

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF COLORADO

In re:)	
)	
VESCO CONSULTING)	Case No. 16-21351 EEB
SERVICES, LLC,)	
)	Chapter 11
EIN: 46-2172249,)	
)	
Debtor.)	

VESCO CONSULTING SERVICES, LLC’S SECOND AMENDED PLAN OF
REORGANIZATION DATED JANUARY 29, 2018

VESCO Consulting Services, LLC, the debtor and debtor-in-possession (the “Debtor”), proposes the following Second Amended Plan of Reorganization, dated January 29, 2018 (the “Plan”), pursuant to the United States Bankruptcy Code.

ALL HOLDERS OF CLAIMS AND MEMBER INTERESTS, TO THE EXTENT APPLICABLE, ARE ENCOURAGED TO READ THE PLAN AND THE DISCLOSURE STATEMENT IN THEIR ENTIRETY BEFORE VOTING TO ACCEPT OR REJECT THE PLAN.

ARTICLE I
DEFINITIONS AND INTERPRETATION

As used in the Plan, the following terms have the respective meanings specified below, unless the context otherwise requires:

1.1 Administrative Expense Claim means any right to payment constituting a cost or expense of administration of the Estate under sections 503(b), 507(a)(2), or 1114(e)(2) of the Bankruptcy Code, including, without limitation: (i) any actual and necessary expenses of preserving the Estate; (ii) any actual and necessary expenses of operating the business of the Debtor; (iii) all Allowed Professional Fee Claims; and (iv) any fees and charges assessed against the Estate under section 1930 of chapter 123 of title 28 of the United States Code.

1.2 Affiliate has the meaning set forth in section 101(2) of the Bankruptcy Code.

1.3 Allowed means a Claim, or any portion thereof: (i) that has been listed in the Schedules as liquidated in amount and not disputed or contingent and for which no proof of claim has been filed; (ii) that is deemed allowed under the Plan; (iii) that is not Disputed; (iv) proof of which has been timely filed with the Bankruptcy Court and as to which the period of time in which to file objections as fixed by the Bankruptcy Code, the Bankruptcy Rules, the

Plan, or an order of the Bankruptcy Court, has expired with no such objection having been filed; (v) that is compromised, settled, or otherwise resolved pursuant to a Final Order of the Bankruptcy Court; or (vi) that, if Disputed, has been Allowed by Final Order; provided, however, that Claims allowed solely for the purpose of voting to accept or reject the Plan pursuant to an order of the Bankruptcy Court shall not be considered “**Allowed Claims**” hereunder.

1.4 AP Order means the *Order Granting in Part and Denying in Part Motion by Debtor to Provide Adequate Protection*, filed with the Bankruptcy Court at Dkt. No. 132, as it may be amended from time to time.

1.5 Atlas Copco means Atlas Copco Customer Finance USA LLC.

1.6 Atlas Copco Secured Loan means the secured loan to the Debtor from Atlas Copco related to the *USA Loan and Security Agreement* dated on or about December 13, 2013, with the original principal amount of \$136,136.70 (the “**Atlas Copco Agreement**”).

1.7 Atlas Copco Collateral means, in relation to the Atlas Copco Secured Loan, the 2012 Dynapac Roller, as more particularly set forth in UCC Filing No. 20132108835, filed by Atlas Copco on December 18, 2013, with a fair market value of \$86,250.

1.8 Avoidance Actions means the Debtor’s interest in any and all claims, rights, and causes of action that have been or may be commenced by or on behalf of the Debtor to avoid and recover any transfers of property determined to be preferential, fraudulent, or otherwise avoidable pursuant to sections 502(d), 544, 545, 547, 548, 549, 550, 551, or 553 of the Bankruptcy Code, or under any other applicable law, or otherwise subject to equitable subordination under section 510 of the Bankruptcy Code, regardless of whether or not such actions have been commenced prior to the Effective Date.

1.9 Ballot means the form distributed to each holder of an impaired Claim entitled to vote on the Plan on which is to be indicated, among other things, acceptance or rejection of the Plan.

1.10 Bankruptcy Code means title 11 of the United States Code, as amended from time to time, as applicable to the Chapter 11 Case.

1.11 Bankruptcy Court means the United States Bankruptcy Court for the District of Colorado.

1.12 Bankruptcy Rules means the Federal Rules of Bankruptcy Procedure, as promulgated by the United States Supreme Court, and any Local Rules of the Bankruptcy Court.

1.13 Bar Date means February 22, 2017.

1.14 Business Day means any day other than a Saturday, a Sunday, or a legal holiday, as defined in Rule 9006(a) of the Bankruptcy Rules.

1.15 Cash means legal tender of the United States of America or the equivalent thereof.

1.16 CAT Financial means Caterpillar Financial Services Corporation.

1.17 CAT Financial Collateral means, in relation to the CAT Financial Secured Loans, (i) as for the CAT Financial First Agreement, a 2007 Caterpillar D6R11XL Tractor, as more particularly set forth in UCC Filing Nos. 20132112128 and 20162037041, filed on December 31, 2013 and April 25, 2016, respectively, with a fair market value of \$135,000; (ii) as for the CAT Financial Second Agreement, a Caterpillar C27 Generator (which includes a trailer), and four Load King Dump Trailers, as more particularly set forth in UCC Filing No. 20152009007, filed on January 29, 2015, with an aggregate fair market value of \$260,000; and (iii) as for the CAT Financial Third Agreement, a Caterpillar D8T Tractor and a Caterpillar 980K Wheel Loader, as more particularly set forth in UCC Filing No. 20152008994, filed on January 29, 2015, with an aggregate fair market value of \$540,000.

1.18 CAT Financial Secured Loans means the three secured loans to the Debtor from CAT Financial related to: (i) the *Installment Sale Contract* dated on or about December 27, 2013, with the original principal amount of \$318,133.66 (the “**CAT Financial First Agreement**”); (ii) the *Installment Sale Contract* dated on or about January 27, 2015 (the “**CAT Financial Second Agreement**”), with the original principal amount of \$301,753.59; and (iii) the *Installment Sale Contract* dated on or about January 27, 2015 (the “**CAT Financial Third Agreement**”), with the original principal amount of \$733,402.28.

1.19 Causes of Action means, without limitation, any and all actions, causes of action, Avoidance Actions, controversies, liabilities, obligations, rights, suits, damages, judgments, Claims, and demands whatsoever, whether known or unknown, reduced to judgment, liquidated or unliquidated, fixed or contingent, matured or unmatured, disputed or undisputed, secured or unsecured, assertable directly or derivatively, existing or hereafter arising, in law, equity, or otherwise, based in whole or in part upon any act or omission or other event occurring prior to the Petition Date or during the course of the Chapter 11 Case, including through the Effective Date.

1.20 CC Order means the *Amended Order Authorizing Use of Cash Collateral*, filed with the Bankruptcy Court at Dkt. No. 75, as it may be amended from time to time.

1.21 Chapter 11 Case means the voluntary case commenced by the Debtor under chapter 11 of the Bankruptcy Code, currently pending before the Bankruptcy Court as Case No. 16-21351 EEB.

1.22 Chase means JP Morgan Chase Bank, N.A.

1.23 Chase Collateral means, in relation to the Chase Secured Loan, a 2014 Subaru Forester, with a fair market value of \$24,250.

1.24 Chase Secured Loan means the secured loan to the Debtor from Chase related to the *Retail Installment Sale Contract* dated on or about October 23, 2013, with the original principal amount of \$30,161.42 (the “**Chase Agreement**”).

1.25 Claim has the meaning set forth in section 101(5) of the Bankruptcy Code.

1.26 Class means a category of holders of Claims or Member Interests as set forth in Article III of the Plan.

1.27 Collateral means any property or interest in property of the Estate that is subject to an unavoidable Lien to secure the payment or performance of a Claim, which Lien is not subject to avoidance or otherwise invalid under the Bankruptcy Code or applicable state law.

1.28 Confirmation Date means the date upon which the Bankruptcy Court enters the Confirmation Order.

1.29 Confirmation Hearing means the hearing held by the Bankruptcy Court to consider confirmation of this Plan pursuant to section 1128 of the Bankruptcy Code, as such hearing may be adjourned or continued from time to time.

1.30 Confirmation Order means the order of the Bankruptcy Court confirming the Plan pursuant to section 1129 of the Bankruptcy Code.

1.31 Convenience Claim means a Claim that would otherwise be a General Unsecured Claim, but instead is a “Convenience Claim” because such Claim is (i) Allowed in an amount equal to or less than \$1,000; or (ii) Allowed in an amount greater than \$1,000 but is voluntarily reduced to \$1,000 by the holder of such Allowed Claim.

1.32 Cure means the payment of Cash or the distribution of other property as necessary to (i) cure a monetary default by the Debtor in accordance with the terms of an executory contract or unexpired lease of the Debtor; and (ii) permit the assumption of such executory contract or unexpired lease pursuant to section 365 of the Bankruptcy Code.

1.33 Debtor means VESCO Consulting Services, LLC. If post-Effective Date, Debtor shall also mean Reorganized VESCO.

1.34 Deficiency Claim means any Allowed General Unsecured Claims that are deficiency claims in Classes 2 through 10 of the Plan, as contemplated by section 506(a)(1) of the Bankruptcy Code. Any such Claims are calculated, in relation to each holder, by adding the amount of the Allowed Secured Claim and subtracting such amount by the aggregate fair market

value of the holder's Collateral. Any negative amount is that holder's Allowed Deficiency Claim. Provided, however, except as otherwise provided in this Plan, if the holder of a Deficiency Claim has failed to reserve the right to assert a Deficiency Claim in its proof of Claim, that holder shall be deemed to have waived its Deficiency Claim.

1.35 Disclosure Statement means the disclosure statement relating to the Plan, including, without limitation, all exhibits and schedules thereto, as approved by the Bankruptcy Court pursuant to section 1125 of the Bankruptcy Code.

1.36 Disclosure Statement Order means the order of the Bankruptcy Court approving the Disclosure Statement pursuant to section 1125 of the Bankruptcy Code.

1.37 Disputed means, with reference to any Claim, (i) any Claim proof of which was timely and properly filed that is disputed under the Plan or as to which the Debtor has interposed an objection and/or request for estimation in accordance with section 502(c) of the Bankruptcy Code and Bankruptcy Rule 3018, which objection and/or request for estimation has not been withdrawn or determined by a Final Order; (ii) any Claim, proof of which was required to be filed by a Final Order of the Bankruptcy Court in a form and manner prescribed in such Final Order, but as to which a proof of claim was not timely or properly filed; or (iii) any Claim to the extent it has not become an Allowed Claim.

1.38 Effective Date means the first Business Day on which the conditions to effectiveness of the Plan set forth in Article IX have been satisfied and on which the Plan shall become effective.

1.39 Estate means the estate of the Debtor created pursuant to section 541 of the Bankruptcy Code.

1.40 Final Order means an order of the Bankruptcy Court or any other court of competent jurisdiction as to which the time to appeal, petition for certiorari, or move for reargument or rehearing has expired and as to which no appeal, petition for certiorari, or other proceedings for reargument or rehearing shall then be pending or, in the event that an appeal, writ of certiorari, or reargument or rehearing thereof has been sought, such order of the Bankruptcy Court or other court of competent jurisdiction shall have been determined by the highest court to which such order was appealed, or certiorari, reargument, or rehearing shall have been denied and the time to take any further appeal, petition for certiorari, or move for reargument or rehearing shall have expired; provided, however, that the possibility that a motion under Rule 59 or Rule 60 of the Federal Rules of Civil Procedure, or any analogous rule under the Bankruptcy Rules or applicable law, may be filed with respect to such order shall not cause such order not to be a Final Order.

1.41 Ford means Ford Motor Credit Company.

1.42 Ford Collateral means, in relation to the Ford Secured Loans, (i) as for the Ford First Agreement, a 2012 Ford F-350, with a fair market value of \$38,250 (the “**Ford First Agreement Collateral**”); (ii) as for the Ford Second Agreement, a 2013 Ford F-250, with a fair market value of \$24,750 (the “**Ford Second Agreement Collateral**”); (iii) as for the Ford Third Agreement, a 2013 Ford Expedition, with a fair market value of \$24,500 (the “**Ford Third Agreement Collateral**”); and (iv) as for the Ford Fourth Agreement, a 2015 Ford F-250, with a fair market value of \$35,000 (the “**Ford Fourth Agreement Collateral**”).

1.43 Ford Secured Loans means the four secured loans to the Debtor, or for the Debtor’s benefit, from Ford related to: (i) the *Motor Vehicle Buyer’s Agreement* dated on or about May 14, 2013, with the original principal amount of \$68,828.92 (the “**Ford First Agreement**”); (ii) the *Retail Installment Sale Contract* dated on or about October 24, 2013, with the original principal amount of \$51,635.05 (the “**Ford Second Agreement**”); (iii) the *Retail Installment Sale Contract* dated on or about February 7, 2014, with the original principal amount of \$64,622.17 (the “**Ford Third Agreement**”); and (iv) the *Colorado Vehicle Retail Installment Sale Contract* dated on or about August 21, 2014, with the original principal balance of \$39,228.75 (the “**Ford Fourth Agreement**”).

1.44 General Air means General Air Service & Supply.

1.45 General Air Collateral means the Trailblazer 325 welder.

1.46 General Air Secured Loan means the secured loan to the Debtor from General Air related to the *36 Month Promissory Note* dated on or about August 22, 2014, with the original principal amount of \$6,857.91 (the “**General Air Agreement**”).

1.47 General Unsecured Claim means any Claim that (i) is not an Administrative Expense Claim, a Professional Fee Claim, a Priority Tax Claim, a Priority Non-Tax Claim, a Secured Claim, a Deficiency Claim, a Convenience Claim, the Member Subordinated General Unsecured Claim, or the Member Interests; or (ii) is otherwise determined by the Bankruptcy Court to be a General Unsecured Claim. General Unsecured Claims do not include Claims that arise under executory contracts and unexpired leases that are assumed under the Plan.

1.48 IRS means the Internal Revenue Service.

1.49 John Deere means Deere Credit, Inc., John Deere Financial, and John Deere Construction & Forestry Company.

1.50 John Deere Collateral means, in relation to the John Deere Secured Loans, (i) as for the JD First Agreement, a John Deere 328D Skid Steer Loader, as more particularly set forth in UCC Filing No. 20152090543, filed on October 2, 2015, with a fair market value of \$30,750; and (ii) as for the JD Second Agreement, a John Deere 844KXDW Wheel Loader, as more particularly set forth in UCC Filing No. 20152115165, filed on December 21, 2015, with a fair market value of \$207,500.

1.51 John Deere Secured Loans means the two secured loans to the Debtor from John Deere related to: (i) the *Loan Contract – Security Agreement* dated on or about October 1, 2015, with the original principal amount of \$26,744.27 (the “**JD First Agreement**”); and (ii) the *Loan Contract – Security Agreement* dated on or about December 29, 2015, with the original principal balance of \$332,321.25 (the “**JD Second Agreement**”).

1.52 Lien has the meaning set forth in section 101(37) of the Bankruptcy Code.

1.53 Komatsu means Komatsu Financial Limited Partnership.

1.54 Komatsu Collateral means, in relation to the Komatsu Secured Loans, (i) as for the Komatsu First Agreement, a K200/6203LC Impact Crushing Plant, as more particularly set forth in UCC Filing No. 20152024384, filed on March 18, 2015, with a fair market value of \$420,000; (ii) as for the Komatsu Second Agreement, a Radial Stacker, Model No. 13-36100, as more particularly set forth in UCC Filing No. 20152024386, filed on March 18, 2015, with a fair market value of \$95,000; (iii) as for the Komatsu Third Agreement, a AES 36” Belt Feeder, as more particularly set forth in UCC Filing No. 20152024329, filed on March 18, 2015, with a fair market value of \$112,500; (iv) as for the Komatsu Fourth Agreement, a JCI 60” Stackable Conveyor, as more particularly set forth in UCC Filing No. 20152024385, filed on March 18, 2015, with a fair market value of \$23,000; and (v) as for the Komatsu Fifth Agreement, a Low Profile Screen Deck, as more particularly set forth in UCC Filing No. 20152024330, filed on March 18, 2015, with a fair market value of \$190,000.

1.55 Komatsu Secured Loans means the five secured loans to the Debtor from Komatsu related to: (i) the *Security Agreement - Conditional Sales Contract* dated on or about March 19, 2015, with the original principal amount of \$355,987.88 (the “**Komatsu First Agreement**”); (ii) the *Security Agreement-Conditional Sales Contract* dated on or about March 19, 2015 (the “**Komatsu Second Agreement**”), with the original principal amount of \$89,533.49; (iii) the *Security Agreement - Conditional Sales Contract* dated March 19, 2015 (the “**Komatsu Third Agreement**”), with the original principal amount of \$99,815.94; (iv) the *Security Agreement - Conditional Sales Contract* dated on or about March 19, 2015 (the “**Komatsu Fourth Agreement**”), with the original principal amount of \$19,749.20; and (v) the *Security Agreement - Conditional Sales Contract* dated on or about March 19, 2015 (the “**Komatsu Fifth Agreement**”), with the original principal amount of \$189,304.45.

1.56 Member means the following sole member of the Debtor as of the Petition Date: Michael Miller.

1.57 Member Interests means the Member’s membership interests in the Debtor as of the Petition Date.

1.58 Member Subordinated General Unsecured Claim means the Allowed General Unsecured Claim of the Member in the amount of \$1,018,228.

1.59 Order Amending Cash Collateral and Adequate Protection means the *Order Granting Motion by Debtor to Amend Adequate Protection and Cash Collateral Orders*, filed with the Bankruptcy Court at Dkt. No. 164.

1.60 Petition Date means November 19, 2016.

1.61 Plan means this plan of reorganization, including, without limitation, all exhibits, supplements, appendices, and schedules hereto, either in its present form or as any of the foregoing may be altered, amended, or modified from time to time.

1.62 Points West means Points West Community Bank.

1.63 Points West Collateral means, in relation to the Points West Secured Loans, (i) as for the Points West First Agreement, a B-Tek Scale Hybrid and two Gorman Rupp Trash Pumps, as more particularly set forth in UCC Filing No. 20142016350, filed on February 20, 2014, with an aggregate fair market value of \$35,125; (ii) as for the Points West Second Agreement, a 1996 International Truck Model 4700, VIN 1HTSCAAM1TH354948, with a fair market value of \$23,250; (iii) as for the Points West Third Agreement, a second deed of trust on certain real property located at 2650 64th Avenue, Greeley, Colorado (owned by Mr. Miller and his wife) and also a security interest in all business assets, including inventory, accounts, chattel paper, general intangibles, equipment, and Government Payments and Programs, as more particularly set forth in its recorded Modification of Deed of Trust, recorded at Weld County Reception No. 4203387 on May 13, 2016, and UCC Filing Nos. 20142042320, 20142078480, and 20162036614, filed on May 6, 2014, August 19, 2014, and April 22, 2016, respectively; (iv) as for the Points West Fourth Agreement, a 2000 International Truck, Model 4900, VIN 1HTSHADR9YH325830, with a fair market value of \$22,250; and (v) as for the Points West Fifth Agreement, a 2007 Kenworth T800, a 2008 Kenworth T800, two 1997 Caterpillar 627F Push Pull Scrapers, two 2014 Trail Kings, a 2008 John Deere Hydraulic Excavator, a 2005 John Deere Motor Grader, two 2013 Wilson CD-1080 53 Trailers, a 2014 Doppstadt 720 Trommel Screen, a 1995 Cedarapids Portable Cone Crushing Plant, an Allen Bradley Switchgear Panel, two 2012 Superior Stackable Conveyors, a 2013 Superior Stackable Conveyor, and three 2014 Superior Stackable Conveyors, as more particularly set forth in UCC Filing Nos. 20162070751 and 20162094021, filed on August 4, 2016 and October 17, 2016, respectively, with an aggregate fair market value of \$1,140,125.

1.64 Points West Secured Loans means the five secured loans to the Debtor from Points West as follows: (i) the loan dated February 24, 2014, with the original principal amount of \$74,051, that is identified by Points West as Loan Number 100092301 (the “**Points West First Agreement**”); (ii) the loan dated March 12, 2014, with the original principal balance of \$21,673.20, that is identified by Points West as Loan Number 100092801 (the “**Points West Second Agreement**”); (iii) the loan dated May 8, 2014, with the original principal balance of \$200,000, that is identified by Points West as Loan Number 100092802 (the “**Points West Third Agreement**”); (iv) the loan dated September 4, 2014, with the original principal balance

of \$54,000, that is identified by Points West as Loan Number 100096801 (the “**Points West Fourth Agreement**”); and (v) the loan dated August 4, 2016, with the original principal balance of \$899,000, that is identified by Points West as Loan Number 160008701 (the “**Points West Fifth Agreement**”).

1.65 Priority Non-Tax Claim means any Claim, other than an Administrative Expense Claim or a Priority Tax Claim, entitled to priority in payment under section 507(a) of the Bankruptcy Code.

1.66 Priority Tax Claim means any Claim of a governmental unit of the kind entitled to priority in payment as specified in sections 502(i) and 507(a)(8) of the Bankruptcy Code.

1.67 Professional Fee Claim means a Claim for an award by the Bankruptcy Court of compensation for services rendered or reimbursement of expenses incurred through and including the Effective Date under sections 330, 331, and 503(b) of the Bankruptcy Code.

1.68 Pro Rata means proportionately so that the ratio of the amount of a particular Allowed Claim to the total amount of the Allowed Claims of the Class in which the particular Claim is included is the same as the ratio of the amount of consideration distributed on account of such particular Allowed Claim to the consideration distributed on account of all Allowed Claims of the Class in which the particular Claim is included. For the purposes of any interim distributions as may be allowed by the Bankruptcy Court, Disputed Claims shall be included in the total amount of Claims within the Class for the purpose of calculating the amount of the interim distribution which can be made to Allowed Claims.

1.69 Reorganized VESCO means VESCO as reorganized pursuant to the Plan on and after the Effective Date.

1.70 Schedules means the schedules of assets and liabilities and the statements of financial affairs required by section 521 of the Bankruptcy Code and Bankruptcy Rule 1007 filed by the Debtor, including any supplements or amendments thereto through the Confirmation Date.

1.71 Section 506(b) Request means a detailed and itemized request filed with the Bankruptcy Court by the holder of an Allowed Secured Claim for any reasonable fees, costs, or charges provided for under any agreement or state statute under which its Claim(s) arose pursuant to section 506(b) of the Bankruptcy Code.

1.72 Secured Claim means a Claim secured by a Lien on property of the Debtor’s Estate, or that is subject to a valid right of setoff pursuant to section 553 of the Bankruptcy Code, to the extent of the value (determined in accordance with section 506(a) or section 502(c) of the Bankruptcy Code and Bankruptcy Rule 3012), of the interest of the holder of such Claim in the Debtor’s or the Estate’s interest in such property, or to the extent of the amount subject to such setoff, as the case may be.

1.73 **Subaru** means Subaru Motors Finance.

1.74 **Subaru Collateral** means, in relation to the Subaru Secured Loan, a 2014 Subaru Outback, with a fair market value of \$21,000.

1.75 **Subaru Secured Loan** means the secured loan to the Debtor, or for the Debtor's benefit, from Subaru related to the *Retail Installment Contract* dated on or about June 24, 2014, with the original principal amount of \$34,915.86 (the "**Subaru Agreement**").

1.76 **VESCO** means the Debtor.

Words and terms defined in section 101 of the Bankruptcy Code shall have the same meanings when used in the Plan, unless a different definition is given in the Plan. The rules of construction contained in section 102 of the Bankruptcy Code shall apply to the construction of the Plan. Unless the context requires otherwise, any capitalized term used herein that is not defined herein, but that is defined in the Bankruptcy Code or Bankruptcy Rules, shall have the meaning set forth therein. The headings in the Plan are for convenience of reference only and shall not limit or otherwise affect the provisions of the Plan.

In computing any period of time proscribed or allowed by the Plan, the provisions of Bankruptcy Rule 9006(a), and any applicable Local Rule regarding the same, shall apply.

ARTICLE II **TREATMENT OF UNCLASSIFIED CLAIMS**

As provided by section 1123(a)(1) of the Bankruptcy Code, the following Claims are not classified under the Plan, and shall instead be treated separately as unclassified Claims on the terms set forth below. Such Claims are unimpaired under the Plan.

2.1 **Administrative Expense Claims.** Except (i) in relation to any fees due to the United States Trustee pursuant to 28 U.S.C. § 1930 on the Effective Date (which is addressed in section 2.4 of the Plan), (ii) post-Petition Date claims by the IRS, and (iii) Administrative Expense Claims based on liabilities incurred by the Debtor after the Petition Date for goods, materials and services delivered, obtained or received in the ordinary course of business, that first become due and payable within 60 days prior to the Confirmation Date (which is addressed in section 2.1.2 of the Plan), and except to the extent that any holder agrees to a different, less favorable treatment, the holder of an Allowed Administrative Expense Claim that has not been paid, shall receive on account of such Claim, Cash in the amount of such Allowed Administrative Expense Claim on the later of the Effective Date or the date such Claim becomes an Allowed Administrative Expense Claim, or as soon thereafter as is practicable.

2.1.1 **Administrative Expense Claims Bar Date.** Except as provided in sections 2.1.2, 2.2, and 2.4 of the Plan, and in relation to the IRS, all requests for the allowance and payment of an Administrative Expense Claim must be filed with the Bankruptcy Court and served upon the Debtor or Reorganized VESCO and other parties-in-interest, in accordance with

the Bankruptcy Code and the Bankruptcy Rules, no later than the first Business Day that is 28 days after the Effective Date or such other date as approved by order of the Bankruptcy Court. **Failure to file and serve such an allowance and payment request timely and properly shall result in the Administrative Expense Claim being forever barred and discharged.**

2.1.2 Administrative Expense Claims for Goods, Materials and Services Incurred in the Ordinary Course of Business. Administrative Expense Claims based on liabilities incurred by the Debtor after the Petition Date for goods, materials and services delivered, obtained or received in the ordinary course of business, that first become due and payable within 60 days prior to the Confirmation Date will be paid by the Estate or Reorganized VESCO, as applicable, pursuant to the terms and conditions of the particular transaction giving rise to such Administrative Expense Claims and, unless the Bankruptcy Court orders otherwise, holders of Administrative Expense Claims based on liabilities incurred by the Debtor for goods, materials and services delivered, obtained or received in the ordinary course of business are not required to file or serve a request for payment of such Claim, and will not be subject to the Administrative Expense Claims Bar Date provided in section 2.1.1 of the Plan.

2.2 Professional Fee Claims. Notwithstanding anything to the contrary in the Plan, the following Claims, even if Administrative Expense Claims, shall be treated as follows:

Any entity seeking an award by the Bankruptcy Court of a Professional Fee Claim shall (i) file its final application for allowance of such Claim by no later than the date that is 35 days after the Effective Date or such other date as may be fixed by the Bankruptcy Court; and (ii) to the extent such entity has not already been paid in full on account of such Claim, or agrees to different treatment, be paid in full and in Cash in the amounts Allowed upon the date the order granting such award becomes a Final Order. Reorganized VESCO is authorized to pay compensation for professional services rendered and reimburse expenses incurred after the Effective Date in the ordinary course and without Bankruptcy Court approval.

The Law Offices of Kevin S. Neiman, pc agrees to different treatment such that any Allowed (to the extent necessary) fees and costs that are owed and unpaid to such firm on or after the Effective Date for pre-Effective Date services and costs incurred shall be paid by Reorganized VESCO to the firm in monthly amounts of at least \$7,500.

2.3 Priority Tax Claims. Notwithstanding anything to the contrary in the Plan, the following Claims shall be treated as follows:

Except to the extent that a holder of an Allowed Priority Tax Claim has been paid by the Estate prior to the Effective Date or agrees to less favorable treatment, each holder of an Allowed Priority Tax Claim shall receive at the sole option of Reorganized VESCO, (i) Cash in an amount equal to such Allowed Priority Tax Claim on the later of the Effective Date or the date such Priority Tax Claim becomes an Allowed Priority Tax Claim, but not later than 30 days after the Confirmation Date; or (ii) equal Cash payments to be made initially on the Effective Date but not later than 30 days after the Confirmation Date and monthly thereafter in an amount

equal to such Allowed Priority Tax Claim, together with interest at a fixed annual rate determined under applicable non-bankruptcy law, over a period from the Effective Date through the fifth anniversary date after the Petition Date; provided, however, that such election shall be without prejudice to the right of Reorganized VESCO to prepay such Allowed Priority Tax Claim in full or in part without penalty.

More specific to the IRS and notwithstanding anything to the contrary in the Plan, it shall have an Allowed Priority Tax Claim in the amount of \$85,944.58, plus interest at 4% per annum. Monthly payments shall commence the month of the Effective Date through the fifth anniversary date after the Petition Date (which the Debtor expects to be January 2018 and conclude November 2021). The monthly payment amount shall adjust if payments begin earlier or later and Reorganized VESCO shall work with the IRS to confirm such monthly payments.

2.4 Fees Due the United States Trustee. Notwithstanding anything to the contrary in the Plan, the following fees, even if Administrative Expense Claims, shall be treated as follows:

To the extent that any fees are owed to the United States Trustee pursuant to 28 U.S.C. § 1930 on or before the Effective Date, such fees shall be paid to the United States Trustee in full, in Cash, by the Effective Date of the Plan. Any fees that become due to the United States Trustee following the Effective Date shall be timely paid until the Chapter 11 Case is closed, dismissed, or converted to another chapter of the Bankruptcy Code.

ARTICLE III **DESIGNATION OF CLASSES**

Claims and Member Interests are classified for all purposes, including voting, confirmation, and distribution pursuant to the Plan, as provided below. If a controversy arises as to whether any Claim or Member Interest, or any class of Claims or Member Interests, is impaired under the Plan, the Bankruptcy Court shall, after notice and a hearing, determine such controversy. In addition, if a Class of Claims or Member Interests is eligible to vote and no Holder of Claims or Member Interests, as applicable, in such Class votes to accept or reject the Plan, the Plan shall be presumed accepted by such Class.

Class	Designation	Impairment	Entitlement to Vote
Class 1	Priority Non-Tax Claims	Unimpaired	No (Deemed to Accept)
Class 2	Atlas Copco Secured Claim	Impaired	Yes

Class 3	CAT Financial Secured Claim	Impaired	Yes
Class 4	Chase Secured Claim	Impaired	Yes
Class 5(a)	Ford Secured Claim (2012 Ford F-350)	Impaired	Yes
Class 5(b)	Ford Secured Claim (2013 Ford F-250)	Impaired	Yes
Class 5(c)	Ford Secured Claim (2013 Ford Expedition)	Impaired	Yes
Class 5(d)	Ford Secured Claim (2015 Ford F-250)	Impaired	Yes
Class 6	General Air Secured Claim	Impaired	Yes
Class 7	John Deere Secured Claim	Impaired	Yes
Class 8	Komatsu Secured Claim	Impaired	Yes
Class 9	Points West Secured Claim	Impaired	Yes
Class 10	Subaru Secured Claim	Impaired	Yes
Class 11	IRS Secured Claim	Impaired	Yes
Class 12	Deficiency Claims	Impaired	Yes
Class 13	General Unsecured Claims	Impaired	Yes
Class 14	Convenience Claims	Impaired	Yes
Class 15	Member Subordinated General Unsecured Claim	Impaired	Yes
Class 16	Member Interests	Unimpaired	No (Deemed to Accept)

ARTICLE IV
TREATMENT OF CLASSES

4.1 Class 1 – Priority Non-Tax Claims. The Class 1 Allowed Priority Non-Tax Claims are unimpaired by the Plan. Except to the extent that the holder of an Allowed Priority Non-Tax Claim agrees to less favorable treatment or has been paid on account of such Claim prior to the Effective Date, within 35 days after the Effective Date of the Plan, or as soon thereafter as is practicable, each holder, if any, shall be paid in Cash in an amount equal to the Allowed amount of such Priority Non-Tax Claim.

4.2 Class 2 – Atlas Copco. The Class 2 Allowed Atlas Copco Secured Claim is impaired by the Plan, and will be treated as follows if the Allowed Atlas Copco Secured Claim is not otherwise satisfied by liquidation of the Atlas Copco Collateral in advance of confirmation of the Plan:

a. The Debtor's appraisal of the Atlas Copco Collateral values it at a fair market value of \$86,250. As of the Petition Date, the amount of the Allowed Claim for Atlas Copco was \$50,108.52. Since the Petition Date, the Debtor has made adequate protection payments to Atlas Copco during the Chapter 11 Case and pursuant to the AP Order in the combined amount of \$20,632.92 (as of October 1, 2017). Accordingly, as of October 1, 2017, the total amount left due and owing to Atlas Copco on its Allowed Claim was \$29,475.60. The Debtor and Atlas Copco have agreed that Atlas Copco shall also be allowed \$4,750 for reasonable post-petition fees, costs, and other charges as part of the Allowed Secured Claim of Atlas Copco. Accordingly, and based upon the foregoing, the amount of the Atlas Copco Allowed Secured Claim shall be \$34,225.60 (as of October 1, 2017), subject to dollar-for-dollar reduction as a result of further adequate protection payments from October 1, 2017 to the Effective Date.

b. The Debtor has been authorized to make monthly adequate protection payments to Atlas Copco since March 2017 in the amount of \$2,947.56, which equals the pre-Petition Date regular monthly payments of principal and interest. These regular monthly payments shall continue on a monthly basis on and after the Effective Date until the Allowed Secured Claim of Atlas Copco is fully satisfied pursuant to this Plan.

c. The Debtor believes that Atlas Copco is oversecured and has no Deficiency Claim. If, however, Atlas Copco has a Deficiency Claim, it shall be treated in Class 12 of the Plan.

d. Interest shall accrue on the remaining Atlas Copco Secured Claim, any Deficiency Claim, and the 506(b) amount of \$4,750 at the rate of 1.90% per annum as set forth in the Atlas Copco Agreement.

e. Reorganized VESCO may pre-pay the balance due to Atlas Copco pursuant to this Plan at any time without penalty.

f. Reorganized VESCO may not encumber, transfer, liquidate, sell, or otherwise dispose of any of the Atlas Copco Collateral without prior written approval from Atlas Copco. If Reorganized VESCO seeks to liquidate the Atlas Copco Collateral it must first present such an intent or any proposed sale, in writing, to Atlas Copco. Atlas Copco shall either approve or disapprove of the proposed liquidation, in writing, and within 14 days thereafter, which approval shall not be unreasonably withheld. If Atlas Copco authorizes the liquidation of the Atlas Copco Collateral for fair market value, the net proceeds of such liquidation shall first be transferred to Atlas Copco to reduce or fully satisfy any remaining portion of the Atlas Copco Allowed Secured Claim. Any portion of the net sale proceeds that exceeds any remaining portion of the Atlas Copco Allowed Secured Claim shall then be transferred to Atlas Copco to reduce or fully satisfy Atlas Copco's Deficiency Claim, if any. On or within 30 days of any transfer to Atlas Copco of such net proceeds required to pay the Atlas Copco Allowed Secured Claim in full, Atlas Copco shall release any Liens against the liquidated Atlas Copco Collateral.

g. Except as set forth above in relation to liquidation of collateral, Atlas Copco shall retain all Liens, in the same priority position, on the Atlas Copco Collateral until the Allowed Secured Claim of Atlas Copco is fully satisfied, pursuant to section 1129(b)(2)(A)(i)(I) of the Bankruptcy Code.

h. Upon full satisfaction of the Allowed Secured Claim of Atlas Copco pursuant to the Plan, the Atlas Copco Secured Loan shall automatically be deemed retired, any Liens against the Atlas Copco Collateral shall automatically be deemed released, and all certificates or instruments representing such Claim shall thereafter be cancelled and extinguished. Upon payment of the Atlas Copco Allowed Secured Claim in full, and upon 15 days written notice to Atlas Copco, Reorganized VESCO shall be entitled to file any necessary documentation with any appropriate authority evidencing the release of any such Lien in the Atlas Copco Collateral.

i. The Atlas Copco Agreement and any other document evidencing or relating thereto shall be deemed amended as of the Confirmation Date to be consistent with this Plan. Any provisions of such documents that are inconsistent or in conflict with the Plan shall be superseded by the Plan and of no further force and effect. Otherwise, all of the terms, conditions, and provisions of the Atlas Copco Agreement shall remain in full force and effect and Reorganized VESCO shall abide by the terms and conditions of the same.

j. The Debtor hereby acknowledges and represents that it has no defenses to or setoffs against the Atlas Copco Secured Loan or any related purchase, loan, or security agreements or documents or against the Atlas Copco Allowed Claim and/or Atlas Copco Allowed Secured Claim. Furthermore, the Debtor acknowledges and represents that it holds no claim against Atlas Copco for any matter whatsoever, related or unrelated to the Atlas Copco Agreement or any purchase, loan, or security documents relating thereto, or to the Atlas Copco Allowed Claim or the Atlas Copco Allowed Secured Claim.

k. The Debtor hereby releases Atlas Copco and its affiliates, officers, directors, employees, attorneys, representatives, and agents from any and all claims, causes of action, and costs, in law or equity, known or unknown, whether or not matured or contingent, existing as of the Effective Date that the Debtor has or may have by reason of any matter of any kind or character whatsoever, related or unrelated to the Atlas Copco Agreement, the Atlas Copco Collateral, the Atlas Copco Allowed Claim, or the Atlas Copco Allowed Secured Claim. The foregoing release includes, but is not limited to, a complete release of any and all claims and causes of action retained by Debtor under the Plan including, but not limited to, any claims arising under sections 547, 548, 549, 550, and 553 of the Bankruptcy Code, and the Debtor acknowledges and hereby agrees that any such provision in the Plan retaining claims and causes of action shall expressly not apply to Atlas Copco.

4.3 Class 3 – CAT Financial. The Class 3 CAT Financial Allowed Secured Claim of CAT Financial is impaired by the Plan, and will be treated as follows:

a. The Debtor's appraisal of the CAT Financial Collateral values it at a fair market value of \$935,000. As of the Petition Date, the amount of the Allowed Claim for CAT Financial was \$961,729.84. Since the Petition Date and during the Chapter 11 Case, the Debtor has made eight adequate protection payments to CAT Financial relating to each of the CAT Financial Secured Loans pursuant to the AP Order in the combined amount of \$236,054.32 (as of January 1, 2018). Accordingly, as of January 1, 2018, the total amount left due and owing to CAT Financial on its Allowed Claim was \$725,675.52. The Debtor and CAT Financial have agreed that CAT Financial shall also be allowed \$7,500, and no more, for reasonable post-petition fees, costs, and other charges as part of the CAT Financial Secured Claim. Accordingly, and based upon the foregoing, the amount of the CAT Financial Secured Claim shall be \$733,175.52 (as of January 1, 2018), to be paid to CAT Financial in 48 equal monthly installment payments as further set forth herein. Furthermore, interest shall continue to accrue on the CAT Financial Secured Claim at the rate of 6% per annum until paid in full.

b. Pursuant to agreement between the Debtor and CAT Financial, no adequate protection payments will be due or owing to CAT Financial for December 2017 and January 2018. In the event the Plan is confirmed prior to the date on which the February 2018 adequate protection payment is due to CAT Financial under the AP Order, the Debtor shall make the first payment due and owing to CAT Financial under this Plan by the plan payment date set forth herein. In the event the Plan is not confirmed by the date on which the February 2018 adequate protection payment to CAT Financial is due under the AP Order, the Debtor agrees to resume adequate protection payments to CAT Financial on or before that date and to continuing making adequate protection payments to CAT Financial as and when due under the AP Order each and every month thereafter until the Plan is confirmed, unless otherwise agreed to by CAT Financial in writing. The AP Order and any other applicable Orders of the Bankruptcy Court are hereby amended to reflect the agreement between CAT Financial and the Debtor set forth in this section 4.3(b).

c. The Debtor believes that CAT Financial is currently oversecured and has no Deficiency Claim. If, however, CAT Financial has a Deficiency Claim, it shall be treated in Class 12.

d. Notwithstanding the AP Order, the Order Amending Cash Collateral and Adequate Protection, and/or any other related Orders of the Bankruptcy Court, CAT Financial waives the requirement that the \$29,506.79 owed to it for its May 2017 adequate protection payment be paid on or before the Effective Date, and such amount has been included in the combined amount set forth in section 4.3(a) above. Any applicable Orders of the Bankruptcy Court are hereby amended to reflect this waiver.

e. Reorganized VESCO may pre-pay the balance due to CAT Financial pursuant to this Plan at any time without penalty.

f. Reorganized VESCO may not encumber, transfer, liquidate, sell, or otherwise dispose of any of the CAT Financial Collateral without prior written approval from CAT Financial. If Reorganized VESCO seeks to liquidate any of the CAT Financial Collateral, it must first present a request for approval of the proposed liquidation, in writing, to CAT Financial. CAT Financial shall either approve or disapprove of the proposed liquidation, in writing, and within 14 days thereafter, which approval shall not be unreasonably withheld. If CAT Financial authorizes the liquidation of any of the CAT Financial Collateral, unless Reorganized VESCO and CAT Financial agree otherwise, including in relation to restructuring or modifying the remaining debt, the net proceeds of such liquidation shall first be transferred to CAT Financial to reduce or fully satisfy any remaining portion of the CAT Financial Secured Claim, and any portion of the net sale proceeds that exceeds any remaining portion of the CAT Financial Secured Claim shall then be transferred to CAT Financial to reduce or fully satisfy CAT Financial's Deficiency Claim (the remaining unsecured portion of the CAT Financial Allowed Claim), if any. On or within 30 days of any transfer to CAT Financial of such net proceeds required to pay the CAT Financial Allowed Secured Claim in full, CAT Financial shall release any Liens against the liquidated CAT Financial Collateral as provided in section 4.03(h).

g. Except as set forth above in relation to liquidation of collateral, CAT Financial shall retain all Liens in and to the CAT Financial Collateral to the same extent and in the same priority and position that existed prior to the Petition Date until the CAT Financial Allowed Secured Claim is fully satisfied as provided for by section 1129(b)(2)(A)(i)(I) of the Bankruptcy Code.

h. Upon full satisfaction of the Allowed Secured Claim of CAT Financial pursuant to the Plan, the CAT Financial Secured Loans shall automatically be deemed retired, any Liens against the CAT Financial Collateral shall automatically be deemed released, and all certificates or instruments representing such Claim shall thereafter be cancelled and extinguished. Upon payment of the CAT Financial Allowed Secured Claim in full, and upon 15 days written notice to CAT Financial, Reorganized VESCO shall be entitled to file any necessary

documentation with any appropriate authority evidencing the release of any such Lien in the CAT Financial Collateral.

i. The CAT Financial Secured Loans, and any purchase, loan, and security documents evidencing or relating thereto, shall be deemed amended as of the Confirmation Date to be consistent with this Plan. Any provisions of such documents that are inconsistent or in conflict with the Plan, shall be superseded by the Plan and of no further force and effect. Otherwise, all of the terms, conditions, and provisions of the CAT Financial Secured Loans and any purchase, loan, and security documents evidencing or relating thereto shall remain in full force and effect and Reorganized VESCO shall abide by the terms and conditions of the same.

j. The Debtor hereby acknowledges the continued validity and enforceability of each of the CAT Financial Secured Loans and acknowledges it does not have any defense, claim, or counterclaim with respect to its obligations and covenants under any of the CAT Financial Secured Loans and any purchase, loan, and security documents evidencing or relating thereto. All Liens of CAT Financial granted by the purchase, loan, and security documents and relating to each of the CAT Financial Secured Loans are hereby affirmed.

k. The Debtor hereby acknowledges and represents that it has no defenses to or setoffs against any of the CAT Financial Secured Loans or any related purchase, loan, or security agreements or documents or against the CAT Financial Allowed Claim and/or the CAT Financial Allowed Secured Claim. Furthermore, the Debtor acknowledges and represents that it holds no claims against CAT Financial for any matter whatsoever, related or unrelated to any of the CAT Financial Secured Loans or any purchase, loan, or security documents relating thereto, or to the CAT Financial Allowed Claim or the CAT Financial Allowed Secured Claim.

l. The Debtor hereby releases CAT Financial and its affiliates, officers, directors, employees, attorneys, representatives, and agents from any and all claims, causes of action, and costs, in law or equity, known or unknown, whether or not matured or contingent, existing as of the Effective Date that the Debtor has or may have by reason of any matter of any kind or character whatsoever, related or unrelated to any of the CAT Financial Secured Loans, the CAT Financial Collateral, the CAT Financial Allowed Claim, or the CAT Financial Allowed Secured Claim. The foregoing release includes, but is not limited to, a complete release of any and all claims and causes of action retained by Debtor under the Plan including, but not limited to, any claims arising under sections 547, 548, 549, 550 and 553 of the Bankruptcy Code, and the Debtor acknowledges and hereby agrees that any such provision in the Plan retaining claims and causes of action shall expressly not apply to CAT Financial.

4.4 **Class 4 – Chase.** The Allowed Class 4 Chase Secured Claim is impaired by the Plan, and will be treated as follows:

a. The Debtor's appraisal of the Chase Collateral values it at a fair market value of \$24,250. Chase's Secured Claim, therefore, shall be Allowed in an amount equal to

\$15,790.72, less all adequate protection payments made during the Chapter 11 Case pursuant to the AP Order.

b. The Debtor has been authorized to make monthly adequate protection payments to Chase since March 2017 in the amount of \$457.46, which equals the pre-Petition Date regular monthly payments of principal and interest. These regular monthly payments shall continue on a monthly basis on and after the Effective Date until the Allowed Secured Claim of Chase is fully satisfied pursuant to this Plan.

c. The Debtor believes that Chase is oversecured and has no Deficiency Claim. If, however, Chase has a Deficiency Claim, it shall be treated in Class 12 of the Plan.

d. To the extent Chase claims any reasonable fees, costs, or charges provided for under any agreement or state statute under which its Claim(s) arose pursuant to section 506(b) of the Bankruptcy Code, Chase shall comply with the procedures set forth in section 5.15 of the Plan. Any reasonable fees, costs, or charges that are Allowed or agreed upon between Chase and Reorganized VESCO shall be added to the above amount of Chase's Allowed Secured Claim and paid in the same manner.

e. Reorganized VESCO may pre-pay the balance due to Chase pursuant to this Plan at any time without penalty.

f. Reorganized VESCO may liquidate the Chase Collateral for fair market value; provided however, that the net proceeds of such liquidation shall be transferred to Chase to reduce or fully satisfy any remaining portion of Chase's Allowed Secured Claim. Reorganized VESCO shall retain any portion of the net proceeds that exceed any remaining portion of Chase's Allowed Secured Claim. On or within 14 days of transfer to Chase of such net proceeds, Chase shall release any Liens against the liquidated Chase Collateral.

g. Except as set forth above in relation to liquidation of collateral, Chase shall retain all Liens, in the same priority position, on the Chase Collateral until the Allowed Secured Claim of Chase is fully satisfied, pursuant to section 1129(b)(2)(A)(i)(I) of the Bankruptcy Code.

h. Upon full satisfaction of the Allowed Secured Claim of Chase pursuant to the Plan, the Chase Secured Loan shall automatically be deemed retired, any Liens against the Chase Collateral shall automatically be deemed released, and all certificates or instruments representing such Claim shall thereafter be cancelled and extinguished. Upon payment of the Chase Allowed Secured Claim in full, and upon 15 days written notice to Chase, Reorganized VESCO shall be entitled to file any necessary documentation with any appropriate authority evidencing the release of any such Lien in the Chase Collateral.

i. The Chase Agreement and any other document evidencing or relating thereto shall be deemed amended as of the Confirmation Date to be consistent with this Plan.

Any provisions of such documents that are inconsistent or in conflict with the Plan shall be superseded by the Plan and of no further force and effect.

4.5 Class 5(a) – Ford. The Allowed Class 5(a) Ford Secured Claim is impaired by the Plan, and will be treated as follows:

a. The Debtor's appraisal of the Ford First Agreement Collateral values it at a fair market value of \$38,250. Ford's Secured Claim, therefore, shall be Allowed in an amount equal to \$21,795.77, less all adequate protection payments made during the Chapter 11 Case pursuant to the AP Order.

b. The Debtor has been authorized to make monthly adequate protection payments to Ford since March 2017 in the amount of \$1,147.15, which equals the pre-Petition Date regular monthly payments of principal and interest. These regular monthly payments shall continue on a monthly basis on and after the Effective Date until the Allowed Secured Claim of Ford is fully satisfied pursuant to this Plan.

c. The Debtor believes that Ford is oversecured and has no Deficiency Claim. If, however, Ford has a Deficiency Claim, it shall be treated in Class 12 of the Plan.

d. To the extent Ford claims any reasonable fees, costs, or charges provided for under any agreement or state statute under which its Claim(s) arose pursuant to section 506(b) of the Bankruptcy Code, Ford shall comply with the procedures set forth in section 5.15 of the Plan. Any reasonable fees, costs, or charges that are Allowed or agreed upon between Ford and Reorganized VESCO shall be added to the above amount of Ford's Allowed Secured Claim and paid in the same manner.

e. Reorganized VESCO may pre-pay the balance due to Ford pursuant to this Plan at any time without penalty.

f. Reorganized VESCO may liquidate the Ford First Agreement Collateral for fair market value; provided however, that the net proceeds of such liquidation shall be transferred to Ford to reduce or fully satisfy any remaining portion of Ford's Allowed Secured Claim. Reorganized VESCO shall retain any portion of the net proceeds that exceed any remaining portion of Ford's Allowed Secured Claim. On or within 14 days of transfer to Ford of such net proceeds, Ford shall release any Liens against the liquidated Ford First Agreement Collateral.

g. Except as set forth above in relation to liquidation of collateral, Ford shall retain all Liens, in the same priority position, on the Ford First Agreement Collateral until the Allowed Secured Claim of Ford is fully satisfied, pursuant to section 1129(b)(2)(A)(i)(I) of the Bankruptcy Code.

h. Upon full satisfaction of the Allowed Secured Claim of Ford pursuant to the Plan, the Ford Secured Loan shall automatically be deemed retired, any Liens against the Ford Collateral shall automatically be deemed released, and all certificates or instruments representing such Claim shall thereafter be cancelled and extinguished. Upon payment of the Ford Allowed Secured Claim in full, and upon 15 days written notice to Ford, Reorganized VESCO shall be entitled to file any necessary documentation with any appropriate authority evidencing the release of any such Lien in the Ford Collateral.

i. The Ford First Agreement and any other document evidencing or relating thereto shall be deemed amended as of the Confirmation Date to be consistent with this Plan. Any provisions of such documents that are inconsistent or in conflict with the Plan shall be superseded by the Plan and of no further force and effect.

Class 5(b) – Ford. The Allowed Class 5(b) Ford Secured Claim is impaired by the Plan, and will be treated as follows:

a. The Debtor's appraisal of the Ford Second Agreement Collateral values it at a fair market value of \$24,750. Ford's Secured Claim, therefore, shall be Allowed in an amount equal to \$12,908.41, less all adequate protection payments made during the Chapter 11 Case pursuant to the AP Order.

b. The Debtor has been authorized to make monthly adequate protection payments to Ford since March 2017 in the amount of \$1,075.74, which equals the pre-Petition Date regular monthly payments of principal and interest. These regular monthly payments shall continue on a monthly basis on and after the Effective Date until the Allowed Secured Claim of Ford is fully satisfied pursuant to this Plan.

c. The Debtor believes that Ford is oversecured and has no Deficiency Claim. If, however, Ford has a Deficiency Claim, it shall be treated in Class 12 of the Plan.

d. To the extent Ford claims any reasonable fees, costs, or charges provided for under any agreement or state statute under which its Claim(s) arose pursuant to section 506(b) of the Bankruptcy Code, Ford shall comply with the procedures set forth in section 5.15 of the Plan. Any reasonable fees, costs, or charges that are Allowed or agreed upon between Ford and Reorganized VESCO shall be added to the above amount of Ford's Allowed Secured Claim and paid in the same manner.

e. Reorganized VESCO may pre-pay the balance due to Ford pursuant to this Plan at any time without penalty.

f. Reorganized VESCO may liquidate the Ford Second Agreement Collateral for fair market value; provided however, that the net proceeds of such liquidation shall be transferred to Ford to reduce or fully satisfy any remaining portion of Ford's Allowed Secured Claim. Reorganized VESCO shall retain any portion of the net proceeds that exceed any

remaining portion of Ford's Allowed Secured Claim. On or within 14 days of transfer to Ford of such net proceeds, Ford shall release any Liens against the liquidated Ford Second Agreement Collateral.

g. Except as set forth above in relation to liquidation of collateral, Ford shall retain all Liens, in the same priority position, on the Ford Second Agreement Collateral until the Allowed Secured Claim of Ford is fully satisfied, pursuant to section 1129(b)(2)(A)(i)(I) of the Bankruptcy Code.

h. Upon full satisfaction of the Allowed Secured Claim of Ford pursuant to the Plan, the Ford Secured Loan shall automatically be deemed retired, any Liens against the Ford Collateral shall automatically be deemed released, and all certificates or instruments representing such Claim shall thereafter be cancelled and extinguished. Upon payment of the Ford Allowed Secured Claim in full, and upon 15 days written notice to Ford, Reorganized VESCO shall be entitled to file any necessary documentation with any appropriate authority evidencing the release of any such Lien in the Ford Collateral.

i. The Ford Second Agreement and any other document evidencing or relating thereto shall be deemed amended as of the Confirmation Date to be consistent with this Plan. Any provisions of such documents that are inconsistent or in conflict with the Plan shall be superseded by the Plan and of no further force and effect.

Class 5(c) – Ford. The Allowed Class 5(c) Ford Secured Claim is impaired by the Plan, and will be treated as follows:

a. The Debtor's appraisal of the Ford Third Agreement Collateral values it at a fair market value of \$24,500. Ford's Secured Claim, therefore, shall be Allowed in an amount equal to \$24,500, less all adequate protection payments made during the Chapter 11 Case pursuant to the AP Order.

b. The Debtor has been authorized to make monthly adequate protection payments to Ford since March 2017 in the amount of \$1,177.04, which equals the pre-Petition Date regular monthly payments of principal and interest. These regular monthly payments shall continue on a monthly basis on and after the Effective Date until the Allowed Secured Claim of Ford is fully satisfied pursuant to this Plan.

c. Ford's Class 5(c) Claim is \$30,156.89. Ford is, thus, undersecured and has a Deficiency Claim in the amount of \$5,656.89 that shall be treated in Class 12 of the Plan.

d. Ford is not entitled to any reasonable fees, costs, or charges provided for pursuant to section 506(b) of the Bankruptcy Code.

e. Reorganized VESCO may pre-pay the balance due to Ford pursuant to this Plan at any time without penalty.

f. Reorganized VESCO may liquidate the Ford Third Agreement Collateral for fair market value; provided however, that the net proceeds of such liquidation shall be transferred to Ford to reduce or fully satisfy any remaining portion of Ford's Allowed Secured Claim. Reorganized VESCO shall retain any portion of the net proceeds that exceed any remaining portion of Ford's Allowed Secured Claim. On or within 14 days of transfer to Ford of such net proceeds, Ford shall release any Liens against the liquidated Ford Third Agreement Collateral.

g. Except as set forth above in relation to liquidation of collateral, Ford shall retain all Liens, in the same priority position, on the Ford Third Agreement Collateral until the Allowed Secured Claim of Ford is fully satisfied, pursuant to section 1129(b)(2)(A)(i)(I) of the Bankruptcy Code.

h. Upon full satisfaction of the Allowed Secured Claim of Ford pursuant to the Plan, the Ford Secured Loan shall automatically be deemed retired, any Liens against the Ford Collateral shall automatically be deemed released, and all certificates or instruments representing such Claim shall thereafter be cancelled and extinguished. Upon payment of the Ford Allowed Secured Claim in full, and upon 15 days written notice to Ford, Reorganized VESCO shall be entitled to file any necessary documentation with any appropriate authority evidencing the release of any such Lien in the Ford Collateral.

i. The Ford Third Agreement and any other document evidencing or relating thereto shall be deemed amended as of the Confirmation Date to be consistent with this Plan. Any provisions of such documents that are inconsistent or in conflict with the Plan shall be superseded by the Plan and of no further force and effect.

Class 5(d) – Ford. The Allowed Class 5(d) Ford Secured Claim is impaired by the Plan, and will be treated as follows:

a. The Debtor's appraisal of the Ford Fourth Agreement Collateral values it at a fair market value of \$35,000. Ford's Secured Claim, therefore, shall be Allowed in an amount equal to \$18,805.43, less all adequate protection payments made during the Chapter 11 Case pursuant to the AP Order.

b. The Debtor has been authorized to make monthly adequate protection payments to Ford since March 2017 in the amount of \$885.11, which equals the pre-Petition Date regular monthly payments of principal and interest. These regular monthly payments shall continue on a monthly basis on and after the Effective Date until the Allowed Secured Claim of Ford is fully satisfied pursuant to this Plan.

c. The Debtor believes that Ford is oversecured and has no Deficiency Claim. If, however, Ford has a Deficiency Claim, it shall be treated in Class 12 of the Plan.

d. To the extent Ford claims any reasonable fees, costs, or charges provided for under any agreement or state statute under which its Claim(s) arose pursuant to section 506(b) of the Bankruptcy Code, Ford shall comply with the procedures set forth in section 5.15 of the Plan. Any reasonable fees, costs, or charges that are Allowed or agreed upon between Ford and Reorganized VESCO shall be added to the above amount of Ford's Allowed Secured Claim and paid in the same manner.

e. Reorganized VESCO may pre-pay the balance due to Ford pursuant to this Plan at any time without penalty.

f. Reorganized VESCO may liquidate the Ford Fourth Agreement Collateral for fair market value; provided however, that the net proceeds of such liquidation shall be transferred to Ford to reduce or fully satisfy any remaining portion of Ford's Allowed Secured Claim. Reorganized VESCO shall retain any portion of the net proceeds that exceed any remaining portion of Ford's Allowed Secured Claim. On or within 14 days of transfer to Ford of such net proceeds, Ford shall release any Liens against the liquidated Ford Fourth Agreement Collateral.

g. Except as set forth above in relation to liquidation of collateral, Ford shall retain all Liens, in the same priority position, on the Ford Fourth Agreement Collateral until the Allowed Secured Claim of Ford is fully satisfied, pursuant to section 1129(b)(2)(A)(i)(I) of the Bankruptcy Code.

h. Upon full satisfaction of the Allowed Secured Claim of Ford pursuant to the Plan, the Ford Secured Loan shall automatically be deemed retired, any Liens against the Ford Collateral shall automatically be deemed released, and all certificates or instruments representing such Claim shall thereafter be cancelled and extinguished. Upon payment of the Ford Allowed Secured Claim in full, and upon 15 days written notice to Ford, Reorganized VESCO shall be entitled to file any necessary documentation with any appropriate authority evidencing the release of any such Lien in the Ford Collateral.

i. The Ford Fourth Agreement and any other document evidencing or relating thereto shall be deemed amended as of the Confirmation Date to be consistent with this Plan. Any provisions of such documents that are inconsistent or in conflict with the Plan shall be superseded by the Plan and of no further force and effect.

4.6 Class 6 – General Air. The Allowed Class 6 General Air Secured Claim is impaired by the Plan, and will be treated as follows:

a. The Debtor's appraisal of the General Air Collateral values it at a fair market value of \$2,500. General Air's Secured Claim, therefore, shall be Allowed in an amount equal to \$2,500, less all adequate protection payments made during the Chapter 11 Case pursuant to the AP Order.

b. The Debtor has been authorized to make monthly adequate protection payments to General Air since March 2017 in the amount of \$236.66, which equals the pre-Petition Date regular monthly payments of principal and interest. These regular monthly payments shall continue on a monthly basis on and after the Effective Date until General Air's Allowed Secured Claim is fully satisfied pursuant to this Plan.

c. The Debtor schedules General Air at \$4,211.04 but recently learned that the actual amount of General Air's Claim on the Petition Date was \$2,930.36. Therefore, this Plan shall be deemed to amend the scheduled amount for General Air's Claim to \$2,930.36. General Air is, thus, undersecured and has a Deficiency Claim in the amount of \$430.36 that shall be treated in Class 12 of the Plan.

d. General Air is not entitled to any reasonable fees, costs, or charges provided for pursuant to section 506(b) of the Bankruptcy Code.

e. Reorganized VESCO may pre-pay the balance due to General Air pursuant to this Plan at any time without penalty.

f. Reorganized VESCO may liquidate any of the General Air Collateral for fair market value; provided however, that the net proceeds of such liquidation shall be transferred to General Air to reduce or fully satisfy any remaining portion of General Air's Allowed Secured Claim. Reorganized VESCO shall retain any portion of the net proceeds that exceed any remaining portion of General Air's Allowed Secured Claim. On or within 14 days of transfer to General Air of such net proceeds, General Air shall release any Liens against the liquidated General Air Collateral.

g. Except as set forth above in relation to liquidation of collateral, General Air shall retain all Liens, in the same priority position, on all the General Air Collateral until the Allowed Secured Claim of General Air is fully satisfied, pursuant to section 1129(b)(2)(A)(i)(I) of the Bankruptcy Code.

h. Upon full satisfaction of the Allowed Secured Claim of General Air pursuant to the Plan, the General Air Secured Loan shall automatically be deemed retired, any Liens against the General Air Collateral shall automatically be deemed released, and all certificates or instruments representing such Claim shall thereafter be cancelled and extinguished. Upon payment of the General Air Allowed Secured Claim in full, and upon 15 days written notice to General Air, Reorganized VESCO shall be entitled to file any necessary documentation with any appropriate authority evidencing the release of any such Lien in the General Air Collateral.

i. The General Air Agreement, and any other document evidencing or relating thereto shall be deemed amended as of the Confirmation Date to be consistent with this Plan. Any provisions of such documents that are inconsistent or in conflict with the Plan shall be superseded by the Plan and of no further force and effect.

4.7 Class 7 – John Deere. The Allowed Class 7 John Deere Secured Claim is impaired by the Plan, and will be treated as follows:

a. The Debtor's appraisal of the John Deere Collateral values it at a fair market value of \$238,250. John Deere's Secured Claim, therefore, shall be Allowed in an amount equal to \$238,250, less all adequate protection payments made during the Chapter 11 Case pursuant to the AP Order.

b. The Debtor has been authorized to make monthly adequate protection payments to John Deere since March 2017 in the aggregate amount of \$8,032.61, which equals the pre-Petition Date regular monthly payments of principal and interest. These regular monthly payments shall continue on a monthly basis on and after the Effective Date until John Deere's Allowed Secured Claim is fully satisfied pursuant to this Plan. Of the \$8,032.61 paid each month, \$602.70 shall be allocated to the JD First Agreement and \$7,429.91 shall be allocated to the JD Second Agreement; provided, however, if upon satisfaction of the financial obligations under one agreement there remains financial obligations under the other agreement, Reorganized VESCO shall continue to pay \$8,032.61 per month that shall be allocated to the remaining agreement until it is satisfied (or such lesser amount if the aggregate remaining balance is less than the typical monthly payment amount).

c. John Deere's Claim aggregates \$323,279.83. John Deere is, thus, undersecured and has a Deficiency Claim in the amount of \$85,029.83 that shall be treated in Class 12 of the Plan.

d. John Deere is not entitled to any reasonable fees, costs, or charges provided for pursuant to section 506(b) of the Bankruptcy Code.

e. Reorganized VESCO may pre-pay the balance due to John Deere pursuant to this Plan at any time without penalty.

f. Reorganized VESCO may not liquidate any of the John Deere Collateral without prior written approval from John Deere. If Reorganized VESCO seeks to liquidate any of the John Deere Collateral, it must first present such an intent or any proposed sale, in writing, to John Deere. John Deere shall either approve or disapprove of the proposed liquidation, in writing within 14 days thereafter, which approval shall not be unreasonably withheld. If John Deere authorizes the liquidation of any of the John Deere Collateral for fair market value, the net proceeds of such liquidation shall first be transferred to John Deere to reduce or fully satisfy any remaining portion of John Deere's Allowed Secured Claim. Any portion of the net proceeds that exceeds any remaining portion of John Deere's Allowed Secured Claim shall then be transferred to John Deere to reduce or fully satisfy John Deere's Deficiency Claim (the remaining unsecured portion of John Deere's Claim). On or within 14 days of transfer to John Deere of such net proceeds, John Deere shall release any Liens against the liquidated John Deere Collateral.

g. Except as set forth above in relation to liquidation of collateral, John Deere shall retain all Liens, in the same priority position, on all the John Deere Collateral until the Allowed Secured Claim of John Deere is fully satisfied, pursuant to section 1129(b)(2)(A)(i)(I) of the Bankruptcy Code.

h. Upon full satisfaction of the Allowed Secured Claim of John Deere pursuant to the Plan, the John Deere Secured Loans shall automatically be deemed retired, any Liens against the John Deere Collateral shall automatically be deemed released, and all certificates or instruments representing such Claim shall thereafter be cancelled and extinguished. Upon payment of the John Deere Allowed Secured Claim in full, and upon 15 days written notice to John Deere, Reorganized VESCO shall be entitled to file any necessary documentation with any appropriate authority evidencing the release of any such Lien in the John Deere Collateral.

i. The JD First Agreement and the JD Second Agreement, and any other document evidencing or relating thereto shall be deemed amended as of the Confirmation Date to be consistent with this Plan. Any provisions of such documents that are inconsistent or in conflict with the Plan shall be superseded by the Plan and of no further force and effect.

4.8 Class 8 – Komatsu. The Allowed Class 8 Komatsu Secured Claim is impaired by the Plan, and will be treated as follows:

a. The Debtor's appraisal of the Komatsu Collateral values it at a fair market value of \$840,500. As of the Petition Date, the amount of the Komatsu Allowed Claim was \$653,229.90. Since the Petition Date and during the Chapter 11 Case, the Debtor has made eight adequate protection payments to Komatsu on each of the Komatsu Secured Loans pursuant to the AP Order in the combined amount of \$133,271.12 (as of January 1, 2018). In addition, interest has continued to accrue on the Komatsu Allowed Claim since the Petition Date in the amount of \$21,883.58. Accordingly, as of January 1, 2018, the total amount left due and owing to Komatsu on its Allowed Claim, including post-petition interest, was \$541,842.36. The Debtor and Komatsu have agreed that Komatsu shall also be allowed \$18,500, and no more, for reasonable fees, costs, and charges as part of the Allowed Komatsu's Secured Claim. Accordingly, and based upon the foregoing, the amount of the Allowed Komatsu Secured Claim shall be \$560,342.36 (as of January 1, 2018) to be paid to Komatsu in 48 equal monthly installment payments as further set forth herein. Furthermore, interest shall continue to accrue on the Komatsu Secured Claim at the rate of 5.25% per annum until paid in full.

b. Pursuant to agreement between the Debtor and Komatsu, no adequate protection payments will be due or owing to Komatsu for December 2017 and January 2018. In the event the Plan is confirmed prior to the date on which the February 2018 adequate protection payment is due to Komatsu under the AP Order, the Debtor shall make the first payment due and owing to Komatsu under this Plan by the plan payment date set forth herein. In the event the Plan is not confirmed by the date on which the February 2018 adequate protection payment to Komatsu is due under the AP Order, the Debtor agrees to resume adequate protection payments

to Komatsu on or before that date and to continuing making adequate protection payments to Komatsu as and when due under the AP Order each and every month thereafter until the Plan is confirmed, unless otherwise agreed to by Komatsu in writing. The AP Order and any other applicable Orders of the Bankruptcy Court are hereby amended to reflect the agreement between Komatsu and the Debtor set forth in this section 4.8(b).

c. The Debtor believes that Komatsu is oversecured and has no Deficiency Claim. If, however, Komatsu has a Deficiency Claim, it shall be treated in Class 12 of the Plan.

d. Notwithstanding the AP Order, the Order Amending Cash Collateral and Adequate Protection, and any other related Orders of the Bankruptcy Court, Komatsu waives the requirement that the \$16,658.89 owed to it for its May 2017 adequate protection payment be paid on or before the Effective Date, and such amount has been included in the combined amount set forth in section 4.8(a) above. Any applicable Orders of the Bankruptcy Court are amended to reflect this waiver.

e. Reorganized VESCO may pre-pay the balance due to Komatsu pursuant to this Plan at any time without penalty.

f. Reorganized VESCO may not encumber, transfer, liquidate, sell, or otherwise dispose of any of the Komatsu Collateral without prior written approval from Komatsu. If Reorganized VESCO seeks to liquidate any of the Komatsu Collateral, it must first present a request for approval of the proposed liquidation, in writing, to Komatsu. Komatsu shall either approve or disapprove of the proposed liquidation, in writing, and within 14 days thereafter, which approval shall not be unreasonably withheld. If Komatsu authorizes the liquidation of any of the Komatsu Collateral, unless Reorganized VESCO and Komatsu agree otherwise, including in relation to restructuring or modifying the remaining debt, the net proceeds of such liquidation shall first be transferred to Komatsu to reduce or fully satisfy any remaining portion of the Komatsu Secured Claim, and any portion of the net sale proceeds that exceeds any remaining portion of the Komatsu Secured Claim shall then be transferred to Komatsu to reduce or fully satisfy Komatsu's Deficiency Claim (the remaining unsecured portion of the Komatsu Allowed Claim), if any. On or within 30 days of transfer to Komatsu of such net proceeds required to pay the Allowed Komatsu Secured Claim in full, Komatsu shall release any Liens against the liquidated Komatsu Collateral as provided in section 4.08(h).

g. Except as set forth above in relation to liquidation of collateral, Komatsu shall retain all Liens in and to the Komatsu Collateral to the same extent and in the same priority and position that existed prior to the Petition Date until the Komatsu Allowed Secured Claim is fully satisfied as provided for by section 1129(b)(2)(A)(i)(I) of the Bankruptcy Code.

h. Upon full satisfaction of the Allowed Secured Claim of Komatsu pursuant to the Plan, the Komatsu Secured Loans shall automatically be deemed retired, any Liens against the Komatsu Collateral shall automatically be deemed released, and all certificates or instruments representing such Claim shall thereafter be cancelled and extinguished. Upon

payment of the Komatsu Allowed Secured Claim in full, and upon 15 days written notice to Komatsu, Reorganized VESCO shall be entitled to file any necessary documentation with any appropriate authority evidencing the release of any such Lien in the Komatsu Collateral.

i. The Komatsu Secured Loans, and any purchase, loan, and security documents evidencing or relating thereto, shall be deemed amended as of the Confirmation Date to be consistent with this Plan. Any provisions of such documents that are inconsistent or in conflict with the Plan, shall be superseded by the Plan and of no further force and effect. Otherwise, all of the terms, conditions, and provisions of the Komatsu Secured Loans and any purchase, loan, and security documents evidencing or relating thereto shall remain in full force and effect and Reorganized VESCO shall abide by the terms and conditions of the same.

j. The Debtor hereby acknowledges the continued validity and enforceability of each of the Komatsu Secured Loans and acknowledges it does not have any defense, claim, or counterclaim with respect to its obligations and covenants under any of the Komatsu Secured Loans and any purchase, loan, and security documents evidencing or relating thereto. All Liens of Komatsu granted by the purchase, loan, and security documents and relating to each of the Komatsu Secured Loans are hereby affirmed.

k. The Debtor hereby acknowledges and represents that it has no defenses to or setoffs against any of the Komatsu Secured Loans or any related purchase, loan, or security agreements or documents or against the Komatsu Allowed Claim and/or the Komatsu Allowed Secured Claim. Furthermore, the Debtor acknowledges and represents that it holds no claims against Komatsu for any matter whatsoever, related or unrelated to any of the Komatsu Secured Loans or any purchase, loan, or security documents relating thereto, or to the Komatsu Allowed Claim or the Komatsu Allowed Secured Claim.

l. The Debtor hereby releases Komatsu and its affiliates, officers, directors, employees and agents from any and all claims, causes of action, and costs, in law or equity, known or unknown, whether or not matured or contingent, existing as of the Effective Date that the Debtor has or may have by reason of any matter of any kind or character whatsoever, related or unrelated to any of the Komatsu Secured Loans, the Komatsu Collateral, the Komatsu Allowed Claim, or the Komatsu Allowed Secured Claim. The foregoing release includes, but is not limited to, a complete release of any and all claims and causes of action retained by Debtor under the Plan including, but not limited to, any claims arising under sections 547, 548, 549, 550 and 553 of the Bankruptcy Code, and the Debtor acknowledges and hereby agrees that any such provision in the Plan retaining claims and causes of action shall expressly not apply to Komatsu.

4.9 Class 9 – Points West. The Allowed Class 9 Points West Secured Claim is impaired by the Plan, and will be treated as follows:

a. The Debtor's appraisal of certain of the Points West Collateral values it at a fair market value of \$1,218,750. As of the Petition Date, the amount of the Points West Allowed Claim was \$1,148,549.75. Since the Petition Date, the Debtor has made adequate

protection payments to Points West during the Chapter 11 Case and pursuant to the CC Order in the combined amount of \$147,927.43 (as of October 1, 2017). Accordingly, as of October 1, 2017, the total amount left due and owing to Points West on its Allowed Claim was \$1,000,622.32. As set forth in more detail in section 4.9(c) of this Plan, the Debtor and Points West have agreed that Points West shall also be Allowed up to \$20,000 for reasonable fees, costs, and charges as part of the Allowed Points West Secured Claim. Accordingly, and based upon the foregoing, the amount of the Allowed Points West Secured Claim is estimated to be \$1,020,622.32 (as of October 1, 2017), subject to (i) augmentation for any less or additional post-petition interest, fees, costs, and other charges to the extent authorized by section 506(b) of the Bankruptcy Code and as further set forth in section 4.9(d) of this Plan; and (ii) dollar-for-dollar reduction as a result of further adequate protection payments from October 1, 2017 to the Effective Date.

b. The Debtor believes that Points West is oversecured and has no Deficiency Claim. If, however, Points West has a Deficiency Claim, it shall be treated in Class 12 of the Plan.

c. Notwithstanding the Order Amending Cash Collateral and Adequate Protection and any other related Orders, Points West waives the requirement that the \$21,132.49 owed to it for its May 2017 adequate protection payment be paid on or before the Effective Date, with such amount to be included in the combined amount set forth in section 4.9(a) above. Any applicable Orders of the Bankruptcy Court are amended to reflect this waiver.

d. The Debtor and Points West agree that Points West shall be Allowed up to \$20,000 for reasonable fees, costs, or charges provided for under any agreement or state statute under which its Claim(s) arose pursuant to section 506(b) of the Bankruptcy Code, which amount shall be fixed on or before the Confirmation Date. To the extent Points West claims more money, it shall comply with the procedures set forth in section 5.15 of the Plan. Any additional reasonable fees, costs, or charges that are Allowed or agreed upon between Points West and Reorganized VESCO shall be added to the above amount of Points West's Allowed Secured Claim and paid in the same manner.

e. Interest shall accrue on the remaining Points West Secured Claim, any Deficiency Claim, and the section 506(b) amount estimated to be \$20,000 at the rate of 5.25% per annum, and shall be payable by Reorganized VESCO in 60 equal monthly payments. Notwithstanding the foregoing and anything to the contrary in this Plan, if 2650 64th Avenue, Greeley, Colorado is liquidated, which is part of Points West Collateral under the Points West Third Agreement, the proceeds of that sale shall be used to satisfy the then remaining balance that would otherwise be owed under the Points West Third Agreement and the debt payments contemplated by this section shall be re-amortized to account for such pay-down and the monthly payments from Reorganized VESCO to Points West shall be accordingly reduced. So long as Points West is to receive the then remaining balance that would otherwise be owed under the Points West Third Agreement, Points West expressly consents to such sale and there is no need

to comply with section 4.9(g) and, notwithstanding section 4.9(h), Points West will release any Lien on the real property contemporaneous with the closing of the sale.

f. Reorganized VESCO may pre-pay the balance due to Points West pursuant to this Plan at any time without penalty.

g. Reorganized VESCO may not encumber, transfer, liquidate, sell, or otherwise dispose of any of the Points West Collateral without prior written approval from Points West. If Reorganized VESCO seeks to liquidate any of the Points West Collateral, it must first present such an intent or any proposed sale, in writing, to Points West. Points West shall either approve or disapprove of the proposed liquidation, in writing, and within 14 days thereafter, which approval shall not be unreasonably withheld. If Points West authorizes the liquidation of any of the Points West Collateral for fair market value, the net proceeds of such liquidation shall first be transferred to Points West to reduce or fully satisfy any remaining portion of the Points West Secured Claim. On or within 30 days of transfer to Points West of such net proceeds required to pay the Allowed Points West Secured Claim in full, Points West shall release any Liens against the liquidated Points West Collateral as provided in section 4.9(i).

h. Except as set forth above in relation to liquidation of collateral, Points West shall retain all Liens in and to the Points West Collateral to the same extent and in the same priority and position that existed prior to the Petition Date until the Points West Allowed Secured Claim is fully satisfied as provided for by section 1129(b)(2)(A)(i)(I) of the Bankruptcy Code.

i. Upon full satisfaction of the Allowed Secured Claim of Points West pursuant to the Plan, the Points West Secured Loans shall automatically be deemed retired, any Liens against the Points West Collateral shall automatically be deemed released, and all certificates or instruments representing such Claim shall thereafter be cancelled and extinguished. Upon payment of the Points West Allowed Secured Claim in full, and upon 15 days written notice to Points West, Reorganized VESCO shall be entitled to file any necessary documentation with any appropriate authority evidencing the release of any such Lien in the Points West Collateral.

j. The Points West Secured Loans, and any purchase, loan, and security documents evidencing or relating thereto, shall be deemed amended as of the Confirmation Date to be consistent with this Plan. Any provisions of such documents that are inconsistent or in conflict with the Plan, shall be superseded by the Plan and of no further force and effect. Otherwise, all of the terms, conditions, and provisions of the Points West Secured Loans and any purchase, loan, and security documents evidencing or relating thereto shall remain in full force and effect and Reorganized VESCO shall abide by the terms and conditions of the same.

k. The Debtor hereby acknowledges the continued validity and enforceability of each of the Points West Secured Loans and acknowledges it does not have any defense, claim, or counterclaim with respect to its obligations and covenants under the Points West Secured Loans and any purchase, loan, and security documents evidencing or relating thereto. All Liens

of Points West granted by the purchase, loan, and security documents and relating to each of the Points West Secured Loans are hereby affirmed.

l. The Debtor hereby acknowledges and represents that it has no defenses to or setoffs against the Points West Secured Loans or any related purchase, loan, or security agreements or documents or against the Points West Allowed Claim and/or Points West Allowed Secured Claim. Furthermore, the Debtor acknowledges and represents that it holds no claims against Points West for any matter whatsoever, related or unrelated to the Points West Secured Loans or any purchase, loan, or security documents relating thereto, or to the Points West Allowed Claim or the Points West Allowed Secured Claim.

m. The Debtor hereby releases Points West and its affiliates, officers, directors, employees and agents from any and all claims, causes of action, and costs, in law or equity, known or unknown, whether or not matured or contingent, existing as of the Effective Date that the Debtor has or may have by reason of any matter of any kind or character whatsoever, related or unrelated to the Points West Secured Loans, the Points West Collateral, the Points West Allowed Claim, or the Points West Allowed Secured Claim. The foregoing release includes, but is not limited to, a complete release of any and all claims and causes of action retained by Debtor under the Plan including, but not limited to, any claims arising under sections 547, 548, 549, 550 and 553 of the Bankruptcy Code, and the Debtor acknowledges and hereby agrees that any such provision in the Plan retaining claims and causes of action shall expressly not apply to Points West.

4.10 Class 10 – Subaru. The Allowed Class 10 Subaru Secured Claim is impaired by the Plan, and will be treated as follows:

a. The Debtor's appraisal of the Subaru Collateral values it at a fair market value of \$21,000. Subaru's Secured Claim, therefore, shall be Allowed in an amount equal to \$19,382.70, less all adequate protection payments made during the Chapter 11 Case pursuant to the AP Order.

b. The Debtor has been authorized to make monthly adequate protection payments to Subaru since March 2017 in the amount of \$554.22, which equals the pre-Petition Date regular monthly payments of principal and interest. These regular monthly payments shall continue on a monthly basis on and after the Effective Date until the Allowed Secured Claim of Subaru is fully satisfied pursuant to this Plan.

c. The Debtor believes that Subaru is oversecured and has no Deficiency Claim. If, however, Subaru has a Deficiency Claim, it shall be treated in Class 12 of the Plan.

d. To the extent Subaru claims any reasonable fees, costs, or charges provided for under any agreement or state statute under which its Claim(s) arose pursuant to section 506(b) of the Bankruptcy Code, Subaru shall comply with the procedures set forth in section 5.15 of the Plan. Any reasonable fees, costs, or charges that are Allowed or agreed upon

between Subaru and Reorganized VESCO shall be added to the above amount of Subaru's Allowed Secured Claim and paid in the same manner.

e. Reorganized VESCO may pre-pay the balance due to Subaru pursuant to this Plan at any time without penalty.

f. Reorganized VESCO may liquidate the Subaru Collateral for fair market value; provided however, that the net proceeds of such liquidation shall be transferred to Subaru to reduce or fully satisfy any remaining portion of Subaru's Allowed Secured Claim. Reorganized VESCO shall retain any portion of the net proceeds that exceed any remaining portion of Subaru's Allowed Secured Claim. On or within 14 days of transfer to Subaru of such net proceeds, Subaru shall release any Liens against the liquidated Subaru Collateral.

g. Except as set forth above in relation to liquidation of collateral, Subaru shall retain all Liens, in the same priority position, on the Subaru Collateral until the Allowed Secured Claim of Subaru is fully satisfied, pursuant to section 1129(b)(2)(A)(i)(I) of the Bankruptcy Code.

h. Upon full satisfaction of the Allowed Secured Claim of Subaru pursuant to the Plan, the Subaru Secured Loan shall automatically be deemed retired, any Liens against the Subaru Collateral shall automatically be deemed released, and all certificates or instruments representing such Claim shall thereafter be cancelled and extinguished. Upon payment of the Subaru Allowed Secured Claim in full, and upon 15 days written notice to Subaru, Reorganized VESCO shall be entitled to file any necessary documentation with any appropriate authority evidencing the release of any such Lien in the Subaru Collateral.

i. The Subaru Agreement and any other document evidencing or relating thereto shall be deemed amended as of the Confirmation Date to be consistent with this Plan. Any provisions of such documents that are inconsistent or in conflict with the Plan shall be superseded by the Plan and of no further force and effect.

4.11 Class 11 – IRS. The Class 11 Allowed IRS Secured Claim is impaired by the Plan, and will be treated as follows:

a. The IRS shall receive an Allowed Secured Claim in the amount of \$21,823.47, plus interest at 4% per annum, which shall accrue daily. The interest rate is the statutory rate pursuant to I.R.C. § 6621 in effect during the month in which the Plan is confirmed. 11 U.S.C. § 511.

b. The IRS shall be paid in full with monthly payments over a period of five years from the Petition Date. Monthly payments of principal and interest shall commence the first day of the first month following the Effective Date. The Debtor expects monthly payments to commence in February 2018 and conclude November 2021. The monthly payment amount

shall adjust if payments begin earlier or later and Reorganized VESCO shall work with the IRS to confirm such monthly payment.

c. Reorganized VESCO may pre-pay the balance due to the IRS pursuant to this Plan at any time without additional penalty (*i.e.*, penalty in excess of that already part of the Allowed Secured Claim).

d. The IRS has asserted a Lien on the Debtor's assets. The Class 11 claimant shall retain its pre-petition Lien in the same priority it had, if any, on property of the Debtor or Reorganized VESCO as it had as of the Petition Date, pending payment in full of the Class 11 Secured Claim pursuant to section 1129(b)(2)(A)(i)(I) of the Bankruptcy Code. The Lien will continue to attach to the Debtor's assets that it may acquire post-Petition Date.

e. Upon full satisfaction of the Allowed Secured Claim of the IRS pursuant to the Plan, any Liens against the Debtor's or Reorganized VESCO's assets shall automatically be deemed released, and all certificates or instruments representing such Claim shall thereafter be cancelled and extinguished. Upon payment of the IRS Allowed Secured Claim in full, and upon 120 days written notice to the IRS, Reorganized VESCO shall be entitled to file any necessary documentation with any appropriate authority evidencing the release of any such Liens.

4.12 Class 12 – Deficiency Claims. The Class 12 Deficiency Claims consist of any Allowed General Unsecured Claims of the holders of Allowed Secured Claims in Classes 2-10, if any. The Class 12 Allowed Deficiency Claims are impaired by the Plan, and will be treated as follows:

a. After the Allowed Secured Claim of a holder of a Deficiency Claim is fully satisfied, Reorganized VESCO's regular monthly payments shall continue to such holder on a monthly basis until the respective Deficiency Claim is fully satisfied.

b. Reorganized VESCO may pre-pay the balance due to any holder of a Deficiency Claim pursuant to this Plan at any time without penalty.

4.13 Class 13 – General Unsecured Claims. The Class 13 Allowed General Unsecured Claims are impaired by the Plan, and will be treated as follows:

a. Except to the extent that the holder of an Allowed General Unsecured Claim agrees to less favorable treatment, is treated in Class 14, or has been paid on account of such General Unsecured Claim prior to the Effective Date, each holder of an Allowed General Unsecured Claim shall receive 100% of the amount of each Allowed Claim in four equal payments.

b. The first payment shall be made on or before the last business day of a calendar quarter that is on or after the Effective Date, and each of the following three payments to be made on or before the last business day of each successive calendar quarter.

c. Reorganized VESCO may pre-pay the balance due to any holder of an Allowed General Unsecured Claim pursuant to this Plan at any time without penalty.

4.14 Class 14 – Convenience Claims. The Class 14 Convenience Claims are impaired by the Plan, and will be treated as follows:

a. Except to the extent that the holder of an Allowed Convenience Claim agrees to less favorable treatment or has been paid on account of such Claim prior to the Effective Date, each holder, if any, of an Allowed Convenience Claim shall receive Cash in an amount equal to such Allowed Convenience Claim on the later of the Effective Date or the date such Claim becomes an Allowed Convenience Claim, or as soon thereafter as is practicable.

b. Each holder of a Claim Allowed in an amount greater than \$1,000, which Claim would otherwise be a General Unsecured Claim, may elect to voluntarily reduce such Claim to \$1,000 and be treated as the holder of an Allowed Convenience Claim for purposes of this Plan, and by so electing shall be deemed to have waived any right to participate in any distribution to any Class other than Class 14 as to any Claims it may have. Such election must be made on the Ballot and be received by the Debtor on or prior to the Voting Deadline, which election shall be irrevocable. Any election made after the Voting Deadline shall not be binding or effective.

4.15 Class 15 – Member Subordinated General Unsecured Claim. The Class 15 Member Subordinated General Unsecured Claim is impaired by the Plan, and will be treated as follows:

a. The Allowed Member Subordinated General Unsecured Claim is subordinated to all Allowed Claims in Classes 13 and 14.

b. Once Allowed Claims in Classes 13 and 14 are fully satisfied, Reorganized VESCO may pay to the holder of the Allowed Member Subordinated General Unsecured Claim such amounts and at such time(s) as Reorganized VESCO shall deem appropriate in the exercise of its business judgment until the Allowed Member Subordinated General Unsecured Claim is fully satisfied.

4.16 Class 16 – Member Interests. The Member Interests shall be retained by the Member, unaltered by the Plan, with all legal, equitable, and contractual rights to which the Member is entitled, subject to the terms and conditions of the Plan, remaining in full force and effect. Class 16 is unimpaired by the Plan.

ARTICLE V
EXECUTION AND IMPLEMENTATION OF PLAN

5.1 Continuation of Operations. Following the Effective Date, Reorganized VESCO shall continue its present business and shall continue to operate as Reorganized VESCO. The Debtor intends to fund its Plan through Cash that it has available to it from its operations through the Effective Date, as well as Cash that it generates through its continued operations after the Effective Date. It is possible that the Plan could also be funded in part through the sale of Debtor assets as well as other business opportunities that could arise.

5.2 Implementation. Reorganized VESCO shall be authorized and directed to take all necessary steps, and perform all necessary acts, to consummate the terms and conditions of the Plan.

5.3. Corporate Governance. Upon the Effective Date, the Debtor's Articles of Organization and Operating Agreement, if any, and any related corporate governance agreements (the "**Corporate Governance Agreements**") shall remain in full force and effect. Reorganized VESCO shall continue to exist after the Effective Date, with all the powers available to such legal entity, in accordance with applicable law and pursuant to its Corporate Governance Agreements.

5.4 Management. Upon the occurrence of the Effective Date, Michael Miller shall continue to be the sole manager of Reorganized VESCO.

5.5 Making of Distributions. Reorganized VESCO shall make the distributions required to be made in respect of the Allowed Claims under the Plan, or as may otherwise be required by the Plan. Except as may be otherwise provided in the Plan or the Confirmation Order, any distribution required by the Plan to be made on the Effective Date will be deemed made on the Effective Date if made on the Effective Date or as promptly thereafter as practicable, but in no event later than the later to occur of the date upon which any other conditions to distribution with respect to a particular Allowed Claim shall have been satisfied.

5.6 Construction. In the event of any conflict between the terms of the Plan and the Disclosure Statement, the terms of the Plan shall control.

5.7 Compliance with Tax Requirements. In connection with the Plan and all instruments issued in connection therewith and distributed thereon, Reorganized VESCO shall comply with all applicable withholding and reporting requirements imposed by any federal, state, or local taxing authority, and all distributions under the Plan shall be subject to any such withholding or reporting requirements. Notwithstanding the above, each holder of an Allowed Claim that is to receive a distribution under the Plan shall have the sole and exclusive responsibility for the satisfaction and payment of any tax obligations imposed by any governmental unit, including income, withholding, and other tax obligations, on account of such distribution. Reorganized VESCO has the right, but not the obligation, to not make a distribution until such holder has made arrangements satisfactory to such issuing or disbursing party for payment of any such tax obligations. Reorganized VESCO may require, as a condition to receipt

of a distribution, that the holder of an Allowed Claim complete and return a Form W-8 or W-9, as applicable to each such holder. The IRS is excepted from any compliance with this section of the Plan.

5.8 Delivery of Distributions. Subject to Bankruptcy Rule 9010, all distributions to any holder of an Allowed Claim shall be made at the address of such holder as set forth on the Schedules filed with the Bankruptcy Court or on the books and records of the Debtor or its agents, as applicable, unless the Debtor or, after the Effective Date, Reorganized VESCO has been notified in writing of a change of address, including, without limitation, by the filing of a proof of claim by such holder that contains an address for such holder different than the address of such holder as set forth on the Schedules in which case the address set forth in such writing shall control. Payment shall be made to the holder of the Allowed Claim unless the holder of such Allowed Claim has directed Reorganized VESCO, in writing, to make payment to a third party through the filing of a proof of claim instructing that payment be made to a third party thereon.

5.9 Undeliverable Distributions.

a. Holding of Undeliverable Distributions. If any distribution to any holder is returned to Reorganized VESCO as undeliverable, no further distributions shall be made to such holder unless and until Reorganized VESCO is notified, in writing, of such holder's then-current address. Undeliverable distributions shall remain in the possession of Reorganized VESCO until such time as a distribution becomes deliverable. All entities ultimately receiving undeliverable Cash shall not be entitled to any interest or other accruals of any kind. Nothing contained in the Plan shall require Reorganized VESCO to attempt to locate any holder of an Allowed Claim. If the holder of an undeliverable distribution was represented by legal counsel in the Chapter 11 Case, Reorganized VESCO shall send written notification by certified mail to the holder's legal counsel advising of the undeliverable distribution. Notwithstanding the foregoing, Reorganized VESCO is under an affirmative duty to ensure that the IRS receives all payments under the Plan.

b. Failure to Claim Undeliverable Distributions. On or before the six-month anniversary after the final distribution to holders of Allowed Claims in Class 13, Reorganized VESCO shall file a list with the Bankruptcy Court setting forth the names of those entities for which distributions have been made hereunder and have been returned as undeliverable as of the date thereof and the amount of any such undeliverable distribution for each such entity. Any holder of an Allowed Claim that does not assert its rights pursuant to the Plan to receive a distribution within two months thereafter shall have its entitlement to such undeliverable distribution discharged and shall be forever barred from asserting any entitlement pursuant to the Plan against Reorganized VESCO or the property of Reorganized VESCO. In such case, any consideration held for distribution on account of such Claim shall revert to Reorganized VESCO.

5.10 Manner of Payment under the Plan. Any Plan distribution to be made in Cash under the Plan shall be made, at the election of Reorganized VESCO, by check drawn on a

domestic bank or by wire transfer from a domestic bank. Cash payments to foreign creditors may be made, at the option of Reorganized VESCO, in such funds and by such means as are necessary or customary in a particular foreign jurisdiction. Except as otherwise provided in the Plan, any Plan distribution shall be made by Reorganized VESCO on or before the last business day of each applicable month.

5.11 Fractional Plan Distributions. Except as otherwise provided herein, notwithstanding anything to the contrary contained herein, no Plan distributions of fractions of dollars will be made. Fractions of dollars shall be rounded to the nearest whole unit, with any amount equal to or less than one-half dollar to be rounded down.

5.12 Cancellation of Instruments. Except as otherwise provided by the Plan (including in relation to treatment of holders of Allowed Claims in Classes 2 through 11), upon full satisfaction of the any Allowed Claim all certificates or instruments representing such Claim shall thereafter be cancelled and extinguished.

5.13 Maximum Distribution. In no event shall any holder of any Allowed Claim receive distributions under the Plan in excess of the Allowed amount of such Claim.

5.14 Exemption from Certain Taxes. Pursuant to section 1146 of the Bankruptcy Code, the issuance, transfer, or exchange of any securities or the making or delivery of any instruments of transfer under the Plan shall not be taxed under any law imposing a stamp tax or similar tax.

5.15 506(b) Procedure. Except as otherwise set forth in this Plan, to the extent any holder of an Allowed Secured Claim claims any reasonable fees, costs, or charges provided for under any agreement or state statute under which its Claim(s) arose pursuant to section 506(b) of the Bankruptcy Code, including reasonable attorney fees and costs, such holder must file a Section 506(b) Request (the “**506(b) Request**”) with the Bankruptcy Court on or before 14 days after the Effective Date and serve the same on Reorganized VESCO and its bankruptcy counsel at the addresses set forth in the Plan. Failure to timely file and serve a Section 506(b) Request shall discharge Reorganized VESCO of any reasonable fees, costs, or charges and forever bar such holder from asserting same against Reorganized VESCO or its property. Absent an objection by any party in interest within 14 days from the date of service of a 506(b) Request, the claimant filing the 506(b) Request (the “**506(b) Applicant**”) may submit a proposed Order granting the 506(b) Request with the Bankruptcy Court, which the Bankruptcy Court may enter without any further notice or hearing. In the event the Debtor, Reorganized VESCO, or any other party in interest files an objection to any 506(b) Request, the 506(b) Applicant and the objecting party shall attempt to resolve any such objection informally. In the event a resolution to the objection is reached, the 506(b) Applicant and the objecting party shall jointly file a stipulated Order setting forth the terms and conditions of the agreement, which the Court may enter without any further notice of hearing. In the event that the objecting party and the 506(b) Applicant cannot reach any agreement within 30 days following service of the objection, the 506(b) Applicant shall (or Reorganized VESCO may) schedule a hearing on the 506(b) Request in the manner provided for by the Local Rules of the Bankruptcy Court.

ARTICLE VI
ACCEPTANCE OR REJECTION OF THE PLAN

6.1 Voting of Claims. Each holder of an Allowed Claim in Classes 2 to 15 shall be entitled to accept or reject the Plan.

6.2 Presumed Acceptances/Rejections of Plan. Classes 1 and 16 are unimpaired under the Plan and, therefore, are conclusively presumed to have accepted the Plan pursuant to section 1126(f) of the Bankruptcy Code. There are no Classes that are impaired under the Plan and not receiving any distribution under the Plan. As such, no Class is, pursuant to section 1126(g) of the Bankruptcy Code, conclusively presumed to have rejected the Plan.

6.3 Cram Down. If an impaired Class of Claims accepts the Plan, the Debtor requests that the Bankruptcy Court confirm the Plan in accordance with the provisions of section 1129(b) of the Bankruptcy Code as to any impaired Class or Classes notwithstanding the actual rejection by such Class or Classes.

6.4 One Vote for Holders. If a holder of a Claim holds more than one Claim in any one Class, all Claims of such holder in such Class shall be aggregated and deemed to be one Claim for purposes of determining the number of Claims voting for or against the Plan.

ARTICLE VII
PROVISIONS FOR TREATMENT OF DISPUTED CLAIMS

7.1 Objections to Claims; Prosecution of Disputed Claims. Unless otherwise ordered by the Bankruptcy Court and as set forth in the last sentence, for Claims filed with the Bankruptcy Court by the Bar Date, objections to Claims must be filed on or before 28 days after the Effective Date and may be filed and prosecuted by Reorganized VESCO,. Unless otherwise ordered by the Bankruptcy Court, for Claims filed with the Bankruptcy Court after the Bar Date (such as those related to Claims arising out of the rejection of an executory contract or unexpired lease pursuant to the Plan), objections to any such Claims must be filed by the later of (i) 35 days after the Effective Date, or (ii) 35 days after the filing of the Claim, and may be filed and prosecuted by Reorganized VESCO. Notwithstanding the foregoing, the following Allowed Claims shall not be subject to objection: the IRS Allowed Priority Tax Claim, Class 11 Allowed Secured Claim, and Allowed Class 13 General Unsecured Claim; the Class 3 Allowed Secured Claim for CAT Financial and any Class 12 Deficiency Claim for CAT Financial; the Class 8 Allowed Secured Claim for Komatsu and any Class 12 Deficiency Claim for Komatsu; and the Class 9 Allowed Secured Claim for Points West and any Class 12 Deficiency Claim for Points West.

7.2 Estimation of Claims. Unless otherwise limited by an order of the Bankruptcy Court, after the Effective Date, Reorganized VESCO may at any time request the Bankruptcy Court to estimate for final distribution purposes any contingent, unliquidated, or Disputed Claim pursuant to section 502(c) of the Bankruptcy Code regardless of whether the Claim had previously been subject to any objection, and the Bankruptcy Court will retain jurisdiction to

consider any request to estimate any Claim at any time during litigation concerning any objection to any Claim, including, without limitation, during the pendency of any appeal relating to any such objection. Unless otherwise provided in an order of the Bankruptcy Court, in the event that the Bankruptcy Court estimates any contingent, unliquidated, or Disputed Claim, the estimated amount shall constitute either the Allowed amount of such Claim or a maximum limitation on such Claim, as determined by the Bankruptcy Court; provided, however, that, if the estimate constitutes the maximum limitation on such Claim, Reorganized VESCO may elect to pursue supplemental proceedings to object to any ultimate allowance of such Claim; and, provided, further, that the foregoing is not intended to limit the rights granted by section 502(j) of the Bankruptcy Code. All of the aforementioned Claims objection, estimation, and resolution procedures are cumulative and not necessarily exclusive of one another.

7.3 Allowance of Disputed Claims. Distributions to any creditor will only be made on account of Allowed Claims. If distributions are made when a Claim is a Disputed Claim, the portion of the distribution that would be paid to the holder of the Disputed Claim shall be reserved in a non-interest bearing account until the Claim is Allowed or disallowed. At such time as a Disputed Claim becomes, in whole or in part, an Allowed Claim, Reorganized VESCO shall distribute to the holder thereof the distributions, if any, to which such holder is then entitled under the Plan. Unless treated more specifically under the Plan, such distribution, if any, shall be made as soon as practicable after the date that the order or judgment of the Bankruptcy Court allowing such Disputed Claim becomes a Final Order but in no event more than 90 days thereafter. If a Claim is disallowed in whole or in part, any Cash reserved for that particular Claim shall be transferred to Reorganized VESCO for its use in the ordinary course of its business.

7.4 Settlement of Objections to Claims After Effective Date. From and after the Effective Date, Reorganized VESCO may litigate to judgment, propose settlements of, or withdraw objections to, all pending or filed Disputed Claims, and Reorganized VESCO may settle or compromise any Disputed Claim without notice and a hearing and without approval of the Bankruptcy Court.

7.5 Interest. To the extent that a Disputed Claim becomes an Allowed Claim after the Effective Date, the holder of such Claim shall not be entitled to any interest thereon. In addition, except as otherwise provided in the Plan, no holder of an Allowed Claim shall receive any interest on account of the Allowed Claim.

ARTICLE VIII **TREATMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

8.1 Assumption of Executory Contracts and Unexpired Leases. Except as otherwise provided by the Plan or to the extent not previously assumed (which assumption shall remain in full force and effect), pursuant to sections 365(a), 365(b), 363(f), and 1123(b)(2) of the Bankruptcy Code, Reorganized VESCO shall assume all executory contracts and unexpired leases specifically assumed pursuant to separate motion(s), notice(s), and Final Order(s) of the Bankruptcy Court, which motion(s) and notice(s) shall be served in accordance with Bankruptcy

Rule 7004. Except as may otherwise be agreed to by the parties or previously ordered by the Bankruptcy Court, within 35 days after the entry of any Final Order on assumption, or as soon thereafter as is practicable, Reorganized VESCO shall Cure any and all defaults under the executory contracts and unexpired leases by paying the amount set forth in any such Final Order.

8.2 Rejection of Executory Contracts and Unexpired Leases. Pursuant to sections 365(a) and 1123(b)(2) of the Bankruptcy Code, all executory contracts and unexpired leases that exist between the Debtor or the Estate and any person or entity shall be deemed rejected, except for any executory contract or unexpired lease (i) that has been assumed or rejected pursuant to an order of the Bankruptcy Court entered prior to the Effective Date; or (ii) as to which a motion for approval of the assumption or rejection of such executory contract or unexpired lease has been filed prior to the Confirmation Date.

8.3 Approval of Assumption and Rejection of Executory Contracts and Unexpired Leases. Entry of the Confirmation Order shall, subject to and upon the occurrence of the Effective Date, constitute the approval, pursuant to sections 365(a), 365(f) and 1123(b)(2) of the Bankruptcy Code, (i) subject to entry of Final Order(s) on assumption as set forth in section 8.1 of the Plan, of the assumption of the executory contracts and unexpired leases assumed pursuant to the Plan; and (ii) of the rejection of the executory contracts and unexpired leases rejected pursuant to the Plan; provided, however, to the extent any provision of an executory contract or unexpired lease to be assumed under the Plan limits the Debtor's ability to assume such executory contract or unexpired lease, the effectiveness of such provision shall be limited or nullified to the full extent provided in section 365(f) of the Bankruptcy Code. Unless otherwise indicated or ordered by the Bankruptcy Court, all assumptions or rejections of executory contracts and unexpired leases in the Plan are effective as of the Effective Date.

8.4 Objections. Any party wishing to object to the assumption of any executory contract or unexpired lease hereunder, including any proposed Cure, if any, must file an objection with the Bankruptcy Court by the deadline to object in any notice accompanying any separate motion to assume. **Any counterparty that does not object to the assumption, or the proposed Cure, if any, of its executory contract or unexpired lease under the Plan shall be deemed to have consented to such assumption, or Cure and any Claim for Cure, for compensation, adequate assurance, adequate assurance of future performance, or other right, issue, or Claim under section 365 of the Bankruptcy Code, shall be deemed fully satisfied, released, and discharged and forever barred from assertion and shall not be enforceable against Reorganized VESCO without the need for any objection by Reorganized VESCO or further notice to or action, order or approval of the Bankruptcy Court or any other entity, and any Claim for Cure for compensation, adequate assurance, adequate assurance of future performance, or other right, issue, or Claim under section 365 of the Bankruptcy Code, shall be deemed fully satisfied, released and discharged upon payment of the amount, if any, notwithstanding anything included in the Schedules or in any proof of claim to the contrary, provided that nothing shall prevent Reorganized VESCO from paying any Cure amount despite the failure of the relevant counterparty to timely file such request or objection for payment of such Cure. Reorganized VESCO also**

may settle any Cure without further notice to or action, order or approval of the Bankruptcy Court or any other entity.

8.5. Claims Relating to Rejection.

a. Treatment. Any Claim arising out of the rejection of an executory contract or unexpired lease pursuant to the Plan shall be classified as a General Unsecured Claim.

b. Rejection Bar Date. Claims arising out of the rejection of an executory contract or unexpired lease pursuant to the Plan must be filed with the Bankruptcy Court and served upon Reorganized VESCO on the later of 35 days after notice of entry of the Confirmation Order or 35 days after the entry of a Final Order by the Bankruptcy Court resolving any pending motion for the assumption or rejection of any executory contract or unexpired lease filed prior to the Confirmation Date in accordance with the Plan. All such Claims not filed within such time shall be forever barred from assertion against the Debtor, the Estate, or the Reorganized VESCO and their property and shall be deemed disallowed in full, released and discharged.

ARTICLE IX
EFFECTIVENESS OF THE PLAN

9.1 Conditions Precedent to the Confirmation of the Plan. The following are conditions precedent to the Confirmation of the Plan:

a. Disclosure Statement Order. The Bankruptcy Court shall have entered the Disclosure Statement Order approving the Disclosure Statement as containing adequate information pursuant to section 1125 of the Bankruptcy Code and authorizing the solicitation of votes with respect to the Plan.

b. Confirmation Order. The Bankruptcy Court shall have entered a Confirmation Order (i) determining that all votes are binding and have been properly tabulated as acceptances or rejections of the Plan; (ii) confirming and giving effect to the terms and provisions of the Plan; (iii) determining that all applicable tests, standards, and burdens in connection with the Plan have been duly satisfied and met; (iv) authorizing Reorganized VESCO to execute, implement, and take all actions otherwise necessary or appropriate to give effect to the transactions contemplated by the Plan; and (v) determining that the compromises and settlements set forth in any settlement agreement and the Plan are appropriate, reasonable, and approved and satisfy applicable standards under sections 365, 1123(b)(3), and 1129 of the Bankruptcy Code and Bankruptcy Rule 9019.

9.2 Conditions Precedent to the Effective Date of the Plan. The following are conditions precedent to the Effective Date of the Plan:

a. The Confirmation Order shall have entered and it is a Final Order.

b. All authorizations, consents, and approvals determined by the Debtor to be necessary to implement to terms of the Plan shall have been obtained.

9.3 Effect of Non-Occurrence of the Effective Date. If the Effective Date does not occur, the Plan shall be null and void and nothing contained in the Plan or Disclosure Statement shall: (i) constitute a waiver or release of any Causes of Action or Claims; (ii) prejudice in any manner the rights of the Debtor; or (iii) constitute an admission, acknowledgement, offer, or undertaking of any manner by the Debtor.

ARTICLE X **EFFECTS OF CONFIRMATION**

10.1 Vesting of Assets.

a. As of the Effective Date, the property of the Debtor shall vest in Reorganized VESCO, subject to the terms of the Plan including the Liens retained by holders of Allowed Secured Claims.

b. From and after the Effective Date, Reorganized VESCO may operate its business and may use, acquire, and dispose of its assets and property free of any restrictions of the Bankruptcy Code, but in accordance with the provisions of the Plan.

c. As of the Effective Date, all assets of the Debtor and the Estate shall be free and clear of all Claims, Liens, encumbrances, charges, and other interests, except as provided in the Plan or the Confirmation Order.

10.2 Binding Effect. Except as otherwise provided in section 1141(d)(3) of the Bankruptcy Code and the Plan, and to the fullest extent permitted by section 1141 of the Bankruptcy Code, on and after the Effective Date, the provisions of the Plan shall bind any holder of a Claim against, or Member Interest in, the Debtor or the Estate and their respective successors and assigns, whether or not the Claim or Member Interest of such holder is impaired under the Plan and whether or not such holder has accepted the Plan.

10.3 Discharge of Claims. Upon the Effective Date, and except as otherwise expressly provided in the Plan, each holder (as well as any trustees and agents on behalf of each holder) of a Claim or Member Interest and any Affiliate of such holder shall be deemed to have forever waived, released, and discharged Reorganized VESCO, to the fullest extent permitted by section 1141 of the Bankruptcy Code, of and from any and all Claims, Causes of Action, interests, rights, and liabilities that arose prior to the Confirmation Date and, upon the Effective Date, all such persons shall be forever precluded and enjoined, pursuant to section 524 of the Bankruptcy Code, from prosecuting any Causes of Action or asserting any such discharged Claim against or Member Interest in the Debtor or Reorganized VESCO. For the avoidance of

doubt, this section of the Plan only applies to the Debtor or Reorganized VESCO and not any third party.

10.4 Exculpation. Except as otherwise provided for in the Plan, the Debtor and its officers and directors, and each of their respective representatives, including officers, directors, employees, advisors, attorneys, professionals, accountants, investment bankers, financial advisors, consultants, agents and other representatives, shall neither have nor incur any liability to any entity for any and all Claims and Causes of Action arising on or after the Petition Date and prior to or on the Effective Date relating in any way to the conduct of this Chapter 11 Case, including any act taken or omitted to be taken in connection with, or arising out of, the Chapter 11 Case, including, without limitation, formulating, negotiating, preparing, disseminating, implementing, administering, confirming, or consummating the Plan, the Disclosure Statement, or any contract, instrument, release or other agreement or document created or entered into in connection with the Chapter 11 Case; provided, however, that the foregoing provisions shall have no effect on the liability of any of the foregoing that results from any such act or omission that is determined in a Final Order to have (i) constituted gross negligence, willful misconduct, or fraud; (ii) been outside the scope of their respective duties in the Chapter 11 Case; or (iii) arose prior to the Petition Date.

10.5 Retention of Causes of Action/Reservation of Rights. Except as otherwise provided for in the Plan, Reorganized VESCO shall retain, and nothing contained in the Plan or the Confirmation Order shall be deemed to be a waiver or the relinquishment of, any rights and Causes of Action that the Debtor or the Estate may have under any provision of the Bankruptcy Code or any applicable nonbankruptcy law, including, without limitation, (i) all Causes of Action and Avoidance Actions; (ii) any and all Claims against any person or entity to the extent such person or entity asserts a crossclaim, counterclaim, and/or Claim for setoff, recoupment, or which seeks any affirmative relief, in any form or manner whatsoever, against the Debtor or the Estate, and their respective officers, directors, or representatives; and (iii) the turnover of any property of the Debtor's Estate. **Except as otherwise provided for in the Plan, no person or entity may rely on the absence of a specific reference in the Plan or the Disclosure Statement to any Cause of Action against them as any indication that Reorganized VESCO will not pursue any and all available Causes of Action against them. The Debtor, the Estate and Reorganized VESCO, as applicable, expressly reserve all rights to prosecute any and all Causes of Action and Claim objections against any person or entity.**

10.6 Injunction. Except as set forth in the Plan, all persons or entities who have held, hold, or may hold Claims against or Member Interests in the Debtor or the Estate and other parties in interest, along with their respective present or former employees, agents, officers, directors, or principals, shall be permanently enjoined, on and after the Effective Date, with respect to Claims released under the Plan and all Claims and Member Interests against the Debtor or the Estate, from (i) commencing, conducting, or continuing in any manner, directly or indirectly, any suit, action, or other proceeding of any kind (including, without limitation, any proceeding in a judicial, arbitral, administrative, or other forum) against or affecting the Debtor, the Estate, Reorganized VESCO, or their property; (ii) enforcing, levying, attaching (including, without limitation, any prejudgment attachment), collecting, or otherwise recovering by any

manner or means, whether directly or indirectly, any judgment, award, decree, or order against the Debtor, the Estate, Reorganized VESCO, or their property; (iii) creating, perfecting, or otherwise enforcing in any manner, directly or indirectly, any encumbrance of any kind against the Debtor, the Estate, Reorganized VESCO, or their property, except to maintain and/or continue any Lien as required or allowed by law; (iv) asserting any right of setoff or recoupment, directly or indirectly, against any obligation due the Debtor, the Estate, Reorganized VESCO, or any of their property, except as contemplated or allowed by the Plan; (v) acting or proceeding in any manner, in any place whatsoever, that does not conform to or comply with the provisions of the Plan; (vi) commencing, continuing, or asserting in any manner any action or other proceeding of any kind with respect to any Claims and Causes of Action that are extinguished or released pursuant to the Plan; and (vii) taking any actions to interfere with the implementation or consummation of the Plan. For the avoidance of doubt, this section of the Plan does not enjoin any action against any third parties.

10.7 Terms of Injunctions or Stays. Unless otherwise provided in the Plan, the Confirmation Order, or a separate order of the Bankruptcy Court, all injunctions or stays arising under or entered during the Chapter 11 Case under section 105 or 362 of the Bankruptcy Code, or otherwise, and in existence on the Confirmation Date, shall remain in full force and effect until the later of the Effective Date and the date indicated in such applicable order.

10.8 Third Party Agreements; Subordination. Except in relation to the IRS, the right of the Debtor to seek subordination of any Claim pursuant to section 510 of the Bankruptcy Code is fully reserved.

10.9 Substantial Consummation. On the Effective Date, the Plan shall be deemed to be substantially consummated under sections 1101 and 1127(b) of the Bankruptcy Code.

ARTICLE XI **RETENTION OF JURISDICTION**

11.1 Jurisdiction of Bankruptcy Court. To the extent permitted under applicable law, the Bankruptcy Court shall retain exclusive jurisdiction of all matters arising under, arising out of, or related to, the Chapter 11 Case and the Plan pursuant to, and for the purposes of, sections 105(a) and 1142 of the Bankruptcy Code and for, among other things, the following purposes:

- a. to hear and determine any motions for the assumption, assumption and assignment, or rejection of executory contracts or unexpired leases and the allowance of any Claims resulting therefrom;
- b. to determine any and all pending adversary proceedings, applications, and contested matters relating to the Chapter 11 Case;
- c. to hear and determine any objection to any Claims;

- d.** to enter and implement such orders as may be appropriate in the event the Confirmation Order is for any reason stayed, revoked, modified, or vacated;
- e.** to issue such orders in aid of execution of the Plan to the extent authorized by section 1142 of the Bankruptcy Code;
- f.** to consider any modifications of the Plan, to cure any defect or omission or reconcile any inconsistency in any order of the Bankruptcy Court, including, without limitation, the Confirmation Order;
- g.** to hear and determine all applications for compensation and reimbursement of expenses of professionals under sections 330, 331, and 503(b) of the Bankruptcy Code;
- h.** to hear and determine disputes arising in connection with the interpretation, implementation, or enforcement of the Plan or the Confirmation Order, or any agreement, instrument, or other document governing or relating to any of the foregoing;
- i.** to hear and determine all disputes involving the existence, scope, nature or otherwise of the releases, discharges, injunctions, and exculpations granted under the Plan, the Confirmation Order, or the Bankruptcy Code;
- j.** to recover all assets of the Debtor and property of the Estate wherever located;
- k.** to hear and determine matters concerning state, local, and federal taxes in accordance with sections 346, 505 and 1146 of the Bankruptcy Code (including any requests for expedited determinations under section 505(b) of the Bankruptcy Code filed, or to be filed, with respect to tax returns for any and all taxable periods ending after the Petition Date);
- l.** to hear all matters relating to the Plan, including, but not limited to, all matters relating to the releases, exculpation, and injunction granted thereunder or the Bankruptcy Code;
- m.** to hear any other matter consistent with the provisions of the Bankruptcy Code;
- n.** to issue injunctions and effect any other actions that may be necessary or desirable to restrain interference by any entity with the consummation or implementation of the Plan; and
- o.** to enter a final decree closing the Chapter 11 Case.

ARTICLE XII

DEFAULT

12.1 Default. If Reorganized VESCO defaults on any obligation owed to any holder of an Allowed Claim under the Plan including, but not limited to, any payment due to any such holder under the Plan, such holder may take any action to enforce the obligation owed, including the collection of any then-due payment(s), with whatever enforcement or collection remedies such holder normally would have available to it under the terms and conditions of the underlying agreement(s) between the Debtor and such holder, or as otherwise provided for by state law, as if there was no Chapter 11 Case in place and Reorganized VESCO reserves any defenses that it may have under applicable law; provided, however, that in advance of exercising any such remedies, such holder shall first provide Reorganized VESCO and its bankruptcy counsel written notice of the outstanding default(s) via e-mail and regular U.S. mail at the addresses set forth in the Plan and provide Reorganized VESCO 10 calendar days from the date that the e-mail is sent in which to cure such default; provided further, however, that the IRS shall give any notice of any default to Reorganized VESCO and its counsel via certified mail. If the default is timely cured, no such collection remedies shall be exercised. A holder of an Allowed Claim shall only be required to provide Reorganized VESCO three written notices of default and a corresponding 10-day cure period per calendar year. Upon the occurrence by Reorganized VESCO of any uncured default or default not subject to a cure period under the Plan, unless Reorganized VESCO and any such holder agree otherwise, the remaining balance due and owing to such holder under the Plan shall be immediately due and payable in full. For the avoidance of doubt in relation to the IRS, the entire balance of the tax debt and accruals will become due and the administrative collection powers and rights of the IRS will be reinstated as they existed prior to the Petition Date. These rights and powers include, but are not limited to, the filing of a Notice of Federal Tax and the administrative collection actions of levy, seizure and sale authorized under the Internal Revenue Code.

To the extent any such holder holds an Allowed Secured Claim, the holder may file a proposed turnover Order with the Bankruptcy Court compelling Reorganized VESCO to surrender possession, custody, and control of any collateral securing the Allowed Secured Claim of any such holder, and Reorganized VESCO may file an objection on or within seven calendar days thereafter to any such sought turnover asserting any defenses. The Bankruptcy Court shall retain jurisdiction over Reorganized VESCO to adjudicate any turnover issues, including, but not limited to, jurisdiction over Reorganized VESCO to compel turnover of the collateral securing the Allowed Secured Claim that is the subject of any such turnover Order.

ARTICLE XIII **MISCELLANEOUS PROVISIONS**

13.1 Modification of Plan. The Debtor reserves the right, in accordance with the Bankruptcy Code and the Bankruptcy Rules, to amend or modify the Plan at any time prior to the entry of the Confirmation Order. After the entry of the Confirmation Order, the Debtor may, upon order of the Bankruptcy Court, amend or modify the Plan, in accordance with section 1127(b) of the Bankruptcy Code or remedy any defect or omission or reconcile any inconsistency in the Plan in such manner as may be necessary to carry out the purpose and intent

of the Plan. A holder of an Allowed Claim or Member Interest that is deemed to have accepted the Plan shall be deemed to have accepted the Plan as modified if the proposed modification does not materially and adversely change the treatment of the Claim or Member Interest of such holder. Nothing contained herein shall in any way limit or prevent the holder of a Claim or Member Interest from asserting or otherwise arguing that a proposed modification does materially and adversely change the treatment of the Claim or Member Interest.

13.2 Withdrawal or Revocation. The Debtor may withdraw or revoke the Plan at any time prior to the Confirmation Date. If the Debtor revokes or withdraws the Plan prior to the Confirmation Date, or if the Confirmation Date does not occur, then the Plan shall be deemed null and void. In such event, nothing contained herein or in the Disclosure Statement shall be deemed to constitute a waiver or release of any Causes of Action, or Claim by or against the Debtor or the Estate or any other person or to prejudice in any manner the rights of the Debtor or any other person or entity in any further proceedings involving the Debtor.

13.3 Courts of Competent Jurisdiction. If the Bankruptcy Court abstains from exercising, or declines to exercise, jurisdiction or is otherwise without jurisdiction over any matter arising out of the Plan, such abstention, refusal, or failure of jurisdiction shall have no effect upon and shall not control, prohibit, or limit the exercise of jurisdiction by any other court having competent jurisdiction with respect to such matter.

13.4 Notices. Any notices to or requests of the Debtor or Reorganized VESCO by parties in interest under or in connection with the Plan shall be in writing and served either by (i) certified mail, return receipt requested, postage prepaid; (ii) hand delivery; or (iii) reputable overnight delivery service, all charges prepaid, and shall be deemed to have been given when received by the following parties:

LAW OFFICES OF KEVIN S. NEIMAN, PC
999 18th Street, Suite 1230 S
Denver, CO 80202
kevin@ksnpc.com
Attention: Kevin S. Neiman, Esq.

-and-

VESCO CONSULTING SERVICES, LLC
PO Box 336626
Greeley, CO 80633
vescoconsulting@msn.com
Attention: Michael Miller

13.5 Severability. In the event that the Bankruptcy Court determines, prior to the Confirmation Date, that any provision of the Plan is invalid, void, or unenforceable, the Bankruptcy Court shall, with the consent of the Debtor, have the power to alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable,

consistent with the original purpose of the term or provision held to be invalid, void, or unenforceable, and such term or provision shall then be applicable as altered or interpreted. Notwithstanding any such holding, alteration, or interpretation, the remainder of the terms and provisions of the Plan shall remain in full force and effect and shall in no way be affected, impaired, or invalidated by such holding, alteration, or interpretation. The Confirmation Order shall constitute a judicial determination and shall provide that each term and provision of the Plan, as it may have been altered or interpreted in accordance with the foregoing, is valid and enforceable pursuant to its terms.

13.6 Governing Law. Except to the extent the Bankruptcy Code or Bankruptcy Rules are applicable, the rights and obligations arising under the Plan shall be governed by, and construed and enforced in accordance with, the laws of the State of Colorado without giving effect to the principles of conflicts of law thereof.

13.7 Headings. Headings are used in the Plan for convenience and reference only, and shall not constitute a part of the Plan for any other purpose.

13.8 Exhibits. All Exhibits and Schedules to the Plan are incorporated into and are a part of the Plan as if set forth in full herein.

13.9 Successors and Assigns. All the rights, benefits, and obligations of any person named or referred to in the Plan shall be binding on, and shall inure to the benefit of, the heirs, executors, administrators, successors, and/or assigns of such person.

13.10 Rates. The Plan does not provide for the change of any rate that is within the jurisdiction of any governmental regulatory commission after the occurrence of the Effective Date.

13.11 Setoff/Recoupment Rights. The Debtor may, but shall not be required to, set off or recoup against any Allowed Claim and the distributions to be made pursuant to the Plan in respect of such Allowed Claim, the claims, of any nature whatsoever the Reorganized VESCO may have against the holder of such Allowed Claim, but neither the failure to set off or recoup, nor the allowance of any Claim under the Plan, shall constitute a waiver or release of any Claims that the Debtor, the Estate or Reorganized VESCO may have against the holder of any Claim.

13.12 Final Decree. After the Plan has been fully administered, Reorganized VESCO shall file a motion seeking a final decree pursuant to section 350 of the Bankruptcy Code, Bankruptcy Rule 3022, and any applicable Local Rule.

13.13 Further IRS Treatment. The Debtor and Reorganized VESCO shall timely file and pay all federal tax returns after the Petition Date. The IRS shall be entitled to offset any payment (refunds) to which Reorganized VESCO may be entitled in relation to any Allowed Claim. Notwithstanding anything to the contrary herein, none of the Allowed Claims of the IRS will be discharged until those Allowed Claims are satisfied by the payments under this Plan. All Plan payments to the IRS will be made to the Department of the Treasury, identified with the Debtor's taxpayer identification number and bankruptcy case number and sent to the following

address or such other IRS address upon notice from the IRS: Internal Revenue Service, 1999 Broadway, MS 5012DEN, Denver, CO 80202-3026.

13.14 Sale or Merger. If there is a sale of Reorganized VESCO to another party or merger of Reorganized VESCO with another party the successor entity or entities shall be responsible for meeting the requirements of this Plan and subject to any default provisions in the event of default.

Dated: January 29, 2018.

Respectfully submitted,

VESCO CONSULTING SERVICES, LLC

/s/ Michael Miller

Michael Miller

Debtor and Plan Proponent

LAW OFFICES OF KEVIN S. NEIMAN, PC

/s/ Kevin S. Neiman

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