the Bankruptcy Court. A copy of the Plan is attached hereto as **Exhibit 1**. Debtor is seeking acceptance of the Plan by its creditors.

The purpose of this Disclosure Statement is to provide you with adequate information to enable you to make an informed judgment concerning whether to vote for or against the Plan. You are urged to review the Plan and, if appropriate, consult with counsel about the Plan and its impact on your legal rights before voting on the Plan. Capitalized terms used but

1 not defined in this Disclosure Statement shall have the meanings assigned to such terms in
2 the Plan or the Bankruptcy Code.

3 This Disclosure Statement has been approved by Order of the Bankruptcy Court as
4 containing adequate information to permit parties in interest to make an informed judgment
5 as to whether to vote to accept or reject the Plan. The Bankruptcy Court's approval of this
6 Disclosure Statement, however, does not constitute a recommendation by the Bankruptcy
7 Court either for or against the Plan.

8 This Disclosure Statement is submitted in accordance with Section 1125 of the
9 Bankruptcy Code and Bankruptcy Rule 3016. The description of the Plan contained in this
10 Disclosure Statement is intended as a summary only and is qualified in its entirety by
11 reference to the Plan itself. This Disclosure Statement does not attempt to summarize or
12 discuss each and every section of the Plan. If any inconsistency exists between the Plan and
13 this Disclosure Statement, the terms of the Plan are controlling. This Disclosure Statement
14 may not be relied on for any purpose other than to determine how to vote on the Plan.

15 This Disclosure Statement has been prepared by Debtor in good faith based upon
16 information available to Debtor and information contained in Debtor's books and records.
17 The information concerning the Plan has not been subject to a verified audit. The statements
18 contained in this Disclosure Statement are made as of the date hereof unless another time is
19 specified herein, and the delivery of this Disclosure Statement shall not imply there has been
20 no change in the facts set forth herein since the date of this Disclosure Statement and the date
21 the material relied on in preparation of this Disclosure Statement was compiled.

22 Nothing contained herein shall constitute an admission of any fact or liability by any
23 party, or be admissible in any proceeding involving Debtor or any other party.
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1 **1. BRIEF EXPLANATION OF CHAPTER 11**

2 Chapter 11 of the Bankruptcy Code is the principal reorganization provision of the
3 Bankruptcy Code. A debtor may also use Chapter 11 to facilitate an orderly liquidation of
4 the debtor's assets and an efficient distribution to the debtor's creditors.

5 The formulation and confirmation of a plan is the principal purpose of a Chapter 11
6 case. A plan sets forth a proposed method of compensating the debtor's creditors.
7 Chapter 11 does not require all holders of claims to vote in favor of a plan in order for the
8 Bankruptcy Court to confirm the plan. However, the Bankruptcy Court must find that the
9 plan meets a number of statutory tests before it may confirm, or approve, the plan. These
10 tests are designed to protect the interests of holders of claims who do not vote to accept the
11 plan, but who will nonetheless be bound by the plan's provisions if it is confirmed by the
12 Bankruptcy Court.

13 **2. BRIEF SUMMARY OF THE PLAN**

14 A copy of the Plan is attached as **Exhibit 1** to this Disclosure Statement. All
15 descriptions of Debtor's Plan in this Disclosure Statement are qualified in their entirety by
16 reference to the Plan. A more detailed summary of the Plan is set forth later in this
17 Disclosure Statement.

18 The Plan is a liquidating plan. Most of Debtor's assets have already been sold by
19 Debtor, and the proceeds from the sales have been distributed to its secured creditor,
20 KeyBank National Association, or retained by Debtor. Debtor's remaining assets will be sold
21 by the Plan Agent and utilized by Debtor or distributed to Debtor's creditors in accordance
22 with the Plan.

23 The Plan provides that all Allowed Administrative Expense Claims, Priority Tax
24 Claims and Other Priority Claims will be paid in full. Administrative Expense Claims will
25 be paid in full on the Effective Date, and Priority Tax Claims and Other Priority Claims will
26 be paid in full with interest no later than three years after the Effective Date.

1 In addition, the Plan provides that the Allowed Secured Claim of KeyBank will be
2 paid in full with interest no later than three years after the Effective Date.

3 Holders of Allowed General Unsecured Claims will receive a Pro Rata Distribution of
4 Available Cash promptly following the payment in full of all Allowed Priority Tax Claims,
5 Other Priority Claims, and KeyBank's Allowed Secured Claim.

6 All Equity Interests will be cancelled on the Effective Date.

7 Commencing on the Effective Date, Debtor will be managed by a Plan Agent who
8 will be the sole shareholder, director, and officer of Debtor and who will have full power and
9 authority to manage Debtor and carry out the provisions of the Plan.

10 **3. EVENTS LEADING TO CHAPTER 11 FILING**

11 Debtor is an Oregon corporation founded in 1905. Prior to the Petition Date, Debtor
12 operated multiple factories and sales/service branches across the Western United States, and
13 employed approximately 285 employees. Prior to filing the petition, Debtor owed KeyBank
14 in excess of \$13.4 million on an expired line of credit. Absent a sale of all or substantially all
15 of its assets, Debtor did not have the ability to repay the debt owing to KeyBank. Debtor
16 attempted, but was unable, to sell its assets in the year preceding the filing and could not
17 refinance the KeyBank debt. Debtor filed its Chapter 11 petition commencing this Case on
18 September 24, 2012, shortly after the garnishment of its bank accounts by a judgment
19 creditor, and the resulting offset of its bank accounts by KeyBank following the garnishment.

20 **4. SIGNIFICANT POST-PETITION EVENTS**

21 4.1 Appointment of Unsecured Creditors Committee. Early in the Case, the
22 United States Trustee appointed a committee of unsecured creditors (the "Committee")
23 pursuant to 11 U.S.C. § 1102(a) and 11 U.S.C. § 1102(b)(1). The Committee is represented
24 by Brad T. Summers of the law firm Ball Janik LLP.

25 4.2 Retention of Professionals. Pursuant to a series of applications and orders,
26 Debtor obtained authorization from the court to employ various professionals in the Case.

1 These professionals include, among others, Tonkon Torp LLP as Debtor's Chapter 11
2 counsel.

3 4.3 Use of Cash Collateral/Post-Petition Financing. Post-petition, Debtor has
4 operated using post-petition financing provided by KeyBank, as well as cash collateral of
5 KeyBank, pursuant to a series of stipulated orders entered into between Debtor and KeyBank
6 and approved by the Court. Following the sale of its Beall Bullet Division, Debtor repaid in
7 full the post-petition financing provided by KeyBank. The cash collateral orders provided
8 for a cumulative "Carve Out" of up to \$1.5 million from KeyBank's collateral for the
9 payment of allowed Administrative Expenses and U.S. Trustee fees. To date, approximately
10 \$1.2 million of the Carve Out has been used to pay such fees.

11 4.4 Post-Petition Sales of Assets. On December 12, 2012, Debtor conducted an
12 auction of its four operating divisions: Tank and Trailer, Parts and Services, Beall Bullet,
13 and Construction.

14 Three of the four divisions were successfully auctioned (Tank and Trailer, Parts and
15 Services, and Beall Bullet). Following the auction, the Court entered a series of orders
16 approving the sales of the three divisions, and Debtor subsequently closed the sales of those
17 divisions. Debtor distributed nearly all the net sale proceeds to KeyBank in accordance with
18 the sale orders and the Court's order approving distribution of sale proceeds. Such payments
19 to KeyBank paid in full the post-petition financing provided by KeyBank, as well as Debtor's
20 direct (non-guarantor) obligations owing to KeyBank. Debtor still has obligations owing to
21 KeyBank resulting from Debtor's guaranty of obligations owing by certain of its affiliates to
22 KeyBank. The amount of such remaining obligations has not yet been determined, but
23 KeyBank has asserted that such obligations are in excess of \$5 million.

24 Debtor still holds, in the Reserve Account, approximately \$1.4 million in net sales
25 proceeds from such sales. The Reserve Account is discussed further later in this Disclosure
26 Statement.

1 Debtor is still pursuing the sale of the Construction Division, as well as the sale of
2 other miscellaneous Collateral of KeyBank.

3 **5. CLASSIFICATION AND TREATMENT OF CLAIMS UNDER THE PLAN**

4 Below is a general summary of the Plan's classification and treatment of Claims. It is
5 intended as a general summary only and is qualified in its entirety by reference to the Plan.
6 Please refer to the Plan for a more complete description of the classification and treatment of
7 Claims under the Plan, and for the meaning of the Capitalized (defined) terms used below.

8 5.1 Unclassified Claims. Administrative Expense Claims and Priority Tax Claims
9 are not classified under the Plan.

10 An Administrative Expense Claim is any Claim entitled to the priority afforded by
11 Sections 503(b) and 507(a)(2) of the Bankruptcy Code.

12 The Plan provides that each holder of an Administrative Expense Claim will receive
13 payment of such Claim in full in Cash on the later of (a) the Effective Date or (b) the date on
14 which such Claim becomes an Allowed Claim, unless such holder agrees to a different
15 treatment of such Claim (including, without limitation, any different treatment that may be
16 provided for in any documentation, statute, or regulation governing such Claim); provided,
17 however, that Administrative Expense Claims representing obligations incurred in the
18 ordinary course of business by Debtor during the Chapter 11 Case shall be paid by Debtor in
19 the ordinary course of business and in accordance with any terms and conditions of the
20 particular transaction, and any agreements relating thereto.

21 The amount of Administrative Expense Claims has not yet been determined.
22 However, Debtor believes the remaining Carve Out (approximately \$300,000) will be
23 sufficient to cover all remaining Administrative Expense Claims.

24 A Priority Tax Claim is a claim of a governmental unit of the kind entitled to priority
25 under Section 507(a)(8) of the Bankruptcy Code. Debtor estimates that Priority Tax Claims
26 are approximately \$1,000,000.

1 The Plan provides that each Allowed Priority Tax Claim will be paid in full, with
2 interest from and after the Effective Date at the Interest Rate, in Cash no later than three
3 years after the Petition Date. Until such Claims are paid in full, on each anniversary of the
4 Effective Date the Plan Agent will make regular Pro Rata installment payments to the holders
5 of the Allowed Priority Tax Claims out of available Unrestricted Cash, after establishing
6 such reserves against the Unrestricted Cash as the Plan Agent deems reasonably necessary.

7 5.2 Classified Claims. The Plan divides all Claims (other than Administrative
8 Expense Claims and Priority Tax Claims) into the following Classes.

9 5.2.1 Class 1 (Other Priority Claims). Class 1 consists of all Allowed Other
10 Priority Claims. An Other Priority Claim means any Claim for an amount entitled to priority
11 in right of payment pursuant to Section 507(a) of the Code, other than a Priority Tax Claim
12 or an Administrative Expense Claim. Without limiting the preceding, Other Priority Claims
13 include priority wage/compensation Claims under Section 507(a)(4). Debtor estimates that
14 there are approximately \$300,000 of such priority wage/compensation claims.

15 The Plan provides that each holder of a Class 1 Claim will be paid the Allowed
16 Amount of its Claim in full, with interest accruing from and after the Effective Date at the
17 Interest Rate until such Claim is paid in full, in Cash no later than three years after the
18 Petition Date.

19 Class 1 is impaired by the Plan.

20 5.2.2 Class 2 (KeyBank). Class 2 consists of the Allowed Claim of
21 KeyBank, National Association. The exact amount of KeyBank's Claim, and the amount of
22 such Claim that is a Secured Claim and the amount of such Claim that is an Unsecured
23 Claim, has not yet been determined. KeyBank has been paid the amounts (about
24 \$16.3 million) owing on its pre-petition and DIP loans to Debtor. Debtor still has guaranty
25 obligations owing to KeyBank with respect to loans made by KeyBank to certain affiliates of
26 Debtor. The value of Debtor's remaining assets securing KeyBank's Claim is less than the

1 amount of the remaining guaranty obligations, such that KeyBank's Claim is in part a
2 Secured Claim and is in part an Unsecured Claim.

3 KeyBank asserts that it is still owed in excess of \$5.2 million on its loans to certain of
4 Debtor's affiliates. In addition to Debtor's assets securing the affiliate loans, the affiliate
5 loans are secured by various assets of the affiliates.

6 The Plan provides that KeyBank will have an Allowed Claim in such amount as is
7 determined and Allowed by the Bankruptcy Court, that the amount of KeyBank's Allowed
8 Claim that is a Secured Claim will be determined by the Bankruptcy Court in accordance
9 with Section 506 of the Bankruptcy Code, and that the remaining amount of KeyBank's
10 Allowed Claim will be an Unsecured Claim.

11 The Plan provides that KeyBank's Allowed Secured Claim will be paid in full, with
12 interest accruing from the Effective Date at the Interest Rate until such Claim is paid in full,
13 no later than three years after the Effective Date (the "Maturity Date").

14 KeyBank will, except to the extent modified by prior Orders of this Court, retain its
15 Collateral securing its Allowed Secured Claim, and on the Effective Date Debtor will deposit
16 into the Reserve Account any Cash Collateral of KeyBank held by Debtor on the Effective
17 Date (less any amount needed to fund the remaining Carve Out authorized by prior Court
18 Orders).

19 The Plan Agent may, but is not required, to liquidate and convert to cash any non-
20 Cash Collateral of KeyBank, and KeyBank will have the right to credit bid on any sale of its
21 non-Cash Collateral. The net proceeds from the sale or disposition of any of KeyBank's
22 Collateral will be deposited into the Reserve Account.

23 The Plan provides that, except as provided below, unless and until KeyBank's
24 Allowed Claim (consisting of both its Allowed Secured Claim and its Allowed Unsecured
25 Claim) is paid in full, no funds in the Reserve Account may be used for any purpose other
26 than paying KeyBank's Allowed Claim. If at any time the Cash in the Reserve Account

1 exceeds the amount then remaining to be paid on KeyBank's Allowed Claim (including
2 accrued interest on KeyBank's Allowed Secured Claim and the amount of interest that will,
3 assuming such Claim will be paid in on the Maturity Date, accrue on KeyBank's remaining
4 Allowed Secured Claim), then the Plan Agent will promptly transfer such excess out of the
5 Reserve Account. Any amounts transferred out of the Reserve Account will become
6 Unrestricted Cash.

7 If KeyBank's Allowed Claim has not been paid in full by the Maturity Date, then
8 promptly after the Maturity Date (after transferring out any excess pursuant to the above
9 paragraph) the Plan Agent will transfer to KeyBank all amounts remaining in the Reserve
10 Account and all other Collateral of KeyBank (if any) in full satisfaction of KeyBank's
11 Allowed Secured Claim. The Plan Agent may also, in its discretion, at any time prior to the
12 Maturity Date, transfer or relinquish to KeyBank any non-Cash Collateral. The Plan Agent
13 may also, subject to Committee approval, enter into a settlement agreement with KeyBank
14 that would allow the Plan Agent to disburse some or all of the Cash in the Reserve Account
15 to KeyBank prior to the Maturity Date. Such settlement would not require prior Court
16 approval, but the parties could seek Court approval of the settlement if they so desire.

17 With respect to KeyBank's Allowed Unsecured Claim, the Plan provides that
18 KeyBank's Allowed Unsecured Claim will be paid in full by the Maturity Date, but if and to
19 the extent KeyBank's Allowed Unsecured Claim has not been paid in full by the Maturity
20 Date, then KeyBank's then remaining Allowed Unsecured Claim will, at that time, be
21 included in the pool of Allowed General Unsecured Claims and will be treated and paid in
22 accordance with Section 4.2.3 of the Plan (the section governing payment of General
23 Unsecured Claims).

24 Class 2 is impaired by the Plan.
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1 5.2.3 Class 3 (General Unsecured Claims). Class 3 consists of all General
2 Unsecured Claims. A General Unsecured Claim is any Unsecured Claim not otherwise
3 treated or classified under the Plan.

4 The Plan provides that promptly following the payment or satisfaction in full of all
5 Allowed Administrative Expense Claims, Priority Tax Claims, Other Priority Claims, and
6 KeyBank's Allowed Claim (or the payment in full of KeyBank's Allowed Secured Claim and
7 the passing of the Maturity Date), Debtor will make a Pro Rata Distribution of Available
8 Cash to the holders of Allowed General Unsecured Claims.

9 At this time, Debtor cannot accurately estimate the percentage that holders of
10 Allowed General Unsecured Claims can expect to receive on their Claims. Such percentage
11 depends primarily on the eventual total amount of Allowed General Unsecured Claims, and
12 the amount of assets (if any) that will be remaining after payment in full of all Allowed
13 Administrative Expense Claims, Priority Tax Claims, Other Priority Claims, and KeyBank's
14 Allowed Claim (or the payment in full of KeyBank's Allowed Secured Claim and the passing
15 of the Maturity Date). At this time, Debtor cannot accurately estimate the total amount of
16 Allowed General Unsecured Claims or the amount of assets that will be remaining after
17 payment in full of all Allowed Administrative Expense Claims, Priority Tax Claims, Other
18 Priority Claims, and KeyBank's Allowed Claim (or the payment in full of KeyBank's
19 Allowed Secured Claim and the passing of the Maturity Date).

20 Debtor is still analyzing the Claims filed in the Case. Based on Debtor's preliminary
21 analysis, and Claims filed to date (which Debtor has not finished analyzing), Allowed
22 General Unsecured Claims may range from approximately \$8,000,000 to over \$23,000,000.
23 The total amount of Allowed General Unsecured Claims will not be known until Debtor or
24 the Plan Agent has finished auditing the Claims, filed any objections to Claims, and such
25 Claim objections have been finally resolved.
26

1 The amount of assets that will be available for the payment of General Unsecured
2 Claims will depend on, among other things, the amounts, if any, that the Plan Agent will
3 receive on Avoidance Actions or other causes of action (including potential subrogation
4 claims against its affiliates). Debtor has not completed an analysis of potential Avoidance
5 Actions or other causes of action. The amount of assets that will be available for the
6 payment of General Unsecured Claims will also depend on how much Debtor's affiliates pay
7 on their debts to KeyBank (Debtor's guaranty obligations referred to in Section 5.2.3 above)
8 prior to the Maturity Date. Debtor anticipates that the affiliates will pay all or substantially
9 all of that debt prior to the Maturity Date, but Debtor does not control the affiliates and
10 cannot state with certainty that all or substantially all of the affiliate debt will be paid prior to
11 the Maturity Date. To the extent the affiliates do not pay all of their debts (Debtor's guaranty
12 obligations) to KeyBank prior to the Maturity Date, then some or all of the Reserve Account
13 will need to be utilized by Debtor to pay KeyBank's secured claim. In that case, Debtor may
14 have a subrogation claim against the affiliates. Debtor has not completed an analysis of any
15 such potential subrogation claims.

16 Class 3 is impaired by the Plan.

17 5.2.4 Class 4 (Equity Interests). Class 4 consists of all Equity Interests and
18 any and all Claims arising from or relating to such Equity Interests that are or would be
19 subject to subordination under Section 510(b) of the Bankruptcy Code.

20 The Plan provides that on the Effective Date, all Equity Interests will be deemed
21 cancelled and that no holder of an Equity Interest will receive or retain on account of such
22 Equity Interest any distributions, money, or other consideration on account of such Equity
23 Interest under the Plan.

24 Class 4 is impaired by the Plan.

1 **6. DISPUTED CLAIMS; OBJECTIONS TO CLAIMS**

2 The Plan provides that only Claims that are Allowed Claims are entitled to
3 distributions under the Plan. No Cash or other property shall be distributed under the Plan on
4 account of any Disputed Claim, or a portion of any such Claim, unless and until such
5 Disputed Claim becomes an Allowed Claim.

6 **7. MEANS OF IMPLEMENTATION OF THE PLAN**

7 7.1 Funding Plan Obligations and Ongoing Expenses. Subject to any restrictions
8 imposed on Debtor in the Plan, Debtor will fund its Plan obligations and its ongoing
9 expenses and liabilities from its existing Cash (including cash in the Reserve Account), Cash
10 generated from Avoidance Actions, and Cash generated from further liquidation of its Assets.

11 7.2 Continuation of Debtor; Winding Up Affairs; Dissolution. From and after the
12 Effective Date, Debtor shall continue in existence solely for purposes of (a) administering the
13 Plan and winding up its affairs as expeditiously as reasonably possible; (b) liquidating, by
14 conversion to Cash or other methods, the Assets as expeditiously as reasonably possible;
15 (c) enforcing and prosecuting all claims and causes of action, including Avoidance Actions,
16 and other rights, interests and privileges respecting the Assets, and compromising and
17 settling such claims, causes of action, rights, interests, and privileges; (d) reconciling Claims
18 and resolving Disputed Claims; (e) filing appropriate tax returns; and (f) taking such other
19 actions as may be necessary or appropriate in connection with any of the above or to
20 otherwise effectuate the Plan. Debtor may incur and pay any and all reasonable and
21 necessary expenses in performing the foregoing functions, and may hire agents and
22 professionals to assist with the foregoing functions. On the Final Distribution Date, Debtor
23 shall be deemed dissolved under applicable law without the need for any corporate or other
24 actions, consents, or approvals other than filing articles of dissolution with the Oregon
25 Secretary of State. In addition, on or promptly following the Final Distribution Date, Debtor
26

1 may, without the need for any further actions, consents, or approvals, dispose of or destroy
2 any and all records maintained by Debtor.

3 7.3 Post-Effective Date Management; Plan Agent

4 7.3.1 Plan Agent as Sole Shareholder, Director, and Officer. The Plan
5 provides that from and after the Effective Date, Debtor shall be managed by a one-person
6 Board of Directors (the "Plan Agent"). The Plan Agent shall be, without any required
7 corporate or other action, the sole shareholder, director, and officer of Debtor, and shall serve
8 in such capacity until the Plan has been fully effectuated and Debtor's affairs have been fully
9 wound up. The Plan provides that the initial Plan Agent shall be such person or entity that is
10 selected by Debtor and approved by the Committee. Such initial Plan Agent shall continue to
11 serve as the Plan Agent until the earlier of (a) the date on which the Plan has been fully
12 effectuated and Debtor's affairs have been fully wound up, or (b) the date on which the Plan
13 Agent resigns or is unable to serve as Plan Agent. In the event the initial Plan Agent (or any
14 future Plan Agent) resigns or is unable to serve as Plan Agent, the Committee shall name the
15 replacement Plan Agent without the need for Court approval or any corporate action.

16 7.3.2 Duties and Rights of Plan Agent. The Plan provides that the Plan
17 Agent shall use its best efforts to cause Debtor to fulfill all of its duties and obligations under
18 the Plan. Without limiting any other rights of the Plan Agent, the Plan provides the Plan
19 Agent with broad and exclusive power to manage Debtor. The Plan Agent shall have full
20 power, authority, and responsibility to take any and all such actions as the Plan Agent in its
21 good faith discretion deems necessary or appropriate to cause Debtor to fulfill its duties and
22 obligations under the Plan. In addition to all rights and powers given to the Plan Agent under
23 the Plan, the Plan Agent shall have all of the rights and powers given to directors and officers
24 under Oregon law and shall have all rights and powers of a trustee appointed pursuant to
25 Section 1104 of the Bankruptcy Code. Without limiting any rights the Plan Agent may have
26 pursuant to law or the Plan, the Plan Agent is empowered, on behalf of Debtor, to (a) sell,

1 hold, manage, administer, and distribute the Assets in accordance with the Plan or any Orders
2 entered by the Court, and take such actions as may be necessary or appropriate to effect
3 distributions to be made by Debtor under the Plan or any Orders entered by the Court;
4 (b) establish bank accounts; (c) engage and pay professionals, including attorneys,
5 accountants, actuaries, appraisers, brokers, and others, to assist Debtor in fulfilling its
6 obligations under the Plan (such professionals may include, but are not limited to, any
7 professionals engaged by Debtor or the Committee at any time prior to the Effective Date);
8 (d) object to Claims and resolve Disputed Claims; (e) initiate and pursue all claims and
9 causes of action retained by Debtor under the Plan (including any Avoidance Action), and
10 compromise and settle such claims and causes of action; (f) obtain and pay for directors' and
11 officers' liability insurance in such amounts and with such carriers as determined by the Plan
12 Agent in its good faith discretion; (g) obtain and pay for liability insurance policies,
13 including polices providing errors and omissions coverage (including "tail" coverage) to the
14 Plan Agent and any agents employed by the Plan Agent or Debtor; (h) exercise, post-
15 Confirmation, any post-Confirmation duties or obligations imposed on Debtor pursuant to
16 any agreements entered into by Debtor in connection with the Case or any Orders entered by
17 this Court, including any orders approving settlements; (i) enter into and effectuate
18 settlements with Creditors; (j) incur and repay debt; and (k) exercise such other powers and
19 take such other actions as the Plan Agent, in its sole discretion, deems reasonably necessary
20 or appropriate to effectuate the Plan or Orders entered by this Court.

21 7.3.3 Compensation of Plan Agent. The Plan provides that the Plan Agent
22 shall receive, as compensation for its services, an amount equal to 3% of all monies
23 disbursed by the Plan Agent to holders of Allowed Tax Claims, Allowed Other Priority
24 Claims, or Allowed General Unsecured Claims on account of such Allowed Claims. The
25 fees, costs, and expenses of the Plan Agent shall be paid by on a monthly basis in arrears out
26 of Unrestricted Cash.

1 7.3.4 Fees and Expenses of Agents and Professionals. From Unrestricted
2 Cash, the Plan Agent shall pay the reasonable fees and expenses of all professional persons
3 and agents employed by the Plan Agent in connection with the Plan, as well as the reasonable
4 post-Confirmation fees and expenses of any attorney employed by the Committee in
5 connection with the Plan. Any such professional person or agent seeking a payment from the
6 Plan Agent shall submit an invoice to the Plan Agent, which (absent an objection by the Plan
7 Agent), the Plan Agent shall promptly pay. Any objection that cannot be resolved by the
8 Plan Agent and the party seeking such payment shall be resolved by the Court.

9 7.3.5 Standard of Care. The Plan Agent shall exercise the rights and powers
10 granted to it by the Plan in the same manner, and use the same degree of care and skill in its
11 exercise, as a prudent person would exercise and use under the circumstances in the conduct
12 of his or her own affairs, having due regard for the purposes of the Plan. The Plan Agent
13 shall not be liable or responsible for any misconduct or negligence of any attorney,
14 accountant, or other professional employed or selected by the Plan Agent. The Plan Agent
15 shall not be liable for any, and shall be discharged from all, liability to Debtor, all Creditors,
16 and all Equity Interest holders for any and all acts or omissions of the Plan Agent, except for
17 gross negligence or willful misconduct.

18 7.3.6 Reporting to Committee. The Plan provides that the Plan Agent shall
19 provide such reports to the Committee from time to time as the Committee reasonably
20 requests.

21 7.4 Distributions by Plan Agent. The Plan includes some administrative
22 provisions governing Distributions. Those provisions are set forth below.

23 7.4.1 Form of Payments. Distributions to be made by the Plan Agent under
24 the Plan shall be made out of Available Cash by check drawn on a domestic bank or by wire
25 transfer from a domestic bank, at the sole election of the Plan Agent.
26

1 7.4.2 Delivery of Distributions. Except as otherwise agreed to by the Plan
2 Agent in writing, Distributions to be made pursuant to the Plan may be delivered by regular
3 mail, postage prepaid, in an envelope addressed as directed in a written request served on the
4 Plan Agent, but if no such request is made, to the address shown in Debtor's Schedules, as
5 they may from time to time be amended in accordance with Bankruptcy Rule 1009, or, if a
6 different address is stated in a proof of claim duly filed with the Court, to such address stated
7 in the proof of claim.

8 7.4.3 Unclaimed Property. During the Claiming Period applicable to any
9 particular Distribution made pursuant to the Plan, Unclaimed Property with respect to such
10 Distribution shall be distributed to the holders of Allowed Claims entitled thereto upon
11 presentment to the Plan Agent of satisfactory proof of entitlement. After the expiration of the
12 Claiming Period (subject to the right of the Plan Agent, in its sole discretion, to waive the
13 provisions of this sentence, in whole or in part): (a) holders of Allowed Claims previously
14 entitled to such Unclaimed Property shall no longer be entitled thereto; (b) such Claims shall
15 be deemed disallowed for all purposes; and (c) the then-remaining Cash constituting
16 Unclaimed Property with respect to such Distribution shall be redesignated as and become
17 Available Cash (but without impairing the right of the Plan Agent to use such redesignated
18 funds to satisfy the costs of administering the Plan).

19 7.4.4 Time Bar to Cash Payments. Checks issued in respect of Allowed
20 Claims shall be null and void if not negotiated within 90 days after the date of issuance
21 thereof. Any requests for reissuance of any check shall be made to the Plan Agent prior to
22 the expiration of such 90-day period. After such date (subject to the right of the Plan Agent,
23 in its sole discretion, to waive the provisions of this sentence, in whole or in part), (a) the
24 holder of any such Claim who has failed to make a timely request for reissuance of such a
25 voided check shall not be entitled to any other or further Distribution under the Plan on
26 account of such voided check and (b) the Unclaimed Property held on account of such voided

1 check shall be redesignated as and become Available Cash (but without impairing the right of
2 Debtor to use such funds to satisfy the costs of administering the Plan).

3 7.4.5 Minimum Distributions. If any Distribution to be made to any holder
4 of an Allowed Claim under the Plan (including any Pro Rata Distribution) is \$10 or less,
5 then, notwithstanding any contrary provision in the Plan, the Plan Agent shall not be
6 obligated to make such Distribution to such holder. Distributions withheld pursuant to this
7 section shall become unrestricted Available Cash (but without impairing the right of the Plan
8 Agent to use such funds to satisfy the costs of administering the Plan).

9 7.5 Continuation of Creditors' Committee. The Plan provides that
10 notwithstanding the entry of the Confirmation Order, so long as any members of the
11 Committee are willing to serve, the Committee will continue until it is dissolved by action of
12 the members thereof or until the Final Distribution Date, whichever occurs first. The Plan
13 further provides that neither the Committee nor any of its past, present, or future members
14 (nor any of the respective past, present, or future officers, directors, employees, or agents of
15 such members) shall have or incur any liability to any holder of a Claim or Equity Interest or
16 to any other entity for any act or omission in connection with or arising out of the Chapter 11
17 Case, or the negotiation and pursuit of confirmation of the Plan, or the consummation of the
18 Plan, or the administration of the Plan, or the property to be distributed under the Plan.

19 **8. ASSETS AND LIABILITIES**

20 8.1 Assets. As discussed above, most of Debtor's current assets have been
21 liquidated. **Exhibit 2** contains a summary listing of Debtor's remaining assets. In addition to
22 those assets set forth on **Exhibit 2**, Debtor's assets include any potential Avoidance Actions
23 and other claims and causes of action of Debtor. Debtor has not completed an analysis of
24 such Avoidance Actions or other claims or causes of action. Debtor or the Plan Agent will
25 pursue such Avoidance Actions or other claims and causes of action as appropriate. The Plan
26 expressly provides that Debtor retains all such potential Avoidance Actions and other claims

1 and causes of action, and that the Plan Agent will have the discretion to pursue or not to
2 pursue any of such Avoidance Actions or other claims or causes of action.

3 8.2 Liabilities. **Exhibit 2** contains a summary listing of Debtor's remaining
4 liabilities.

5 **9. EXECUTORY CONTRACTS**

6 9.1 General Rejection of Executory Contracts. The Plan provides that, except as
7 otherwise specifically provided in the Plan or the Confirmation Order, effective as of the
8 Effective Date, all executory contracts of Debtor not previously rejected by operation of law
9 or by Court order (excluding only those that are assumed pursuant to Court order entered
10 prior to the Confirmation Date and those that are the subject of a motion to assume filed prior
11 to the Confirmation Date) will be deemed to be automatically rejected by Debtor as of the
12 Confirmation Date.

13 9.2 Claims for Rejection Damages. The Plan provides that a Claim for damages
14 arising by reason of the rejection of an executory contract shall be classified and treated as
15 General Unsecured Claims; provided, however, that any such Claim shall be deemed
16 disallowed, barred forever, and not enforceable against Debtor or any property of the Estate
17 unless a proof of claim therefor is filed with the Court and served on Debtor within 30 days
18 after the Effective Date.

19 **10. VOTING PROCEDURES**

20 10.1 Ballots and Voting Deadline. A ballot has been enclosed with this Disclosure
21 Statement for use in voting on the Plan. After carefully reviewing the Plan and this
22 Disclosure Statement, and if you are entitled to vote on the Plan (see below), please indicate
23 your acceptance or rejection of the Plan by voting for or against the Plan on the enclosed
24 ballot as directed below.

25 To be counted for voting purposes, ballots must be received no later than 4 p.m.
26 Pacific Time, on _____, 2013 by Debtor at the following address:

1 Tonkon Torp LLP
2 Attention: Spencer Fisher
3 1600 Pioneer Tower
4 888 SW Fifth Avenue
5 Portland, OR 97204-2099

6 Any ballots received after 4 p.m. Pacific Time on _____, 2013 will not
7 be included in any calculation to determine whether the parties entitled to vote on the Plan
8 have voted to accept or reject the Plan.

9 If you do not receive a ballot, or if a ballot is damaged or lost, please contact Spencer
10 Fisher at the address above, by telephone at 503-802-2167, or at spencer.fisher@tonkon.com.

11 When a ballot is signed and returned without further instruction regarding acceptance
12 or rejection of the Plan, the signed ballot shall be counted as a vote accepting the Plan. When
13 a ballot is returned indicating acceptance or rejection of the Plan but is unsigned, the
14 unsigned ballot will not be included in any calculation to determine whether parties entitled
15 to vote on the Plan have voted to accept or reject the Plan. When a ballot is returned without
16 indicating the amount of the Claim, the amount shall be as set forth on Debtor's Schedules or
17 any Proof of Claim filed with respect to such Claim.

18 If a proof of claim has been filed with respect to such impaired Claim, then the vote
19 will be based on the amount of the proof of claim. If no proof of claim has been filed, then
20 the vote will be based on the amount scheduled by Debtor in its Schedules. Holders of
21 disputed Claims who have settled their dispute with Debtor are entitled to vote the settled
22 amount of their Claim. The Bankruptcy Code provides that such votes will be counted unless
23 the Claim has been disputed, disallowed, disqualified, or suspended prior to computation of
24 the vote on the Plan. The Claim to which an objection has been filed is not allowed to vote
25 unless and until the Bankruptcy Court rules on the objection. The Bankruptcy Code provides
26 that the Bankruptcy Court may, if requested to do so by the holder of such Claim, estimate or
temporarily allow a Disputed Claim for the purposes of voting on the Plan.

1 10.2 Parties Entitled to Vote. Pursuant to Section 1126 of the Bankruptcy Code,
2 any holder of an Allowed Claim that is in an impaired Class under the Plan, and whose Class
3 is not deemed to reject the Plan, is entitled to vote. A Class is "impaired" unless the legal,
4 equitable and contractual rights of the holders of claims in that Class are left unaltered by the
5 Plan or if the Plan reinstates the Claims held by Members of such Class by (a) curing any
6 defaults, (b) reinstating the maturity of such claim, (c) compensating the holder of such claim
7 for damages that result from the reasonable reliance on any contractual provision of law that
8 allows acceleration of such claim, and (d) otherwise leaving unaltered any legal, equitable, or
9 contractual right of which the Claim entitles the holder of such Claim. Because of their
10 favorable treatment, Classes that are not impaired are conclusively presumed to accept the
11 Plan. Accordingly, it is not necessary to solicit votes from the holders of Claims in Classes
12 that are not impaired.

13 Classes of Claims or interests that will not receive or retain any money or property
14 under a Plan on account of such Claims or interests are deemed, as a matter of law under
15 Section 1126(g) of the Bankruptcy Code, to have rejected the Plan and are likewise not
16 entitled to vote on the Plan. Class 4 (Equity Interests) will not receive or retain any money or
17 property on account of such Equity Interests, and are deemed to have rejected the Plan.

18 Classes 1 (Other Priority Claims), 2 (KeyBank), and 3 (General Unsecured Claims)
19 are impaired under the Plan.

20 10.3 Votes Required for Class Acceptance of the Plan. For a Class of Claims to
21 accept the Plan, Section 1126 of the Bankruptcy Code requires acceptance by Creditors that
22 hold at least two-thirds in dollar amount and a majority in number of the Allowed Claims of
23 such Class, in both cases counting only those claims actually voting to accept or reject the
24 Plan. The holders of Claims who fail to vote are not counted as either accepting or rejecting
25 the Plan. If the Plan is confirmed, the Plan will be binding with respect to all holders of
26

1 Claims in each Class, including Classes and members of Classes that did not vote or that
2 voted to reject the Plan.

3 **11. CONFIRMATION OF THE PLAN**

4 11.1 Confirmation Hearing. The Bankruptcy Court has scheduled a hearing on
5 confirmation of the Plan on _____, 2013 at _____ .m. Pacific time. The
6 hearing will be held at the United States Bankruptcy Court for the District of Oregon,
7 Courtroom No. 1, 1001 SW Fifth Avenue, Portland, Oregon 97204, before the Honorable
8 Elizabeth L. Perris, United States Bankruptcy Judge. At that hearing, the Bankruptcy Court
9 will consider whether the Plan satisfies the various requirements of the Bankruptcy Code,
10 including whether it is feasible and whether it is in the best interests of creditors of Debtor.
11 Debtor will submit a report to the Bankruptcy Court at that time concerning the votes for
12 acceptance or rejection of the Plan by the parties entitled to vote thereon.

13 Section 1128(b) of the Bankruptcy Code provides that any party in interest may
14 object to confirmation of the Plan. Any objections to confirmation of the Plan must be made
15 in writing and filed with the Bankruptcy Court and received by counsel for Debtor no later
16 than _____, 2013, by 4 p.m. Pacific time. Unless an objection to confirmation is
17 timely filed and received, it may not be considered by the Bankruptcy Court.

18 11.2 Requirements of Confirmation. At the hearing on confirmation, the
19 Bankruptcy Court will determine whether the provisions of Section 1129 of the Bankruptcy
20 Code have been satisfied. If all the provisions of Section 1129 are met, the Bankruptcy Court
21 may enter an order confirming the Plan. Debtor believes the Plan satisfies all the
22 requirements of Chapter 11 of the Bankruptcy Code, that it has complied or will have
23 complied with all the requirements of Chapter 11, and that the Plan has been proposed and is
24 made in good faith.

25 Among other requirements for confirmation, to confirm the Plan the Bankruptcy
26 Court must determine that the Plan meets the requirements of Section 1129(a)(7) of the

1 Bankruptcy Code; that is, that the Plan is in the best interests of each holder of a Claim in an
2 impaired Class that has not voted to accept the Plan. Accordingly, if an impaired Class does
3 not unanimously accept the Plan, the "best interests" test requires that the Bankruptcy Court
4 find that the Plan provides to each holder of a Claim in such impaired Class a recovery on
5 account of the holder's Claim that has a value at least equal to the value of the distribution
6 each such holder would receive if Debtor was liquidated under Chapter 7 of the Bankruptcy
7 Code.

8 The Plan is a liquidating Plan. A liquidation analysis is attached hereto as **Exhibit 2**.
9 Debtor believes that the Plan provides to each holder of a Claim in such impaired Class a
10 recovery on account of the holder's Claim that has a value at least equal to the value of the
11 distribution such holder would receive if Debtor was liquidated under Chapter 7 of the
12 Bankruptcy Code.

13 Underlying the liquidation analysis are projections and assumptions that are
14 inherently subject to significant uncertainties and contingencies. The liquidation analysis is
15 based on assumptions that may change. Accordingly, there can be no assurance that the
16 projected values reflected in the liquidation analysis will be realized, and actual results could
17 vary materially from those shown on the liquidation analysis.

18 Debtor believes a Chapter 7 liquidation would be substantially similar to the
19 liquidation analysis in **Exhibit 2**, but that creditors would receive less on account of their
20 claims under a Chapter 7 liquidation than they are likely to receive under the Plan.

21 Furthermore, Debtor believes that conversion to Chapter 7 is likely to delay the wind-
22 down of the estate and the distribution of monies to Creditors. This is because in a Chapter 7
23 case, additional time will be required for a Chapter 7 trustee to become familiar with Debtor's
24 affairs and assets. For these reasons, among others, Debtor believes that conversion to a case
25 under Chapter 7 would result in (a) additional costs being borne by the estate above those the
26

1 estate would incur under the Plan; (b) lower distributions being received by Creditors; and
2 (c) significant delays in distributions to Creditors.

3 **12. MISCELLANEOUS PROVISIONS**

4 In addition to the provisions discussed above, the Plan contains a number of
5 administrative and miscellaneous provisions. See Section 8 (Effect of Confirmation);
6 Section 9 (Retention of Jurisdiction); Section 10 (Administrative Provisions); and Section 11
7 (Miscellaneous Provisions) of the Plan. Those provisions are not restated or summarized in
8 this Disclosure Statement. Please review the Plan carefully and contact your legal or tax
9 adviser if you have any questions regarding the Plan.

10 **13. TAX CONSEQUENCES TO DEBTOR OF THE PLAN**

11 Although Debtor has not concluded its tax analysis, Debtor believes confirmation of
12 the Plan is not expected to generate substantial tax consequences to Debtor.

13 CIRCULAR 230 DISCLAIMER: TO ENSURE COMPLIANCE WITH
14 REQUIREMENTS IMPOSED BY THE INTERNAL REVENUE SERVICE, HOLDERS OF
15 CLAIMS ARE HEREBY NOTIFIED THAT (A) ANY DISCUSSION OF FEDERAL TAX
16 ISSUES IN THIS DISCLOSURE STATEMENT (INCLUDING ANY ATTACHMENTS) IS
17 NOT INTENDED OR WRITTEN TO BE USED OR RELIED UPON, AND CANNOT BE
18 USED OR RELIED UPON, FOR THE PURPOSE OF (1) AVOIDING TAX-RELATED
19 PENALTIES UNDER THE INTERNAL REVENUE CODE OF 1986, AS AMENDED, OR
20 (2) PROMOTING, MARKETING OR RECOMMENDING TO ANOTHER PARTY ANY
21 TRANSACTION OR TAX MATTER(S) ADDRESSED HEREIN, AND (B) ANY
22 DISCUSSION OF FEDERAL TAX ISSUES IN THIS DISCLOSURE STATEMENT
23 (INCLUDING ANY ATTACHMENTS) ARE WRITTEN IN CONNECTION WITH
24 DEBTOR SOLICITING ACCEPTANCES OF THE PLAN THROUGH THIS
25 DISCLOSURE STATEMENT.
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YOU ARE URGED TO CONSULT YOUR OWN TAX ADVISOR ABOUT ANY
FEDERAL, STATE, LOCAL, AND APPLICABLE FOREIGN, INCOME AND OTHER
TAX CONSEQUENCES OF THE PLAN.

14. RECOMMENDATION AND CONCLUSION

Please read this Disclosure Statement and the Plan carefully. After reviewing all the
information and making an informed decision, please vote by using the enclosed ballot.

Debtor strongly urges you to vote in support of the Plan.

DATED this 5th day of April, 2013.

BEALL CORPORATION

By /s/ Scott Koch
Scott Koch, CFO

Presented by:

TONKON TORP LLP

By /s/ Michael W. Fletcher
Albert N. Kennedy, OSB No. 82142 (Lead Attorney)
Michael W. Fletcher, OSB No. 010448
Of Attorneys for Debtor

EXHIBIT 1

DEBTOR'S PLAN OF LIQUIDATION

1 **Albert N. Kennedy**, OSB No. 821429 (Lead Attorney)
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2 Facsimile: (503) 972-3713
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5 **TONKON TORP LLP**
1600 Pioneer Tower
6 888 S.W. Fifth Avenue
Portland, OR 97204

7 Attorneys for Debtor
8

9 UNITED STATES BANKRUPTCY COURT
10 DISTRICT OF OREGON

11 In re
12 Beall Corporation,
13

14 Debtor.

Case No. 12-37291-elp11

DEBTOR'S PLAN OF LIQUIDATION
(APRIL 5, 2013)

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DEBTOR'S PLAN OF LIQUIDATION (APRIL 5, 2013)

TABLE OF CONTENTS

	<u>Page</u>
SECTION 1 DEFINITIONS.....	1
1.1. Defined Terms	1
1.2. Other Terms	9
1.3. Interpretation; Application of Definitions; and Rules of Construction	9
SECTION 2 UNITED STATES TRUSTEE FEES	9
SECTION 3 TREATMENT OF ADMINISTRATIVE EXPENSE CLAIMS AND PRIORITY TAX CLAIMS.....	10
3.1. Administrative Expense Claims.....	10
3.2. Priority Tax Claims.....	10
SECTION 4 CLASSIFICATION AND TREATMENT OF CLAIMS AND EQUITY INTERESTS	11
4.1. Classification.....	11
4.2. Treatment	11
SECTION 5 DISPUTED CLAIMS; OBJECTIONS TO CLAIMS.....	14
SECTION 6 MEANS FOR IMPLEMENTATION OF THE PLAN.....	14
6.1. Funding Plan Obligations and Ongoing Expenses.....	14
6.2. Continuation of Debtor; Winding Up Affairs; Dissolution	15
6.3. Post-Effective Date Management; Plan Agent	15
6.4. Distributions by Plan Agent.....	18
SECTION 7 TREATMENT OF EXECUTORY CONTRACTS	20
7.1. General Rejection of Executory Contracts	20
7.2. Claims for Rejection Damages	20
SECTION 8 EFFECT OF PLAN CONFIRMATION	20
8.1. Effect of Confirmation.....	20
8.2. Revesting; Operation of Business.....	20
SECTION 9 RETENTION OF JURISDICTION.....	21
9.1. Jurisdiction of the Bankruptcy Court.....	21
9.2. Failure of Bankruptcy Court to Exercise Jurisdiction.....	22
SECTION 10 ADMINISTRATIVE PROVISIONS.....	22
10.1. Modification of the Plan	22
10.2. Revocation or Withdrawal of Plan.....	22
SECTION 11 MISCELLANEOUS PROVISIONS.....	23
11.1. Continuation of Creditors' Committee.....	23
11.2. Retention of Causes of Action	23
11.3. Utility Deposits	24
11.4. Governing Law	24
11.5. Withholding and Reporting Requirements	24

11.6.	Section 1146(c) Exemption.....	24
11.7.	Severability	25
11.8.	Binding Effect.....	25
11.9.	Recordable Order	25
11.10.	Plan Controls.....	25
11.11.	Effectuating Documents and Further Transactions.....	25
11.12.	Saturday, Sunday or Legal Holiday	26
11.13.	Timing of Distributions.....	26
11.14.	Final Order	26
11.15.	Event of Default; Remedy	26
11.16.	Amendments to Claims.....	27
11.17.	Setoff, Recoupment and Defenses	27
11.18.	No Retiree Benefits.....	27
11.19.	Computation of Time Periods.....	27
11.20.	Severability	27
11.21.	Exhibits	28

1 Beall Corporation, debtor and debtor-in-possession ("Debtor"), proposes the
 2 following Plan of Liquidation pursuant to the provisions of Chapter 11 of the Bankruptcy
 3 Code. A Disclosure Statement has been provided with this Plan to assist you in
 4 understanding the Plan and making an informed decision whether to vote for or against the
 5 Plan.

6 SECTION 1

7 DEFINITIONS

8 1.1. Defined Terms. Definitions of certain terms used in the Plan are set forth
 9 below. Other terms are defined in the text of the Plan or in the text of the Disclosure
 10 Statement. In either case, when a defined term is used, the first letter of each word in the
 11 defined term is capitalized. Terms used and not defined in the Plan or Disclosure Statement
 12 shall have the meanings given in the Bankruptcy Code or Bankruptcy Rules, or otherwise as
 13 the context requires. The meanings of all terms shall be equally applicable to both the
 14 singular and plural, and masculine and feminine, forms of the terms defined. The words
 15 "herein," "hereof," "hereto," "hereunder," and others of similar import, refer to the Plan as a
 16 whole and not to any particular article, section, subsection, or clause contained in the Plan.
 17 Captions and headings to articles, sections, and exhibits are inserted for convenience of
 18 reference only and are not intended to be part of or to affect the interpretation of the Plan.
 19 The rules of construction set forth in Section 102 of the Bankruptcy Code shall apply. In
 20 computing any period of time prescribed or allowed by the Plan, the provisions of
 21 Bankruptcy Rule 9006(a) shall apply.

22 1.1.1 Administrative Expense Claim means a Claim that is entitled to
 23 priority under Sections 503(b) and 507(a)(2) of the Bankruptcy Code.

24 1.1.2 Allowed Amount means: (a) with reference to any Claim (other
 25 than an Administrative Expense Claim): (i) if the holder thereof has not filed a proof of
 26 claim with the Court within the applicable period of limitation fixed pursuant to Bankruptcy

1 Rule 3003(c)(3), the amount of the Claim that is listed in Debtor's schedules, as they may
2 from time to time be amended in accordance with Bankruptcy Rule 1009, as not disputed,
3 contingent, or unliquidated; or (ii) if the holder thereof has filed a proof of claim with the
4 Court within the applicable period of limitation fixed pursuant to Bankruptcy
5 Rule 3003(c)(3), (a) the amount stated in such proof of claim, if no objection to such proof of
6 claim has been interposed within any applicable period of limitation fixed by this Plan or a
7 Final Order; (b) such amount as shall be fixed by Final Order if an objection has been timely
8 interposed; (c) with reference to an Administrative Expense Claim that requires Court
9 approval as precondition to payment, such amount as shall be fixed by Final Order; (d) with
10 reference to any Claim arising from the recovery of property under Sections 550 or 553 of
11 the Bankruptcy Code, or from the denial or avoidance of an interest in property of the Estate
12 (i) if, within 30 days after the judgment for the recovery of money or property, or after the
13 judgment that denies or avoids any such interest, becomes a Final Order, the holder thereof
14 fully satisfies such judgment, (a) the amount so paid to the Estate pursuant to such judgment
15 (whether or not such holder files a proof of claim with the Court respecting such Claim)
16 and/or (b) such additional amount as shall be fixed by a Final Order, but only if a proof of
17 claim therefor is filed with the Court and served on Debtor within 30 days after such
18 judgment becomes a Final Order; or (ii) if, in response to a demand for payment and before
19 an adversary proceeding or other legal action is commenced with regard to such matters, the
20 holder thereof complies with such a demand, the amount so paid to the Estate pursuant to
21 such demand (whether or not such holder files a proof of claim with the Court respecting
22 such Claim); or (e) any Claim allowed under or pursuant to the terms of this Plan; provided,
23 however, that the Allowed Amount shall not include interest, penalties, or other charges
24 accruing on a Claim after the Petition Date except as specifically provided for in this Plan or
25 in the Confirmation Order.

1 1.1.3 Allowed Claim means a Claim for which an Allowed Amount has
2 been determined.

3 1.1.4 Assets at any particular time means, collectively, all right, title, and
4 interest of the Estate in and to the property described in Section 541 of the Bankruptcy Code,
5 and includes all Avoidance Actions.

6 1.1.5 Available Cash at any particular time means that amount of
7 Unrestricted Cash that the Plan Agent determines is then available for distribution to holders
8 of Allowed General Unsecured Claims pursuant to the terms of this Plan.

9 1.1.6 Avoidance Action means any claim or cause of action of the Estate
10 that arises under Chapter 5 of the Bankruptcy Code, or under any similar or related state or
11 federal statutes and common law, including, without limitation, state fraudulent transfer or
12 conveyance laws, whether or not such claim or cause of action is asserted or pending on the
13 Effective Date or is thereafter asserted or commenced.

14 1.1.7 Ballot means a ballot submitted by a holder of a Claim to accept or
15 reject this Plan.

16 1.1.8 Bankruptcy Code or Code means Title 11 of the United States
17 Code, and any amendments thereto.

18 1.1.9 Bankruptcy Court or Court means (a) the United States District
19 Court for the District of Oregon having jurisdiction over this Chapter 11 case and, to the
20 extent of any reference made pursuant to 28 U.S.C. § 157, the United States Bankruptcy
21 Court for the District of Oregon and any court having competent jurisdiction to hear appeals
22 therefrom; and (b) any other court having competent jurisdiction with respect to matters
23 described in this Plan.

24 1.1.10 Bankruptcy Rules means, collectively, the Federal Rules of
25 Bankruptcy Procedure, as amended and promulgated under Section 2075, Title 28, of the
26 United States Code, and the local rules and standing orders of the Bankruptcy Court.

1 1.1.11 Case or Chapter 11 Case means the case under Chapter 11 of the
2 Bankruptcy Code with respect to Debtor pending in the District of Oregon, administered as
3 *In re Beall Corporation*, Case No. 12-37291-elp11.

4 1.1.12 Cash means lawful currency of the United States of America.

5 1.1.13 Claim means (a) any right to payment from Debtor arising before
6 the Effective Date, whether or not such right is reduced to judgment, liquidated, unliquidated,
7 fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or
8 unsecured; or (b) any right to an equitable remedy against Debtor arising before the Effective
9 Date for breach of performance if such breach gives rise to a right of payment from Debtor,
10 whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent,
11 matured, unmatured, disputed, undisputed, secured, or unsecured.

12 1.1.14 Claiming Period means, with respect to any particular Distribution
13 made by Debtor pursuant to this Plan, a period of 90 days following such Distribution.

14 1.1.15 Class means a category of Claims or Equity Interests that is
15 substantially similar to each other, as classified pursuant to the Plan.

16 1.1.16 Collateral means, with respect to a Secured Claim, the property, or
17 interest in property, of the Estate that secures such Claim.

18 1.1.17 Committee means the Official Committee of Unsecured Creditors
19 of Debtor appointed by the United States Trustee pursuant to Section 1102 of the Bankruptcy
20 Code, as such Committee may be constituted from time to time.

21 1.1.18 Confirmation Date means the date of entry of the Confirmation
22 Order.

23 1.1.19 Confirmation Order means the order of the Bankruptcy Court
24 confirming the Plan pursuant to Section 1129 of the Bankruptcy Code.

25 1.1.20 Creditor means a holder of a Claim.
26

1 1.1.21 Debtor means Beall Corporation, as Debtor and Debtor-in-
2 Possession.

3 1.1.22 Disallowed Amount means, with respect to a particular Disputed
4 Claim, that amount which is equal to the difference, if any, between the Face Amount of such
5 Claim and the Allowed Amount thereof.

6 1.1.23 Disclosure Statement means Debtor's disclosure statement
7 pertaining to the Plan, as amended, modified, supplemented, or restated from time to time.

8 1.1.24 Disputed Amount means, with respect to a particular Disputed
9 Claim, that amount which is equal to the difference, if any, between the Face Amount of such
10 Claim and the amount of the Claim that Debtor concedes.

11 1.1.25 Disputed Claim means any Claim for which an Allowed Amount
12 has not yet been determined and with respect to which Debtor or the Committee has an
13 objection (whether or not a written objection has been filed with the Court) or to which an
14 objection has been filed with the Court.

15 1.1.26 Distribution Date means any date on which the Plan Agent
16 determines, in his discretion, to make a distribution to the holders of Allowed General
17 Unsecured Claims under this Plan.

18 1.1.27 Distribution means a payment of Cash by Debtor under this Plan to
19 a holder of an Allowed General Unsecured Claim.

20 1.1.28 Effective Date means the first day of the first month after the
21 Confirmation Date on which (a) all conditions precedent (if any) specified in the Plan have
22 been satisfied or waived and (b) no stay of the Confirmation Order is in effect.

23 1.1.29 Equity Interest means any capital stock or other ownership interest
24 in Debtor, however denominated and whether or not transferable, and any option, warrant, or
25 right to purchase, sell, or subscribe for an ownership interest in or other equity security of
26 Debtor.

1 1.1.30 Estate means the estate of Debtor created by Section 541 of the
2 Bankruptcy Code.

3 1.1.31 Face Amount means (a) with reference to any Claim (other than an
4 Administrative Expense Claim) (i) if the holder thereof has not filed a proof of claim with the
5 Court within the applicable period of limitation fixed pursuant to Bankruptcy
6 Rule 3003(c)(3), the amount of the Claim that is listed in Debtor's schedules, as they may
7 from time to time be amended in accordance with Bankruptcy Rule 1009, as not disputed,
8 contingent, or unliquidated; or (ii) if the holder thereof has filed a proof of claim with the
9 Court within the applicable period of limitation fixed pursuant to Bankruptcy
10 Rule 3003(c)(3), the amount stated in such proof of claim; or (b) with reference to an
11 Administrative Expense Claim of a professional for which an application for allowance of
12 compensation or reimbursement of expenses is filed within such time as may be fixed by the
13 Court, the net amount to which the applicant would be entitled if the application was to be
14 granted in full.

15 1.1.32 Filed means filed with the Bankruptcy Court in the Chapter 11
16 Case.

17 1.1.33 Final Distribution Date means the date the Plan Agent determines,
18 in its good faith discretion, that no further payments or distributions will to be made or
19 required by Debtor under the Plan.

20 1.1.34 Final Order means an order or judgment entered on the docket by
21 the Clerk of the Bankruptcy Court, or any other court exercising jurisdiction over the subject
22 matter and the parties, that has not been reversed, stayed, modified, or amended and as to
23 which the time for filing a notice of appeal, or petition for *certiorari* or request for *certiorari*,
24 or request for rehearing, shall have expired, or a stipulation or other agreement entered into
25 which is intended by the parties thereto to have the same effect with like finality.
26

1 1.1.35 General Unsecured Claim means any Unsecured Claim not
2 otherwise treated or classified under this Plan.

3 1.1.36 Interest Rate means a fixed per annum interest rate of 2.5%, unless
4 a different interest rate is determined and set by the Bankruptcy Court, in which case such
5 interest rate determined by the Bankruptcy Court shall be the "Interest Rate" under this Plan.

6 1.1.37 KeyBank means KeyBank National Association.

7 1.1.38 Other Priority Claim means any Claim for an amount entitled to
8 priority in right of payment pursuant to Section 507(a) of the Code other than a Priority Tax
9 Claim or an Administrative Expense Claim.

10 1.1.39 Petition Date means September 24, 2012.

11 1.1.40 Plan Agent means such person or entity serving from and after the
12 Effective Date as Debtor's sole director and officer for purposes of effectuating this Plan.

13 1.1.41 Plan means this plan of liquidation, and all exhibits and schedules
14 hereto, which are incorporated by reference, as amended, modified, restated, or supplemented
15 from time to time.

16 1.1.42 Priority Tax Claim means any Claim of a governmental unit of the
17 kind entitled to priority under Section 507(a)(8) of the Bankruptcy Code.

18 1.1.43 Pro Rata at any particular time means, with respect to any Allowed
19 Claim in a Class, the same proportion that the Allowed Amount of such Claim bears to the
20 aggregate of (a) the Allowed Amount of all Claims in such Class, plus (b) the Face Amounts
21 of all Disputed Claims in such Class, as reduced from time to time as and to the extent the
22 Disallowed Amounts of such Claims are determined.

23 1.1.44 Rejection Claim means a Claim arising from the rejection of an
24 unexpired executory contract pursuant to this Plan or a Final Order.

1 1.1.45 Reorganized Debtor means Debtor from and after the Effective
2 Date. Unless the context clearly requires otherwise, any reference to "Debtor" herein for any
3 period from and after the Effective Date shall be deemed to refer to Reorganized Debtor.

4 1.1.46 Reserve Account means a separate and segregated bank account in
5 which Debtor will hold KeyBank's Cash Collateral in accordance with this Plan.

6 1.1.47 Scheduled Amounts means the amount of Claims stated in the
7 Schedules.

8 1.1.48 Schedules means the Schedules of Assets and Liabilities Filed by
9 Debtor pursuant to Section 521 of the Bankruptcy Code, as amended, modified, restated, or
10 supplemented from time to time.

11 1.1.49 Secured Claim means a Claim to the extent such Claim constitutes
12 a secured claim under Sections 506(a) or 1111(b) of the Bankruptcy Code.

13 1.1.50 Unclaimed Property at any particular time means the Cash,
14 exclusive of any interest earned thereon, held by or for Debtor that is unclaimed by a
15 Creditor following a Distribution made by or for Debtor pursuant to the Plan (including
16 property attributable to checks that have been returned as undeliverable without a proper
17 forwarding address, checks that have not been cashed, and checks that were not mailed or
18 delivered because of the absence of a proper address to which to mail or deliver such
19 property).

20 1.1.51 Unrestricted Cash means at any particular time means all Cash
21 held by or for Debtor, other than any Cash then held in the Reserve Account.

22 1.1.52 Unsecured Claim means a Claim that is not an Administrative
23 Expense Claim, a Priority Tax Claim, an Other Priority Claim, a Property Tax Claim, or a
24 Secured Claim.

1 1.2. Other Terms. Terms used and not defined in this Plan that are defined in the
2 Bankruptcy Code or in the Bankruptcy Rules shall have the meanings ascribed to them in the
3 Bankruptcy Code or in the Bankruptcy Rules, as applicable.

4 1.3. Interpretation; Application of Definitions; and Rules of Construction.
5 Wherever from the context it appears appropriate, each term stated in either the singular or
6 the plural shall include both the singular and the plural, and pronouns stated in the masculine,
7 feminine, or neuter gender shall include the masculine, feminine, and neuter. For purposes of
8 the Plan (a) any reference in the Plan to a contract, instrument, release, indenture, or other
9 agreement or document being in a particular form or on particular terms and conditions
10 means that such document shall be substantially in such form or substantially on such terms
11 and conditions; (b) any reference in the Plan to an existing document or exhibit filed or to be
12 filed means such document or exhibit as it may have been or may be amended, modified, or
13 supplemented; and (c) unless otherwise specified, all references in the Plan to Sections and
14 Exhibits are references to Sections and Exhibits of or to the Plan. The words "herein,"
15 "hereof," "hereto," "hereunder," "hereunto" and other words of similar meaning refer to this
16 Plan as a whole and not to any particular section, subsection, or clause contained in this Plan.
17 The rules of construction contained in Section 102 of the Bankruptcy Code shall apply to the
18 construction of this Plan. The headings in this Plan are for convenience of reference only
19 and shall not limit or otherwise affect the provisions of this Plan. Unless otherwise indicated
20 herein, all references to dollars means United States dollars.

21 **SECTION 2**

22 **UNITED STATES TRUSTEE FEES**

23 Fees payable by Debtor to the United States Trustee under 28 U.S.C.
24 § 1930(a)(6), or to the Clerk of the Bankruptcy Court, will be paid in full on the Effective
25 Date. Reorganized Debtor shall continue to pay such fees to the Office of the United States
26 Trustee, and shall continue to file monthly reports with the Office of the United States

1 Trustee, until this Case is closed by the Bankruptcy Court, dismissed, or converted. This
2 requirement is subject to any amendments to 28 U.S.C. § 1930(a)(6) that Congress makes
3 retroactively applicable to confirmed Chapter 11 cases. After confirmation, Reorganized
4 Debtor shall serve on the United States Trustee a monthly financial report for each month, or
5 portion thereof, that the case remains open. The monthly financial report shall include a
6 statement of all disbursements made during the course of the month, whether or not pursuant
7 to the Plan.

8 SECTION 3

9 TREATMENT OF ADMINISTRATIVE 10 EXPENSE CLAIMS AND PRIORITY TAX CLAIMS

11 3.1. Administrative Expense Claims. Each holder of an Administrative Expense
12 Claim shall receive payment of such Claim in full in Cash on the later of (a) the Effective
13 Date or (b) the date on which such Claim becomes an Allowed Claim, unless such holder
14 agrees to a different treatment of such Claim (including, without limitation, any different
15 treatment that may be provided for in any documentation, statute, or regulation governing
16 such Claim); provided, however, that Administrative Expense Claims representing
17 obligations incurred in the ordinary course of business by Debtor during the Chapter 11 Case
18 shall be paid by Debtor in the ordinary course of business and in accordance with any terms
19 and conditions of the particular transaction, and any agreements relating thereto. Except as
20 otherwise ordered by the Court, Administrative Expense Claims shall be deemed disallowed,
21 barred forever, and not enforceable against Debtor or any of Debtor's Assets unless a request
22 for payment therefor is filed with the Court and served on Debtor within 30 days after the
23 Confirmation Date.

24 3.2. Priority Tax Claims. Each Allowed Priority Tax Claim shall be paid in full,
25 with interest from and after the Effective Date at the Interest Rate, in Cash no later than three
26 years after the Petition Date. Until such Claims are paid in full, on each anniversary of the

1 Effective Date the Plan Agent shall make regular Pro Rata installment payments to the
2 holders of the Allowed Priority Tax Claims out of available Unrestricted Cash, after
3 establishing such reserves against such Unrestricted Cash as the Plan Agent deems
4 reasonably necessary.

5 **SECTION 4**

6 **CLASSIFICATION AND TREATMENT OF CLAIMS AND EQUITY INTERESTS**

7 4.1. Classification. All Claims (other than Administrative Expense Claims and
8 Priority Tax Claims) and all Equity Interests are placed in the following Classes for all
9 purposes. A Claim is classified in a particular Class only to the extent the Claim falls within
10 the description of that Class and is classified in another Class only to the extent that any
11 remainder of the Claim falls within the description of such other Class. A Claim is in a
12 particular Class only to the extent the Claim is an Allowed Claim in that Class and has not
13 been paid or otherwise satisfied prior to the Effective Date. Class 1 is unimpaired by the
14 Plan. All other Classes are impaired by the Plan.

15 4.1.1 Class 1 (Other Priority Claims) consists of all Allowed Other
16 Priority Claims.

17 4.1.2 Class 2 (KeyBank) consists of the Allowed Claim of KeyBank,
18 National Association.

19 4.1.3 Class 3 (General Unsecured Claims) consists of all Allowed
20 General Unsecured Claims.

21 4.1.4 Class 4 (Equity Interests) consists of all Equity Interests and any
22 and all Claims arising from or relating to such Equity Interests that are or would be subject to
23 subordination under Section 510(b) of the Bankruptcy Code.

24 4.2. Treatment. The Classes of Claims and Equity Interests shall receive the
25 treatment described herein, which treatment shall be in full and complete satisfaction,
26

1 settlement, release, and discharge of, and in exchange for, all such Claims and Equity
2 Interests.

3 4.2.1 Class 1 (Other Priority Claims). Each Allowed Class 1 Claim shall
4 be paid in full, with interest accruing from and after the Effective Date at the Interest Rate
5 until such Claim is paid in full, in Cash, no later than three years after the Petition Date.

6 4.2.2 Class 2 (KeyBank). KeyBank will have an Allowed Claim in such
7 amount as is determined and Allowed by the Bankruptcy Court. The amount of KeyBank's
8 Allowed Claim that is a Secured Claim will be determined by the Bankruptcy Court in
9 accordance with Section 506 of the Bankruptcy Code. The remaining amount of KeyBank's
10 Allowed Claim will be an Unsecured Claim.

11 **a. KeyBank's Allowed Secured Claim**

12 KeyBank's Allowed Secured Claim will be paid in full, with interest
13 accruing from the Effective Date at the Interest Rate until such Claim is paid in full, no later
14 than three years after the Effective Date (the "Maturity Date"). Except to the extent modified
15 by any prior Orders of this Court, KeyBank will retain its Collateral securing its Allowed
16 Secured Claim.

17 On the Effective Date, Debtor will deposit into the Reserve Account any
18 Cash Collateral of KeyBank held by Debtor on the Effective Date, less any amount needed to
19 fund the remaining "Carve Out" authorized by prior Court Orders.

20 The Plan Agent may, but is not required to, liquidate and convert to cash
21 any non-Cash Collateral of KeyBank. KeyBank will have the right to credit bid on any sale
22 of its non-Cash Collateral. The net proceeds from the sale or disposition of any of
23 KeyBank's Collateral will be deposited into the Reserve Account. Except as provided below,
24 unless and until KeyBank's Allowed Claim (consisting of both its Allowed Secured Claim
25 and its Allowed Unsecured Claim) is paid in full, no funds in the Reserve Account may be
26 used for any purpose other than paying KeyBank's Allowed Claim.

1 If at any time the Cash in the Reserve Account exceeds the amount then
2 remaining to be paid on KeyBank's Allowed Claim (including accrued interest on KeyBank's
3 Allowed Secured Claim and the amount of interest that will, assuming such Claim will be
4 paid in full on the Maturity Date, accrue on KeyBank's remaining Allowed Secured Claim),
5 then the Plan Agent will promptly transfer such excess out of the Reserve Account. Any
6 amounts transferred out of the Reserve Account will become Unrestricted Cash.

7 If KeyBank's Allowed Claim has not been paid in full by the Maturity Date,
8 then promptly after the Maturity Date (after transferring out any excess pursuant to the above
9 paragraph) the Plan Agent will transfer to KeyBank all amounts remaining in the Reserve
10 Account and all other Collateral of KeyBank (if any) in full satisfaction of KeyBank's
11 Allowed Secured Claim. The Plan Agent may also, in its discretion, at any time prior to the
12 Maturity Date, transfer or relinquish to KeyBank any non-Cash Collateral. The Plan Agent
13 may also, subject to Committee approval, enter into a settlement agreement with KeyBank
14 that would allow the Plan Agent to disburse some or all of the Cash in the Reserve Account
15 to KeyBank prior to the Maturity Date. Such settlement would not require prior Court
16 approval, but the parties could seek Court approval of the settlement if they so desired.

17 **b. KeyBank's Allowed Unsecured Claim**

18 KeyBank's Allowed Unsecured Claim will be paid in full by the Maturity
19 Date. If and to the extent KeyBank's Allowed Unsecured Claim has not been paid in full by
20 the Maturity Date, then KeyBank's then-remaining Allowed Unsecured Claim will, at that
21 time, be included in the pool of Allowed General Unsecured Claims and will be treated and
22 paid in accordance with Section 4.2.3 of this Plan.

23 4.2.3 Class 3 (General Unsecured Claims). Promptly following the
24 payment or satisfaction in full of all Allowed Administrative Expense Claims, Priority Tax
25 Claims, Other Priority Claims, and KeyBank's Allowed Claim (or the payment in full of
26 KeyBank's Allowed Secured Claim and the passing of the Maturity Date), Debtor will make

1 a Pro Rata Distribution of Available Cash to the holders of Allowed General Unsecured
2 Claims.

3 4.2.4 Class 4 (Equity Interests). On the Effective Date, all Equity
4 Interests shall be deemed cancelled. No holder of an Equity Interest shall receive or retain on
5 account of such Equity Interest any distributions, money, or other consideration on account
6 of such Equity Interest under this Plan.

7 SECTION 5

8 DISPUTED CLAIMS; OBJECTIONS TO CLAIMS

9 Disputed Claims; Objections to Claims. Only Claims that are Allowed Claims
10 shall be entitled to distributions under this Plan. No Cash or other property shall be
11 distributed under this Plan on account of any Disputed Claim, or a portion of any such Claim,
12 unless and until such Disputed Claim becomes an Allowed Claim. Debtor reserves the right
13 to contest and object to any Claims and previously Scheduled Amounts, including, without
14 limitation, those Claims and Scheduled Amounts that are specifically referenced herein; are
15 not listed in the Schedules; are listed therein as disputed, contingent and/or unliquidated in
16 amount; or are listed therein at a different amount than Debtor currently believes is validly
17 due and owing. Unless otherwise ordered by the Bankruptcy Court, all objections to Claims
18 and Scheduled Amounts (other than Administrative Expense Claims) shall be Filed and
19 served upon the holder of the Claim objected to on or before the later of (a) 45 days after the
20 Effective Date or (b) 60 days after the date (if any) on which a Proof of Claim is Filed in
21 respect of a Rejection Claim. The Bankruptcy Court shall set the last day for filing
22 objections to Administrative Expense Claims.

23 SECTION 6

24 MEANS FOR IMPLEMENTATION OF THE PLAN

25 6.1. Funding Plan Obligations and Ongoing Expenses. Subject to any
26 restrictions imposed on Debtor in this Plan, Debtor will fund its Plan obligations and its

1 ongoing expenses and liabilities from its existing Cash, Cash generated from Avoidance
2 Actions, and Cash generated from further liquidation of Assets.

3 6.2. Continuation of Debtor; Winding Up Affairs; Dissolution. From and after
4 the Effective Date, Debtor shall continue in existence solely for purposes of (a) administering
5 this Plan and winding up its affairs as expeditiously as reasonably possible; (b) liquidating,
6 by conversion to Cash or other methods, the Assets as expeditiously as reasonably possible;
7 (c) enforcing and prosecuting all claims and causes of action, including Avoidance Actions,
8 and other rights, interests, and privileges respecting the Assets, and compromising and
9 settling such claims, causes of action, rights, interests, and privileges; (d) reconciling Claims
10 and resolving Disputed Claims; (e) filing appropriate tax returns; and (f) taking such other
11 actions as may be necessary or appropriate in connection with any of the above or to
12 otherwise effectuate this Plan. Debtor may incur and pay any and all reasonable and
13 necessary expenses in performing the foregoing functions, and may hire agents and
14 professionals to assist with the foregoing functions. On the Final Distribution Date, Debtor
15 shall be deemed dissolved under applicable law without the need for any corporate or other
16 actions, consents, or approvals other than filing articles of dissolution with the Oregon
17 Secretary of State. In addition, on or promptly following the Final Distribution Date, Debtor
18 may, without the need for any further actions, consents, or approvals, dispose of or destroy
19 any and all records maintained by Debtor.

20 6.3. Post-Effective Date Management; Plan Agent

21 6.3.1 Plan Agent as Sole Shareholder, Director, and Officer. From and
22 after the Effective Date, Debtor shall be managed by a one-person Board of Directors (the
23 "Plan Agent"). The Plan Agent shall be, without any required corporate or other action, the
24 sole shareholder, director, and officer of Debtor, and shall serve in such capacity until this
25 Plan has been fully effectuated and Debtor's affairs have been fully wound up. The initial
26 Plan Agent shall be such person or entity that is selected by Debtor and approved by the

1 Committee. Such initial Plan Agent shall continue to serve as the Plan Agent until the earlier
2 of (a) the date on which the Plan has been fully effectuated and Debtor's affairs have been
3 fully wound up or (b) the date on which such Plan Agent resigns or is unable to serve as Plan
4 Agent. In the event the initial Plan Agent (or any future Plan Agent) resigns or is unable to
5 serve as Plan Agent, the Committee shall name the replacement Plan Agent without the need
6 for Court approval or any corporate action.

7 6.3.2 Duties and Rights of Plan Agent. The Plan Agent shall use its best
8 efforts to cause Debtor to fulfill all of its duties and obligations under this Plan. Without
9 limiting the rights set forth in Section 6.3.1 above, the Plan Agent shall have broad and
10 exclusive power to manage Debtor. The Plan Agent shall have full power, authority, and
11 responsibility to take any and all such actions as the Plan Agent in its good faith discretion
12 deems necessary or appropriate to cause Debtor to fulfill its duties and obligations under this
13 Plan. In addition to all rights and powers given to the Plan Agent under this Plan, the Plan
14 Agent shall have all of the rights and powers given to directors and officers under Oregon
15 law and shall have all rights and powers of a trustee appointed pursuant to Section 1104 of
16 the Bankruptcy Code. Without limiting any rights the Plan Agent may have pursuant to law
17 or this Plan, the Plan Agent is empowered, on behalf of Debtor, to (a) sell, hold, manage,
18 administer, and distribute the Assets in accordance with this Plan or any Orders entered by
19 the Court, and take such actions as may be necessary or appropriate to effect distributions to
20 be made by Debtor under this Plan or any Orders entered by the Court; (b) establish bank
21 accounts; (c) engage and pay professionals, including attorneys, accountants, actuaries,
22 appraisers, brokers, and others, to assist Debtor in fulfilling its obligations under this Plan
23 (such professionals may include, but are not limited to, any professionals engaged by Debtor
24 or the Committee at any time prior to the Effective Date); (d) object to Claims and resolve
25 Disputed Claims; (e) initiate and pursue all claims and causes of action retained by Debtor
26 under this Plan (including any Avoidance Action), and compromise and settle such claims

1 and causes of action; (f) obtain and pay for directors' and officers' liability insurance in such
2 amounts and with such carriers as determined by the Plan Agent in its good faith discretion;
3 (g) obtain and pay for liability insurance policies, including policies providing errors and
4 omissions coverage (including "tail" coverage) to the Plan Agent and any agents employed
5 by the Plan Agent or Debtor; (h) exercise, post-Confirmation, any post-Confirmation duties
6 or obligations imposed on Debtor pursuant to any agreements entered into by Debtor in
7 connection with the Case or any Orders entered by this Court, including any orders
8 approving settlements; (i) enter into and effectuate settlements with Creditors; (j) incur and
9 repay debt; and (k) exercise such other powers and take such other actions that the Plan
10 Agent, in its sole discretion, deems reasonably necessary or appropriate to effectuate this
11 Plan or Orders entered by this Court.

12 6.3.3 Compensation of Plan Agent. The Plan Agent shall receive, as
13 compensation for its services hereunder, an amount equal to 3% of all monies disbursed by
14 the Plan Agent to holders of Allowed Tax Claims, Allowed Other Priority Claims, or
15 Allowed General Unsecured Claims on account of such Allowed Claims. The fees, costs,
16 and expenses of the Plan Agent shall be paid by on a monthly basis in arrears out of
17 Unrestricted Cash.

18 6.3.4 Fees and Expenses of Agents and Professionals. From
19 Unrestricted Cash, the Plan Agent shall pay the reasonable fees and expenses of all
20 professional persons and agents employed by the Plan Agent in connection with this Plan, as
21 well as the reasonable post-Confirmation fees and expenses of any attorney employed by the
22 Committee in connection with this Plan. Any such professional person or agent seeking a
23 payment from the Plan Agent shall submit an invoice to the Plan Agent, which (absent an
24 objection by the Plan Agent), the Plan Agent shall promptly pay. Any objection that cannot
25 be resolved by the Plan Agent and the party seeking such payment shall be resolved by the
26 Court.

1 6.3.5 Standard of Care. The Plan Agent shall exercise the rights and
2 powers granted to it by this Plan in the same manner, and use the same degree of care and
3 skill in its exercise, as a prudent person would exercise and use under the circumstances in
4 the conduct of his or her own affairs having due regard for the purposes of this Plan. The
5 Plan Agent shall not be liable or responsible for any misconduct or negligence of any
6 attorney, accountant, or other professional employed or selected by the Plan Agent. The Plan
7 Agent shall not be liable for any, and shall be discharged from all, liability to Debtor, all
8 Creditors, and all Equity Interest holders for any and all acts or omissions of the Plan Agent,
9 except for gross negligence or willful misconduct.

10 6.3.6 Reporting. The Plan Agent shall provide such reports to the
11 Committee from time to time as the Committee reasonably requests.

12 6.4. Distributions by Plan Agent

13 6.4.1 Form of Payments. Distributions to be made by the Plan Agent
14 under this Plan shall be made out of Available Cash by check drawn on a domestic bank or
15 by wire transfer from a domestic bank, at the sole election of the Plan Agent.

16 6.4.2 Delivery of Distributions. Except as otherwise agreed to by the
17 Plan Agent in writing, Distributions to be made pursuant to this Plan may be delivered by
18 regular mail, postage prepaid, in an envelope addressed as directed in a written request
19 served on the Plan Agent, but if no such request is made, to the address shown in Debtor's
20 Schedules, as they may from time to time be amended in accordance with Bankruptcy
21 Rule 1009, or, if a different address is stated in a proof of claim duly filed with the Court, to
22 such address stated in the proof of claim.

23 6.4.3 Unclaimed Property. During the Claiming Period applicable to
24 any particular Distribution made pursuant to this Plan, Unclaimed Property with respect to
25 such Distribution shall be distributed to the holders of Allowed Claims entitled thereto upon
26 presentment to the Plan Agent of satisfactory proof of entitlement. After the expiration of the

1 Claiming Period (subject to the right of the Plan Agent, in its sole discretion, to waive the
2 provisions of this sentence, in whole or in part): (a) holders of Allowed Claims previously
3 entitled to such Unclaimed Property shall no longer be entitled thereto; (b) such Claims shall
4 be deemed disallowed for all purposes; and (c) the then-remaining Cash constituting
5 Unclaimed Property with respect to such Distribution shall be redesignated as and become
6 Available Cash (but without impairing the right of the Plan Agent to use such redesignated
7 funds to satisfy the costs of administering this Plan).

8 6.4.4 Time Bar to Cash Payments. Checks issued in respect of Allowed
9 Claims shall be null and void if not negotiated within 90 days after the date of issuance
10 thereof. Any requests for reissuance of any check shall be made to the Plan Agent prior to
11 the expiration of such 90-day period. After such date (subject to the right of the Plan Agent,
12 in its sole discretion, to waive the provisions of this sentence, in whole or in part), (a) the
13 holder of any such Claim who has failed to make a timely request for reissuance of such a
14 voided check shall not be entitled to any other or further Distribution under this Plan on
15 account of such voided check and (b) the Unclaimed Property held on account of such voided
16 check shall be redesignated as and become Available Cash (but without impairing the right of
17 Debtor to use such funds to satisfy the costs of administering this Plan).

18 6.4.5 Minimum Distributions. If any Distribution to be made to any
19 holder of an Allowed Claim under this Plan (including any Pro Rata Distribution) is \$10 or
20 less, then, notwithstanding any contrary provision in this Plan, the Plan Agent shall not be
21 obligated to make such Distribution to such holder. Distributions withheld pursuant to this
22 section shall become unrestricted Available Cash (but without impairing the right of the Plan
23 Agent to use such funds to satisfy the costs of administering this Plan).

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SECTION 9

RETENTION OF JURISDICTION

9.1. Jurisdiction of the Bankruptcy Court. Notwithstanding the entry of the Confirmation Order, the Court shall retain jurisdiction of the Chapter 11 Case pursuant to and for the purposes set forth in Sections 1127(b) and 1141-1146 of the Code to enforce the provisions of this Plan and to ensure that the intent and purposes of this Plan are carried out and given effect. Without limiting the preceding, the Court shall retain jurisdiction to:

9.1.1 Classify the Claim or interest of any Creditor, reexamine Claims or interests that have been allowed for voting purposes, and determine any objections that may be filed to Claims or interests;

9.1.2 Determine requests for payment of Claims entitled to priority under Section 507(a) of the Bankruptcy Code, including compensation and reimbursement of expenses in favor of professionals employed at the expense of the Estate;

9.1.3 Avoid transfers or obligations to subordinate Claims under Chapter 5 of the Bankruptcy Code;

9.1.4 Approve the assumption, assignment, or rejection of an executory contract or unexpired lease pursuant to this Plan;

9.1.5 Resolve controversies and disputes regarding the interpretation or enforcement of this Plan;

9.1.6 Implement the provisions of this Plan and enter orders in aid of confirmation;

9.1.7 Enforce settlements entered into by the Plan Agent;

9.1.8 To the extent the Court has jurisdiction, adjudicate adversary proceedings and contested matters pending or hereafter commenced in the Chapter 11 Case; and

9.1.9 Enter a final decree closing the Chapter 11 Case.

1 9.2. Failure of Bankruptcy Court to Exercise Jurisdiction. If the Bankruptcy
2 Court abstains from exercising, or declines to exercise, jurisdiction over any matter arising
3 under, arising in, or related to the Chapter 11 Case, this section shall not prohibit or limit the
4 exercise of jurisdiction by any other court having competent jurisdiction with respect to such
5 subject matter.

6 **SECTION 10**

7 **ADMINISTRATIVE PROVISIONS**

8 10.1. Modification of the Plan. Debtor may alter, amend, or modify the Plan
9 pursuant to Section 1127 of the Bankruptcy Code and Bankruptcy Rule 3019 at any time
10 prior to the time the Bankruptcy Court has signed the Confirmation Order. After such time,
11 and prior to the substantial consummation of the Plan, Debtor may, so long as the treatment
12 of holders of Claims and interests under the Plan is not adversely affected, institute
13 proceedings in Bankruptcy Court to remedy any defect or omission or to reconcile any
14 inconsistencies in the Plan, Disclosure Statement, or Confirmation Order, and any other
15 matters as may be necessary to carry out the purposes and effects of the Plan.

16 10.2. Revocation or Withdrawal of Plan

17 10.2.1 Right to Revoke. Debtor reserves the right to revoke or withdraw
18 the Plan at any time prior to the Effective Date.

19 10.2.2 Effect of Withdrawal or Revocation. If Debtor revokes or
20 withdraws the Plan prior to the Effective Date, then the Plan shall be deemed null and void.
21 In such event, nothing contained herein shall be deemed to constitute a waiver or release of
22 any claims by or against Debtor, or to prejudice in any manner the rights of Debtor in any
23 further proceeding involving Debtor.

24 10.2.3 Nonconsensual Confirmation. Debtor may request that the
25 Bankruptcy Court confirm the Plan pursuant to Section 1129(b) of the Bankruptcy Code if
26

1 the requirements of all provisions of Section 1129(a) of the Bankruptcy Code, except
2 Subsection 1129(a)(8), are met.

3 10.2.4 Conditions of Effectiveness. The Effective Date will not occur and
4 the Plan will not become effective unless and until the Bankruptcy Court shall have entered a
5 Confirmation Order in form and substance reasonably acceptable to Debtor.

6 10.2.5 Compromise of Controversies. Pursuant to Bankruptcy Rule 9019,
7 and in consideration for the classification, distributions, and other benefits provided under the
8 Plan, the provisions of the Plan shall constitute a good faith compromise and settlement of all
9 Claims or controversies that are resolved pursuant to the Plan. The entry of the Confirmation
10 Order shall constitute the Court's approval of each of the compromises and settlements
11 provided for in the Plan, and the Court's findings shall constitute its determination that such
12 compromises and settlements are in the best interests of Debtor.

13 SECTION 11

14 MISCELLANEOUS PROVISIONS

15 11.1. Continuation of Creditors' Committee. Notwithstanding the entry of the
16 Confirmation Order, so long as any members of the Committee are willing to serve, the
17 Committee shall continue until it is dissolved by action of the members thereof or until the
18 Final Distribution Date, whichever occurs first. Neither the Committee nor any of its past,
19 present, or future members (nor any of the respective past, present, or future officers,
20 directors, employees, or agents of such members) shall have or incur any liability to any
21 holder of a Claim or Equity Interest or to any other entity for any act or omission in
22 connection with or arising out of the Chapter 11 Case, or the negotiation and pursuit of
23 confirmation of this Plan, or the consummation of this Plan, or the administration of this
24 Plan, or the property to be distributed under this Plan.

25 11.2. Retention of Causes of Action. Debtor shall retain any and all claims and
26 causes of action whatsoever (whether known, unknown, liquidated, unliquidated, fixed,

1 contingent, matured, unmatured, disputed, or undisputed, and whether asserted or assertable
2 directly, indirectly, or derivatively, at law, in equity, or otherwise), including, but not limited
3 to, all Avoidance Actions. The Plan Agent shall have the discretion to pursue or not to
4 pursue any claims or causes of action belonging to the Estate.

5 11.3. Utility Deposits. All utilities holding a utility deposit obtained as a result of
6 this Bankruptcy Case shall immediately after the Effective Date return or refund such utility
7 deposit to Debtor. At the sole option of Debtor, Debtor may apply any such utility deposit
8 that has not been refunded to Debtor in satisfaction of any payments due or to become due
9 from Debtor to a utility holding such a utility deposit.

10 11.4. Governing Law. Except to the extent the Bankruptcy Code, the Bankruptcy
11 Rules, or other federal laws are applicable, the laws of the State of Oregon shall govern the
12 construction and implementation of the Plan, and all rights and obligations arising under the
13 Plan.

14 11.5. Withholding and Reporting Requirements. In connection with the Plan and
15 all instruments issued in connection therewith and distributions thereon, Debtor shall comply
16 with all withholding, reporting, certification, and information requirements imposed by any
17 federal, state, local, or foreign taxing authorities, and all distributions hereunder shall, to the
18 extent applicable, be subject to any such withholding, reporting, certification, and
19 information requirements. Entities entitled to receive distributions hereunder shall, as a
20 condition to receiving such distributions, provide such information and take such steps as
21 Debtor may reasonably require to ensure compliance with such withholding and reporting
22 requirements, and to enable Debtor to obtain the certifications and information as may be
23 necessary or appropriate to satisfy the provisions of any tax law.

24 11.6. Section 1146(c) Exemption. Pursuant to Section 1146(c) of the Bankruptcy
25 Code, the issuance, transfer, or exchange of any security under the Plan; or the execution,
26 delivery, or recording of an instrument of transfer pursuant to, in implementation of, or as

1 contemplated by the Plan; or the revesting, transfer, or sale of any real property of Debtor
2 pursuant to, in implementation of, or as contemplated by the Plan; shall not be taxed under
3 any state or local law imposing a stamp tax, transfer tax, or similar tax or fee. Consistent
4 with the foregoing, each recorder of deeds or similar official for any city, county, or
5 governmental unit in which any instrument hereunder is to be recorded shall, pursuant to the
6 Confirmation Order, be ordered and directed to accept such instrument without requiring the
7 payment of any documentary stamp tax, deed stamps, transfer tax, intangible tax, or similar
8 tax.

9 11.7. Severability. In the event any provision of this Plan is determined to be
10 unenforceable, such determination shall not limit or affect the enforceability and operative
11 effect of any other provisions of this Plan. To the extent any provision of this Plan would, by
12 its inclusion in this Plan, prevent or preclude the Bankruptcy Court from entering the
13 Confirmation Order, the Bankruptcy Court, on the request of Debtor, may modify or amend
14 such provision, in whole or in part, as necessary to cure any defect or remove any
15 impediment to the confirmation of this Plan existing by reason of such provision.

16 11.8. Binding Effect. The provisions of this Plan shall bind Debtor and all
17 holders of Claims and Equity Interests, and their respective successors, heirs, and assigns.

18 11.9. Recordable Order. The Confirmation Order shall be deemed to be in
19 recordable form, and shall be accepted by any recording officer for filing and recording
20 purposes without further or additional orders, certifications, or other supporting documents.

21 11.10. Plan Controls. In the event and to the extent any provisions of this Plan are
22 inconsistent with the provisions of the Disclosure Statement, or any other instrument or
23 agreement contemplated to be executed pursuant to this Plan, the provisions of this Plan shall
24 control and take precedence.

25 11.11. Effectuating Documents and Further Transactions. Debtor shall execute,
26 deliver, file, or record such contracts, instruments, assignments, and other agreements or

1 documents, and take or direct such actions as may be necessary or appropriate to effectuate
2 and further evidence the terms and conditions of this Plan.

3 11.12. Saturday, Sunday or Legal Holiday. If any payment or act under this Plan is
4 required to be made or performed on a date that is not a business day, then the making of
5 such payment or the performance of such act may be completed on the next succeeding
6 business day, but shall be deemed to have been completed as of the required date.

7 11.13. Timing of Distributions. Notwithstanding anything to the contrary herein,
8 (a) any distribution required by this Plan to be made on the Effective Date in respect of a
9 Claim shall be made as soon as practicable after (but in any event within 30 days of) the later
10 of (i) the Effective Date or (ii) the date on which such Claim becomes Allowed and any other
11 conditions to distribution with respect to such Claim shall have been satisfied; and (b) any
12 distribution required by this Plan or any instrument issued pursuant to this Plan to be made
13 on a date subsequent to the Effective Date shall be made on the later of (i) such date or (ii) as
14 soon as practicable after (but in any event within 30 days of) the date on which the pertinent
15 Claim becomes Allowed and any other conditions to distribution with respect to such Claim
16 shall have been satisfied.

17 11.14. Final Order. Any requirement in this Plan for a Final Order may be waived
18 by Debtor; provided, however, that nothing contained herein shall prejudice the right of any
19 party-in-interest to seek a stay pending appeal with respect to such Final Order.

20 11.15. Event of Default; Remedy. Except as otherwise provided in this Plan or in
21 the Confirmation Order, in the event Debtor shall default in the performance of its
22 obligations under this Plan, and shall not have cured such default within 30 days after receipt
23 of written notice of default from the Creditor to whom the performance is due, then such
24 Creditor may exercise its remedies on default. An event of default occurring with respect to
25 one Creditor or Claim shall not be an event of default with respect to any other Creditor or
26 Claim.

1 11.16. Amendments to Claims. No Claim may be amended by the holder thereof at
2 any time after the date that is 30 days after the Effective Date (the "Claim Amendment Bar
3 Date") other than to reduce the amount of the Claim, unless such period is extended by Court
4 order on a motion filed with the Court and served on Debtor within such 30-day period.
5 Objections to any Claim that is timely amended by the holder thereof after the Effective Date
6 shall be filed no later than 60 days after proof of such amended Claim is filed with the Court.

7 11.17. Setoff, Recoupment and Defenses. Nothing contained in this Plan shall
8 constitute a waiver or release by Debtor of any rights of setoff or recoupment, or of any
9 defense it may have with respect to any Claim (including, without limitation, rights under
10 Section 502(d) of the Bankruptcy Code). Debtor may, but shall not be required to, set off
11 against any Claim and the distributions to be made pursuant to this Plan in respect of such
12 Claim, any claims of any nature whatsoever that Debtor may have against the holder of such
13 Claim, but neither the failure to do so nor the allowance of any Claim hereunder shall
14 constitute a waiver or release of any such claim Debtor may have against such holder.

15 11.18. No Retiree Benefits. Debtor has no retiree benefit plan, fund, or program, as
16 defined in Section 1114 of the Bankruptcy Code, for the purpose of providing or reimbursing
17 payments for retired employees and their spouses and dependents, for medical, surgical, or
18 hospital care benefits, or benefits in the event of sickness, accident, disability, or death under
19 any plan, fund, or program (through the purchase of insurance or otherwise), and no such
20 payments or benefits shall be made by Debtor pursuant to this Plan or otherwise.

21 11.19. Computation of Time Periods. In computing any period of time prescribed
22 or allowed by this Plan, unless otherwise expressly provided herein, the provisions of
23 Bankruptcy Rule 9006(a) shall apply.

24 11.20. Severability. In the event the Court determines that any provision of this
25 Plan is invalid, void, or unenforceable, the Court shall, with the consent of Debtor and the
26 Committee, have the power to alter and interpret such provision to make it valid or

1 enforceable to the maximum extent practicable, consistent with the original purpose of the
2 provision held to be invalid, void, or unenforceable, and such provision shall then be
3 applicable as altered or interpreted. Notwithstanding any such holding, alteration, or
4 interpretation, the remainder of the provisions of this Plan shall remain in full force and
5 effect and shall in no way be affected, impaired, or invalidated by such holding, alteration, or
6 interpretation.

7 11.21. Exhibits. Any exhibits to this Plan are incorporated into and are a part of
8 this Plan as if fully set forth herein.

9 DATED this 5th day of April, 2013.

10 BEALL CORPORATION

11 By /s/ Scott Koch
12 Scott Koch

13 Presented by:

14 TONKON TORP LLP

15 By /s/ Michael W. Fletcher
16 Albert N. Kennedy, OSB No. 82142
17 Michael W. Fletcher, OSB No. 010448
Of Attorneys for Debtor

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EXHIBIT 2

LIQUIDATION ANALYSIS

[To be Completed and Attached]

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CERTIFICATE OF SERVICE

I hereby certify that I served the foregoing **DEBTOR'S DISCLOSURE STATEMENT (APRIL 5, 2013)** on the parties indicated as "ECF" on the attached List of Interested Parties by electronic means through the Court's Case Management/Electronic Case File system on the date set forth below.

In addition, I served the foregoing on the parties indicated as "Non-ECF" on the attached List of Interested Parties by mailing a copy thereof in a sealed, first-class postage prepaid envelope, addressed to each party's last-known address and depositing in the U.S. mail at Portland, Oregon on the date set forth below.

DATED this 5th day of April, 2013.

TONKON TORP LLP

By /s/ Michael W. Fletcher
Albert N. Kennedy, OSB No. 821429
Michael W. Fletcher, OSB No. 010448
Attorneys for Debtor

LIST OF INTERESTED PARTIES

In re Beall Corporation
U.S. Bankruptcy Court Case No. 12-37291-elp11

ECF PARTICIPANTS

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