IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ROME DIVISION

IN RE:	)	
	)	**Chapter 11**
SUTTON LUMBER CO., INC.	)	
	)	**Case No. 16-40233-pwb**
Debtor.	)	

DISCLOSURE STATEMENT FOR THIRD AMENDED PLAN OF REORGANIZATION

Dated this 29th day of November, 2017

Filed by:

Sutton Lumber Co., Inc.

Attorneys for Debtor
Leslie M. Pineyro
Leon S. Jones
Jones & Walden, LLC
21 Eighth Street, NE
Atlanta, Georgia 30309
(404) 564-9300

I. Introduction and General Information

This disclosure statement ("Disclosure Statement") is submitted by Sutton Lumber Co., Inc. (the "Debtor"), to provide information to parties in interest about the Third Amended Chapter 11 Plan (the "Plan") filed by Debtor. This introductory section is qualified in its entirety by the detailed explanations which follow and the provisions of the Plan.

This Disclosure Statement sets forth certain information regarding Debtor's prepetition history and events that have occurred during Debtor's Chapter 11 case. This Disclosure Statement also describes the Plan, alternatives to the Plan, effects of confirmation of the Plan, and the manner in which Distributions will be made under the Plan. In addition, this Disclosure Statement discusses the confirmation process and voting procedures that holders of Claims in Impaired Classes must follow for their votes to be counted.

Parties voting on the Plan should read both the Plan and this Disclosure Statement.

A. Definitions

Unless otherwise defined, capitalized terms used in this Disclosure Statement have the meanings ascribed to them in the Plan. In the event of an inconsistency between the Disclosure Statement and the Plan, the terms of the Plan shall govern and such inconsistency shall be resolved in favor of the Plan. The Filing Date, as defined in the Plan, shall mean February 1, 2016 and the Effective Date, as defined in the Plan, shall mean the date that is 60 days after the entry of a Confirmation Order.

B. The Disclosure Statement

The primary purpose of this Disclosure Statement is to provide parties entitled to vote on the Plan with adequate information so that they can make a reasonably informed decision prior to exercising their right to vote to accept or reject the Plan.

The Bankruptcy Court's approval of this Disclosure Statement constitutes neither a guaranty of the accuracy or completeness of the information contained herein, nor an endorsement of the Plan by the Bankruptcy Court.

When and if confirmed by the Bankruptcy Court, the Plan will bind Debtor and all holders of Claims against and Interests in Debtor, whether or not they are entitled to vote or did vote on the Plan and whether or not they receive or retain any Distributions or property under the Plan. Thus, you are encouraged to read this Disclosure Statement carefully. In particular, holders of Impaired Claims who are entitled to vote on the Plan are encouraged to read this Disclosure Statement, the Plan, and any exhibits to the Plan and Disclosure Statement, carefully and in their entirety before voting to accept or reject the Plan. This Disclosure Statement contains important information about the Plan, the method and manner of distributions under the Plan, considerations pertinent to acceptance or rejection of the Plan, and developments concerning this case.

II. Voting on the Plan and Confirmation Process

A. Voting Instructions

Accompanying this Disclosure Statement are copies of the following documents: (1) the Plan; and (2) a Ballot to be executed by holders of Claims in Classes 1 through 8 to accept or reject the Plan. The Ballot contains voting instructions. Please read the instructions carefully to ensure that your vote will count.

The Disclosure Statement, the form of Ballot, and the related materials delivered together herewith (collectively, the "Solicitation Package"), are being furnished to Holders of Claims in Classes 1 through 8 for the purpose of soliciting votes on the Plan.

If you did not receive a Ballot in your Solicitation Package, and believe that you should have received a Ballot, please contact, Jones & Walden, LLC, 21 Eighth Street, NE, Atlanta, Georgia, 30309, (404) 564-9300 (Attn: Leslie M. Pineyro, Esq.).

In order for your Ballot to count, it must be received within the time indicated on the Ballot and the Ballot must clearly indicate your Claim, the Class of your Claim and the amount of your Claim.

By enclosing a Ballot, Debtor is not admitting that you are entitled to vote on the Plan, is not admitting that your Claim is allowed as set forth on the Ballot, and is not waiving any right to object to your vote or your Claim.

B. Who May Vote

Only a holder of an Allowed Claim classified in an Impaired Class is entitled to vote on the Plan. As set forth in section 1124 of the Bankruptcy Code, a class is "Impaired" if legal, equitable, or contractual rights attaching to the claims or equity interests of that class are modified or altered.

Any class that is "unimpaired" is not entitled to vote to accept or reject a plan of reorganization and is conclusively presumed to have accepted the Plan.

A Claim must be "allowed" for purposes of voting in order for such creditor to have the right to vote. Generally, for voting purposes a Claim is deemed "allowed" absent an objection to the Claim if (1) a proof of claim was timely filed, or (ii) if no proof of claim was filed, the Claim is identified in Debtor's Schedules as other than "disputed," "contingent," or "unliquidated," and an amount of the Claim is specified in the Schedules, in which case the Claim will be deemed allowed for the specified amount. In either case, when an objection to a Claim is filed, the creditor holding the Claim cannot vote unless the Bankruptcy Court, after notice and hearing, either overrules the objection, or allows the Claim for voting purposes.

Debtor in all events reserves the right through the claim reconciliation process to object to or seek to disallow any claim for distribution purposes under the Plan.

C. Requirements of Confirmation

The Bankruptcy Court can confirm the Plan only if all the requirements of § 1129 of the Bankruptcy Code are met. Those requirements include the following:

1. The Plan classifies Claims and Interests in a permissible manner;

2. The contents of the Plan comply with the technical requirements of the Bankruptcy Code;

3. The Plan has been proposed in good faith and not by any means forbidden by law;

4. The disclosures concerning the Plan are adequate and include information concerning all payments made or promised in connection with the Plan, as well as the identity, affiliations, and compensation to be paid to all officers, directors, and other insiders; and

5. The principal purpose of the Plan is not the avoidance of tax or the avoidance of the securities laws of the United States.

In addition to the confirmation requirements described above, Debtor hopes that the Plan will be approved by all Impaired Classes of Claims entitled to vote. If, however, the Plan has not been approved by all Impaired Classes of Claims, the Court may nevertheless "cram down" the Plan over the objections of a dissenting Class. The Plan may be "crammed down" so long as it does not discriminate unfairly, is fair and equitable with respect to each dissenting Class of Claims, and at least one Impaired Class has voted in favor of the Plan without regard to any votes of insiders. If necessary, Debtor will seek to “cram down” the Plan.

D. Acceptance or Rejection of the Plan and Cram Down

The Class containing your Claim will have accepted the Plan by the favorable vote of a majority in number and two-thirds in amount of Allowed Claims actually voting. In the event that any Impaired Class of Claims does not accept the Plan, the Bankruptcy Court may still confirm the Plan if an Impaired Class accepts it and if, as to each Impaired Class that has not accepted the Plan, the Plan "does not discriminate unfairly" and is "fair and equitable." If you hold an Allowed Secured Claim, the Plan is fair and equitable if: (a) you retain your lien and receive deferred cash payments totaling the allowed amount of your Allowed Secured Claim, (b) the collateral is sold and your Lien attaches to the proceeds of the sale, or (c) you are otherwise provided with the "indubitable equivalent" of your Allowed Secured Claim. If you hold a Claim that is not an Allowed Secured Claim, and is not entitled to priority under § 507 of the Bankruptcy Code, the Plan is fair and equitable if you receive property of a value equal to the allowed amount of your Claim or if no junior Class receives or retains on account of such junior interest any property.

E. Confirmation Hearing

The Bankruptcy Court has scheduled a hearing on confirmation of the Plan ("Confirmation Hearing") at the time indicated in the Order Approving this Disclosure Statement and providing Notice of Confirmation Hearing (the “Solicitation Order”). The Confirmation

Hearing may be adjourned from time to time without further notice except for announcement at the Confirmation Hearing or notice to those parties present at the Confirmation Hearing.

F. Objections to Confirmation

As will be set forth in the Solicitation Order, any objections to confirmation of the Plan must be in writing, set forth the objector's standing to assert any such objection, and must be filed with the Bankruptcy Court and served on counsel for Debtor. The Solicitation Order contains all relevant procedures relating to the submission of objections to confirmation and should be reviewed in its entirety by any party who has an objection to confirmation.

G. Whom to Contact for More Information

If you have any questions about the procedure for voting on your Claim or the packet of materials you received, please contact Leslie M. Pineyro at Jones & Walden, LLC at the address indicated below or by telephone at (404) 564-9300.

If you wish to obtain additional copies of the Plan, this Disclosure Statement, or the exhibits to those documents, at your own expense, unless otherwise specifically required by Bankruptcy Rule 3017(d), please contact Jones & Walden, LLC by one of the following methods:

Via U.S. Mail:	Via Facsimile:	Via Email:
Jones & Walden, LLC 21 Eighth Street, NE Atlanta, GA 30309 Attn: Lauren Pitts	(404) 564-9301 Attn: Lauren Pitts	lpitts@joneswalden.com

III. Historical Background

A. Description of Debtor

Debtor is a Georgia for profit corporation which operates a sawmill, planning mill, chip mill and power plant located on property owned by Debtor in Tennga, GA. Tennga, Georgia is located in Murray County, Georgia along U.S. 411 near the Tennessee and Georgia border. At the sawmill, Debtor converts logs that it purchases from third parties into lumber. At the planning mill, Debtor takes cut and seasoned boards or lumber from the sawmill and turns them into finished, smoothed, dimensional lumber for various uses by its customers. At the chip mill, Debtor grinds whole logs into wood chips for use in paper for Debtor's customers. At the power plant, Debtor generates power which it uses to run its operations and sells the excess power to the Tennessee Valley Authority.

Debtor is owned by Harold Sutton and Doyle Sutton. Harold Sutton and Doyle Sutton are brothers and began operating Sutton Lumber's sawmill with their father in the 1960s. In 1969, they purchased the current location and in 1979 they incorporated Sutton Lumber Co, Inc. In 1986, Sutton Lumber added the planning mill. In 1989 Sutton Lumber added the chip mill. In 1996, Sutton Lumber began operating the power plant.

Unfortunately, in 2009, lighting stuck the sawmill and caused a devastating fire that caused approximately $2.6 million of damage. While Debtor had purchased $8.1 million of

insurance coverage for such a loss, the insurance company refused to pay out more than $1 million. The insurance company blamed a typographical error in the insurance documents. Debtor was left with the need to borrow $1.6 million to complete the repairs and filed suit against the insurance company and the errors and omissions policy for the insurance agent who sold Debtor the policy. However, the insurance agent went out of business and the errors and omissions coverage was insufficient to justify the cost of the suit. Accordingly, Debtor had no realistic recourse for the insurance agent's and company's wrongful actions against Debtor in refusing to cover the loss. After the loss, Debtor was facing $3,300,000.00 of debt including the $1,600,000.00 incurred from the loss. This was in 2009, so at the same time, the real estate recession was bearing down and the Debtor's customers were going out of business. Debtor was able to fund payments on this debt for 2 years from revenue from another business in which Harold Sutton and Doyle Sutton own an interest. However, a complicated business dispute ensued in that business, which did not affect said business' profitability but did block Harold Sutton's and Doyle Sutton's ability to receive distributions from said business.

B. Current Management and Description of Staff

Harold Sutton and Doyle Sutton each own 50% of the shares in Debtor. Harold Sutton serves as Debtor's President and CEO and Doyle Sutton serves as Debtor's Secretary. Harold Sutton and Doyle Sutton run the day to day operations of Debtor, but they do not presently receive any compensation for such services. In fact, Harold Sutton and Doyle Sutton have assisted in funding Debtor during the course of this case as disclosed in Debtor's monthly operating reports. The first $100,000.00 of such post-filing date contributions to Debtor are loans and the balance shall be equity contributions.

After the Effective Date, payment of any fees or other funds or debt by the Debtor to Harold Sutton, Doyle Sutton or any entity the majority of which is owned by Harold Sutton and Doyle Sutton, including repayment of post-filing date loans from Harold Sutton, Doyle Sutton and their related entities, shall be subordinated to monthly payments under the Plan. Accordingly, in the event Debtor fails to make a payment under the Plan, no payments shall be made to Harold Sutton, Doyle Sutton or such entity until the default in payments is cured.

Debtor does not have any other employees as its workforce is leased.

C. Prepetition Assets and Liabilities

a. Debtor's assets as of the Filing Date consisted of (a) cash in the amount of $150.00; (b) a checking account at First Bank of Dalton with a balance of $2.33 (c) a checking account at First Bank of Dalton with a balance of $15,355.51; (d) a merchant account with American Express Merchant with an estimated balance of $400.00; (e) accounts receivable with a book value of $24,573.11; (e) accounts receivable owed by Northbridge Development South with a book value of $7,046.00; (f) real property located at 574 Tennga Road, Murray County Georgia with an unknown value[1], (g) inventory with a book value of $15,000; and (h) equipment with an unknown value.

b. Debtor's schedules listed liabilities consisting of secured claims totaling approximately

[1] In its proof of claim number 8, First Bank of Dalton asserts that the value of the Real Property and Equipment is $3,133,125.00, which such value Debtor disputes because the value of the Real Property and Equipment is sufficient to fully secure the lien of First Bank of Dalton.

$3,784,018.70, priority claims totaling approximately $50,000.00 and general unsecured claims totaling approximately $868,194.56. Information with respect to assets and liabilities was taken from Debtor's schedules.

IV. The Chapter 11 Case

A. Reasons for Filing Chapter 11

Debtor filed Chapter 11 due to a series of events that commenced with the fire described in *Section III A., Historical Background, Description of Debtor*, and came to a head with the real estate recession and business dispute further described in said section. When Harold Sutton and Doyle Sutton's financial ability to fund the Debtor's payments to its lender, First Bank of Dalton, ceased due to the business dispute in their other profitable business, Debtor defaulted in payments on its loan to First Bank of Dalton and suffered a decreased ability to purchase inventory for Debtor's operations. Harold Sutton and Doyle Sutton are no longer involved in the business dispute and distributions have recommenced to them. Debtor sought to work out repayment terms with First Bank of Dalton so as to reinstate the Debtor's loan prior to filing Bankruptcy; however, despite their best efforts, such negotiations eventually failed. The impasse in negotiations came over First Bank of Dalton's insistence that Harold Sutton and Doyle Sutton pledge their stock (in the business in which they were involved in a business dispute) to the First Bank of Dalton as collateral on Debtor's loan. It was and remains Debtor's position that sufficient collateral is already held by First Bank of Dalton to cover the Debtor's loan and no additional collateral (especially of an unrelated entity of which the Suttons do not own 100%) should be required.

B. Professionals

Debtor filed an application ("Application") requesting authorization to retain the law firm of Jones & Walden, LLC ("J&W") to serve as bankruptcy counsel in this Case. The Court approved the Application.

Debtor filed an application ("Accountant Application") requesting authorization to retain accounting firm Alan M. Talley and the firm of Talley, Mullins & Co., P.C. ("CPA") to serve as the Debtor's accountant in this Case. The Court approved the CPA Application.

Debtor filed an application ("Appraiser Application") requesting authorization to retain a valuation team led by Vice President, Jeff Stemple, ASA, ARM to appraise Debtor's machinery and equipment. The Court approved the Appraiser Application.

Post Filing Date Operations

Since the Filing Date, Debtor has continued to operate as a debtor in possession. Debtor's post-bankruptcy budget is attached hereto as **Exhibit "A"**. Debtor's operations during the course of this bankruptcy have been lower than the anticipated performance post-bankruptcy. This is due in large part to abnormal weather events and repairs to the power plant.

The unusually dry weather resulting in a drought in the Southeast United States has flooded the chip market and all wood markets. Wood producers can go out and cut more wood than is needed, because there are no environmental difficulties to reaching the wood they harvested – i.e. cutting trees. Normally the wet and dry cycles result in wood being harvested in

only dry times and slowing down in wet times resulting in a natural control of the supply in the market. During this case, there was a very large supply of wood with no down time in harvesting wood, which is driving the market price down in the wood business and causing buyers to place their suppliers on quotas. Accordingly, the large mills are managing their wood inventory by putting the suppliers, such as Debtor, on a quota based on a percentage of the prior delivery's haul. However, the chip market is now picking up for Debtor. The future market should become normalized.

In the 2016, the power plant suffered a mechanical issue that required a special part, a vibration damper, which is essentially a rubber boot that goes from the turbine to the condenser. The part had to be specially made and even on an expedited basis took 4 weeks to arrive and a week to install. The net result being that the power plant was down for 5 weeks. This is not an issue that would be reasonably expected to reoccur. The power plant is in very good repair, and additional issues that would shut down operations for extended periods of time should not be reasonably expected. Typically, normal repairs do not require the operations to be ceased.

In August 2016, the EPA requested that the Debtor install two new airlock rotary valves on the dust collectors for the stack emissions at the power mill, which took 5 weeks to receive and an additional week to install. Due to the EPA's request, the Debtor shut down the power plant for the 6 weeks. The power plant is currently in full EPA compliance, and no additional adjustments should be required during the course of the Plan, as such were addressed during the bankruptcy case.

Harold Sutton and Doyle Sutton will continue to manage the day to day operations of the Debtor post-Confirmation and do not anticipate receiving compensation for such services.

Debtor has been approached by International Paper Company ("IP") regarding a contract to sell pine chips to IP at the rate of 1,100 to 1,500 tons a week for an initial term of 12 months at the rate of $43/ton delivered. IP is a global pulp and paper company based in Memphis, Tennessee. IP is the world's largest producer of paper, packaging, and forest products. IP purchased the Temple-Inland Mill in Rome, Georgia, which is the location to which Debtor will be selling the pine chips.

Additionally, Koppers Inc. ("KP") has approached Debtor to purchase railroad ties. Koppers is a global chemical and material company and one of the leading companies involved in the railroad tie business. The railroad tie market has been practically dormant for the past 2 years. However, the market is picking back up, due in part to the reopening of coal mines in Kentucky, Ohio and Pennsylvania. Additionally, Norfolk Southern is in the process of replacing approximately 4.7 million railroad ties because they were allegedly sold rail ties from another global company that were not property treated. Accordingly, the railroad tie market is picking back up and demand is increasing. Koppers has approached Debtor regarding purchasing railroad ties at the rate of 50,000 ties per year for the current price of $28.15 per tie, which price and production will likely increase.

Debtor additionally intends to sell its assets in an orderly fashion. Selling Debtor's assets in an orderly fashion as a going concern will generate a significantly higher return than a bank liquidation. In a bank liquidation, the general unsecured creditors and priority tax creditors are unlikely to receive any return as the bank's focus is not on protecting the taxing authorities or unsecured creditors. However, in an orderly sale, the Debtor's assets are more than sufficient to satisfy all of its creditors. In fact, the machinery and equipment alone has been valued at $8,454,950.00 by Jeff Stempe and the real estate additionally holds substantial value.

Debtor anticipates selling the various portions of its business and assets in multiple sales, but would of course consider an offer for everything as well. However, it is more likely that Debtor will have multiple sales. In fact, Debtor is aware of at least one party interested in purchasing just the saw mill portion of Debtor's assets and the real estate on which it sits (3 of the 30 acres of real estate) for a purchase price in the neighborhood of $2,000,000.00. Debtor will continue to pursue this potential purchaser and all other opportunities. Debtor will additionally pursue refinancing and leasing opportunities.

V. Summary of the Plan

The following summary of the Plan provides only a brief description of its provisions. The summary is qualified in its entirety by the more detailed descriptions of the Plan in the Disclosure Statement and by the terms of the Plan itself.

The Plan provides for payments to creditors of Debtor. Debtor believes that any alternative to confirmation of the Plan, such as liquidation, would result in significant delays, litigation, job loss and/or impaired recoveries. **For these reasons, Debtor urges you to return your Ballots accepting Debtor's Plan.**

The Plan contemplates the reorganization and ongoing business operations of Debtor and the resolution of the outstanding Claims against and Interests in Debtor pursuant to sections 1129(b) and 1123 of the Bankruptcy Code. The Plan classifies all Claims against and Interests in Debtor into separate Classes.

VI. Description of the Plan

A. Retention of Property by Debtor

Upon confirmation, Debtor will retain all of the property of the estate free and clear of liens, claims, and encumbrances not expressly retained by Creditors under the Plan. Debtor will have the rights and powers to assert any and all Causes of Action (defined as all causes of action, choses in action, claims, rights, suits, accounts or remedies belonging to or enforceable by Debtor, including Avoidance Actions, whether or not matured or unmatured, liquidated or unliquidated, contingent or noncontingent, known or unknown, or whether in law or in equity, and whether or not specifically identified in Debtor's schedules). Debtor specifically reserves any cause of action against any of Debtor's account debtors related to underpayment or non-payment of any fees or other monies or receivables due. Neither the Disclosure Statement nor Plan shall be deemed a waiver of any right of Debtor to collect any receivable or right to payment under any applicable laws. Debtor expressly reserves the right to exercise any and all remedies available to Debtor regarding its accounts receivable or rights to payment at law or in equity, at such time or times as Debtor from time to time may elect. The Disclosure Statement and Plan are filed with a full reservation of rights.

B. Parties Responsible for Implementation of the Plan

Upon confirmation, Debtor will be charged with administration of the Case. Debtor will be authorized and empowered to take such actions as are required to effectuate the Plan. Debtor will file all post-confirmation reports required by the United States Trustee's office. Debtor will also file the necessary final reports and will apply for a final decree as soon as practicable after substantial consummation and the completion of the claims analysis and objection process. Debtor shall be authorized to reopen this case after the entry of a Final

Decree to enforce the terms of the Plan including for the purpose of seeking to hold a party in contempt or to enforce the confirmation or discharge injunction or otherwise afford relief to Debtor.

C. Liabilities of Debtor

Debtor will not have any liabilities except those expressly assumed under the Plan. Debtor will be responsible for all ongoing expenses and payments due and owing under the confirmed Plan.

D. Funding of the Plan

The source of funds for the payments pursuant to the Plan is (i) the continued operation of the sawmill, chip plant, planning mill and power plant, and (2) sale, leasing or refinancing of Debtor's assets and business segments.

In the event First Bank of Dalton does not elect Option B in Class 6, a copy of Debtor's post Confirmation monthly projections is set forth on **Exhibit "A"** hereto. Debtor's projections are based on Debtor's new contracts and expected business forecasts. Based on Harold Sutton's and Doyle Sutton's 46 years in this business, the Suttons are able to reasonably project income and expenses based on such information.

E. Provisions Regarding Executory Contracts

Debtor is not a party to any unexpired written leases or executory contracts.

Any unexpired leases or executory contracts which are not assumed under the Plan or are the subject of a pending motion to assume as of the Effective Date shall be deemed rejected pursuant to Section 365 of the Bankruptcy Code on the Effective Date. Under the terms of the Plan, a proof of claim for damages arising from such rejection must be filed in compliance with the Bankruptcy Rules on or before sixty (60) days after the Confirmation Date. Any claims which are not timely filed will be disallowed and discharged.

F. Avoidance Actions and Retained Rights

The Plan provides that Debtor shall retain all rights of action against others. The Plan also provides that Debtor shall retain "Avoidance Actions" under Chapter 5 of the Bankruptcy Code.

Debtor may also have Claims against others which are retained. Notwithstanding the foregoing, Debtor is not aware of any preference claims or fraudulent conveyance claims.

G. Treatment of Claims and Interests

A brief summary of the Classes, the treatment of each Class, and the voting rights of each Class is set forth below. A complete description of the treatment of each Class is set forth in Article 4 of the Plan.

Nothing herein shall constitute an admission as to the nature, validity, or amount of claim. Debtor reserves the right to object to any and all claims.

Debtor reserves the right to pay any claim in full at any time in accordance with the terms of the Plan (i.e. at the percentage distribution designated in the Plan and including any accrued and unpaid interest, if any) without prepayment penalty.

.

6.1 Class 1: **Internal Revenue Service Tax Claim:**

Class 1 shall consist of any Secured Claim or Priority Tax Claim held by the Internal Revenue Service (the "IRS") which was assessable or due and payable prior to the Filing Date or treated as arising prior to the Filing Date pursuant to 11 U.S.C. §502(i) (the "Class 1 IRS Tax Claim"). The IRS filed amended proof of claim number 3 on November 18, 2016 which asserted (1) secured claims totaling $62,526.95; (ii) priority unsecured claims totaling $609,145.15 and (iii) general unsecured claims totaling $180,160.49.

The Court established June 8, 2016 as the Bar Date for filing proofs of claim. The Bar Date has passed. Accordingly, any claim asserted or assertable by the IRS on or before the Filing Date or treated as arising prior to the Filing Date pursuant to 11 U.S.C. §502(i) shall: (i) be time barred and fixed as provided in the Plan, subject to Debtor's right to object to the same and (ii) any other, additional or amended claim assessable on or prior to the Filing Date shall be disallowed in its entirety and forever discharged. Debtor shall pay any claim of the IRS assessable, arising prior to the Filing Date or treated as arising prior to the Filing Date pursuant to 11 U.S.C. §502(i) on the terms herein, and the IRS shall be permanently enjoined from seeking payment in excess of the amounts provided for in the Plan for such claims.

Class 1 IRS Tax Claim of $671,672.10 (i.e. $62,526.95 and $609,145.15 or as otherwise allowed by the Court) shall be paid pursuant to Class 1, and the IRS general unsecured tax claim in the amount of $180,160.49 is specifically classified as and will be paid pursuant to the General Unsecured Class 7. Debtor shall pay the Allowed Class 1 IRS Tax Claim (i.e. $671,672.10) in equal monthly payments of $3,000.00 each commencing on the 28th day of the first full month following the Effective Date and continuing by the 28th day of each subsequent month (or the next Business Day if the 28th day is not a business day). Interest shall accrue on the principal amount due from the Effective Date at the annual rate of 3% or such lesser rate as (i) agreed to by the IRS or (ii) indicated on the applicable IRS proof of claim. Notwithstanding anything to the contrary herein, Debtor shall pay the balance of the Allowed Class 1 IRS Tax Claim with a balloon payment on the 5-year anniversary of the Filing Date (i.e. February 1, 2021) unless the IRS agrees to a longer payment term, which such agreement may be communicated by the IRS continuing to accept monthly payments after February 1, 2021. Any third-party payments or payments in excess of the scheduled distribution pursuant to Class 1 received by the Internal Revenue Service shall be applied to the principal tax obligation of the Class 1 IRS Tax Claim owed by Debtor pursuant to Class 1. Debtor's Class 1 payments shall be applied in the following order: (i) interest accruing on the Class 1 Tax Claim after the Effective Date under the Plan, (ii) the taxes included in the Class 1 IRS Tax Claim and (iii) interest and penalties which accrued prior to the Filing Date and Effective Date. Debtor is authorized to sell its assets free and clear of liens and pay the proceeds of such sale in the order of priority of liens as described in Class 6 to the extent of the proceeds. (The sale procedures contained in Class 6 are specifically adopted herein). Specifically, Debtor is authorized to sell the First Bank of Dalton Collateral free and clear of any asserted IRS lien, and pay any proceeds from the sale of the First Bank of Dalton Collateral (as defined in Class 6): (i) first to the Class 4 Murray County Tax Claim, (ii) then to First Bank of Dalton's Class 6 Secured Claim, (iii) then, if any excess proceeds exist after the payment of the Class 4 Murray County Tax Claim and Class 6 Secured Claim, to the IRS to the maximum amount its allowed secured claim, (iv) then, if any excess proceeds exist after payment of the Class 4 Murray County Tax

Claim, Class 6 Secured Claim and the IRS secured claim (i.e. $62,526.95), to the Georgia Department of Revenue to the maximum amount of its allowed secured claim (i.e. 42,879.13) and (v) then to fund Debtor's other obligations as set forth in the Plan.

A failure by the Debtor to make a payment on the Class 1 IRS Tax Claim to the IRS pursuant to the terms of the Plan shall be an event of default as to the IRS. In the event of a default under Class 1, the IRS must send a Default Notice to Debtor in accordance with Article 2.3 of the Plan. Such Default Notice must contain the reason for the default and if such default is monetary, the amount of the default and amount necessary to cure the default and the address for payment, which will accept overnight deliveries. Receipt by Debtor's attorney shall not be deemed receipt by Debtor of the required Default Notice. In the event of an uncured default following proper Default Notice procedures and opportunity to cure pursuant to Article 2.3 of the Plan, the IRS may (a) enforce the entire amount of its then outstanding Allowed Class 1 IRS Tax Claim; (b) exercise any and all rights and remedies it may have under applicable non-bankruptcy law regarding the Allowed Class 1 IRS Tax Claim; and (c) seek such relief as may be appropriate in the Bankruptcy Court.

The amount of any claim of the IRS that is not otherwise assessable or due and payable on or prior to the Filing Date or treated as arising prior to the Filing Date pursuant to 11 U.S.C. §502(i) shall, and the right of the IRS, if any, to payment in respect thereto shall (i) be determined in the manner in which the amount of such Claim and the rights of the IRS would have been resolved or adjudicated if the Bankruptcy Case had not been commenced, (ii) survive after the Effective Date as if the Bankruptcy Case had not been commenced, and (iii) not be discharged pursuant to section 1141 of the Bankruptcy Code. However, the rights and treatment of the IRS and obligations and liability of Debtor or its property regarding any claim of the IRS against Debtor which was assessable or due and payable prior to the Filing Date or treated as arising prior to the Filing Date pursuant to 11 U.S.C. §502(i) shall be treated and fixed in accordance with the Plan, and any additional, other or amended claims assessable or due and payable prior to the Filing Date and not timely asserted or amended by the IRS in accordance with the Bankruptcy Code and the Plan and in all instances prior to entry of the Confirmation Order, shall be forever barred. Debtor reserves the right to pay any tax claim in full at any time.

The Claim of the Class 1 Creditor is Impaired by the Plan and the holder of the Class 1 Claim is entitled to vote to accept or reject the Plan.

Nothing herein shall constitute an admission as to the nature, validity, or amount of such claim. Debtor reserves the right to object to any and all claims.

6.2 Class 2: Georgia Department of Revenue Tax Claim:

Class 2 shall consist of any Secured Claim or Priority Tax Claim held by the Georgia Department of Revenue (the "GDR") which was assessable or due and payable prior to the Filing Date or treated as arising prior to the Filing Date pursuant to 11 U.S.C. §502(i) (the "Class 2 GDR Tax Claim"). GDR filed amended proof of claim number 6 on March 15, 2016, which asserts a claim in the amount of $273,023.43 consisting of (1) asserted secured claims totaling $42,879.13; (ii) asserted priority unsecured claims totaling $210,945.27 and (iii) asserted general unsecured claims totaling $19,199.03.

The Court established June 8, 2016 as the Bar Date for filing proofs of claim. The Bar Date has passed. Accordingly, any claim asserted or assertable by the GDR on or before the Filing Date or treated as arising prior to the Filing Date pursuant to 11 U.S.C. §502(i) shall: (i) be time barred and fixed as provided in the Plan, subject to Debtor's right to object to the same and (ii) any other, additional or amended claim assessable on or prior to the Filing Date shall be disallowed in its entirety and forever discharged. Debtor shall pay any claim of the GDR assessable, arising prior to the Filing Date or treated as arising prior to the Filing Date pursuant to 11 U.S.C. §502(i) on the terms herein, and the GDR shall be permanently enjoined from seeking payment in excess of the amounts provided for in the Plan for such claims.

The Class 2 GDR Tax Claim of $253,824.40 (i.e. $42,879.13 plus $210,945.27) (or as otherwise allowed by the Court) shall be paid pursuant to Class 2, and the GDR general unsecured tax claim in the amount of $19,199.03 is specifically classified and will be paid pursuant to the General Unsecured Class 7. Debtor shall pay the Allowed Class 2 GDR Tax Claim (i.e. $253,824.40) in equal monthly payments of $500.00 each commencing on the 28th day of the first full month following the Effective Date and continuing by the 28th day of each subsequent month (or the next Business Day if the 28th day is not a business day). Interest shall accrue on the principal amount due from the Effective Date at the annual rate of 7% or such lesser rate as (i) agreed to by the GDR or (ii) indicated on the applicable GDR proof of claim. Notwithstanding anything to the contrary herein, Debtor shall pay the balance of the Allowed Class 2 GDR Tax Claim with a balloon payment on the 5-year anniversary of the Filing Date (i.e. February 1, 2021) unless the GDR agrees to a longer payment term, which such agreement may be communicated by the GDR continuing to accept monthly payments after February 1, 2021. Any third-party payments or payments in excess of the scheduled distribution pursuant to Class 2 received by the Georgia Department of Revenue shall be applied to the principal tax obligation of the Class 2 GDR Tax Claim owed by Debtor pursuant to Class 2. Debtor's Class 2 payments shall be applied in the following order: (i) interest accruing on the Class 2 GDR Tax Claim after the Effective Date under the Plan, (ii) the taxes included in the Class 2 GDR Tax Claim and (iii) interest and penalties which accrued prior to the Filing Date and Effective Date. Debtor is authorized to sell its assets free and clear of liens and pay the proceeds of such sale in the order of priority of liens as described in Class 6 to the extent of the proceeds. (The sale procedures contained in Class 6 are specifically adopted herein). Specifically, Debtor is authorized to sell the First Bank of Dalton Collateral free and clear of any asserted IRS lien, and pay any proceeds from the sale of the First Bank of Dalton Collateral (as defined in Class 6): (i) first to the Class 4 Murray County Tax Claim, (ii) then to First Bank of Dalton's Class 6 Secured Claim, (iii) then, if any excess proceeds exist after the payment of the Class 4 Murray County Tax Claim and Class 6 Secured Claim, to the IRS to the maximum amount its allowed secured claim, (iv) then, if any excess proceeds exist after payment of the Class 4 Murray County Tax Claim, Class 6 Secured Claim and the IRS secured claim (i.e. $62,526.95), to the Georgia Department of Revenue to the maximum amount of its allowed secured claim (i.e. 42,879.13) and (v) then to fund Debtor's other obligations as set forth in the Plan.

A failure by the Debtor to make a payment on the Class 2 GDR Tax Claim to the GDR pursuant to the terms of the Plan shall be an event of default as to the GDR. In the event of a default under Class 2, the GDR must send a Default Notice to Debtor in accordance with Article 2.3 of the Plan. Such Default Notice must contain the reason for the default and if such default is monetary, the amount of the default and amount necessary to cure the default and the address for payment, which will accept overnight deliveries. Receipt by Debtor's Attorney shall not be deemed receipt by Debtor of the required Default Notice. In the event of an uncured default following proper Default Notice procedures and opportunity to cure pursuant to Article

2.3 of the Plan, the GDR may: (a) enforce the entire amount of its then outstanding Allowed Class 2 GDR Tax Claim; (b) exercise any and all rights and remedies it may have under applicable non-bankruptcy law regarding the Allowed Class 2 GDR Tax Claim; and (c) seek such relief as may be appropriate in the Bankruptcy Court.

The amount of any claim of the GDR that is not otherwise assessable or due and payable on or prior to the Filing Date or treated as arising prior to the Filing Date pursuant to 11 U.S.C. §502(i) shall, and the right of the GDR, if any, to payment in respect thereto shall (i) be determined in the manner in which the amount of such Claim and the rights of the GDR would have been resolved or adjudicated if the Bankruptcy Case had not been commenced, (ii) survive after the Effective Date as if the Bankruptcy Case had not been commenced, and (iii) not be discharged pursuant to section 1141 of the Bankruptcy Code. However, the rights and treatment of the GDR and obligations and liability of Debtor or its property regarding any claim of the GDR against Debtor which was assessable or due and payable prior to the Filing Date or treated as arising prior to the Filing Date pursuant to 11 U.S.C. §502(i) shall be treated and fixed in accordance with the Plan, and any additional, other or amended claims assessable or due and payable prior to the Filing Date and not timely asserted or amended by the GDR in accordance with the Bankruptcy Code and the Plan and in all instances prior to entry of the Confirmation Order, shall be forever barred. Debtor reserves the right to pay any tax claim in full at any time.

The Claim of the Class 2 Creditor is Impaired by the Plan and the holder of the Class 2 Claim is entitled to vote to accept or reject the Plan.

Nothing herein shall constitute an admission as to the nature, validity, or amount of such claim. Debtor reserves the right to object to any and all claims.

6.3 Class 3: Georgia Department of Labor Tax Claim:

The Georgia Department of Labor ("GDL") filed amended proof of claim number 9 on March 15, 2016, which asserts an unsecured priority tax claim in the amount of $47,682.07.

The Class 3 GDL Priority Tax Claim of $47,682.05 (or as otherwise allowed by the Court) ("Class 3 GDL Priority Tax Claim") shall be paid pursuant to Class 3, and any GDL general unsecured tax claim for penalties or otherwise shall be classified and paid pursuant to the General Unsecured Class 7. Debtor shall pay the Allowed Class 3 GDL Priority Tax Claim (estimated at $47,692.05) in equal monthly payments of $500.00 each commencing on the 28th day of the first full month following the Effective Date and continuing by the 28th day of each subsequent month (or the next Business Day if the 28th day is not a business day). Interest shall accrue on the principal balance due from the Effective Date at the annual rate of 6.5% or such lesser rate as (i) agreed to by the GDL or (ii) indicated on the applicable GDL proof of claim. Notwithstanding anything to the contrary herein, Debtor shall pay the balance of the Allowed Class 3 GDL Priority Tax Claim with a balloon payment on the 5-year anniversary of the Filing Date (i.e. February 1, 2021) unless the GDL agrees to a longer payment term, which such agreement may be communicated by the GDL continuing to accept monthly payments after February 1, 2021. Any third-party payments or payments in excess of the scheduled distribution pursuant to Class 3 received by the Georgia Department of Labor shall be applied to the principal tax obligation owed by Debtor pursuant to Class 3. Debtor's Class 3 payments shall be applied (i) first to interest accruing under the Plan, (ii) second to the principal balance and (iii) then to interest which accrued prior to the Filing Date.

A failure by the Debtor to make a payment under Class 3 to the GDL pursuant to the terms of the Plan shall be an event of default as to the Class 3 GDL Priority Tax Claim. In the event of a default under Class 3, the GDL must send a Default Notice to Debtor in accordance with Article 2.3 of the Plan. Such Default Notice must contain the reason for the default and if such default is monetary, the amount of the default and amount necessary to cure the default and the address for payment, which will accept overnight deliveries. Receipt by Debtor's Attorney shall not be deemed receipt by Debtor of the required Default Notice. In the event of an uncured default following proper Default Notice procedures and opportunity to cure pursuant to Article 2.3 of the Plan, the GDL may (a) enforce the entire amount of its then outstanding Allowed Class 3 GDL Priority Tax Claim; (b) exercise any and all rights and remedies it may have under applicable non-bankruptcy law regarding the Allowed Class 3 GDL Priority Tax Claim; and (c) seek such relief as may be appropriate in the Bankruptcy Court.

The amount of any claim of the GDL that is not otherwise assessable or due and payable on or prior to the Effective Date, and the right of the GDL, if any, to payment in respect thereto shall (i) be determined in the manner in which the amount of such Claim and the rights of the GDL would have been resolved or adjudicated if the Bankruptcy Case had not been commenced, (ii) survive after the Effective Date as if the Bankruptcy Case had not been commenced, and (iii) not be discharged pursuant to section 1141 of the Bankruptcy Code. However, the rights and treatment of the GDL and obligations and liability of Debtor or its property regarding any claim of the GDL against Debtor which was assessable or due and payable prior to the Effective Date shall be treated and fixed in accordance with the Plan, and any additional, other or amended claims assessable or due and payable prior to the Effective Date and not timely asserted or amended by the GDL in accordance with the Bankruptcy Code and the Plan and in all instances prior to entry of the Confirmation Order, shall be forever barred. Debtor reserves the right to pay any tax claim in full at any time.

The Claim of the Class 3 Creditor is Impaired by the Plan and the holder of the Class 3 Claim is entitled to vote to accept or reject the Plan.

Nothing herein shall constitute an admission as to the nature, validity, or amount of such claim. Debtor reserves the right to object to any and all claims.

6.4 Class 4: Priority or Secured Tax of Murray County, Georgia Tax Commissioner

The Murray County Tax Commissioner ("Murray County") filed a proof of claim for a secured claim in the amount of $18,913.88 consisting of property taxes for 2013, 2014, and 2015 (the "Class 4 Murray County Tax Claim") and secured by Debtor's real property located in Murray County, Georgia.

Debtor shall pay the Allowed Class 4 Murray County Tax Claim (i.e. $18,913.88) in equal monthly payments of $500.00 each commencing on the 28th day of the first full month following the Effective Date and continuing by the 28th day of each subsequent month (or the next Business Day if the 28th day is not a business day) with interest accruing on the principal balance due at the annual rate of 6.5% or such lesser rate as agreed to by Murray County. Notwithstanding anything to the contrary herein, Debtor shall pay the balance of the Allowed Class 4 Murray County Tax Claim with a balloon payment on the 5-year anniversary of the Filing Date (i.e. February 1, 2021) unless Murray County agrees to a longer payment term, which such agreement may be communicated by Murray County continuing to accept monthly payments after February 1, 2021. Any third-party payments or payments in excess of the scheduled

distribution pursuant to Class 4 received by Murray County shall be applied to the principal tax obligation owed by Debtor pursuant to Class 4.

A failure by the Debtor to make a payment under Class 4 to Murray County pursuant to the terms of the Plan shall be an event of default as to the Class 4 Murray County Tax Claim. In the event of a default under Class 4, Murray County must send a Default Notice to Debtor in accordance with Article 2.3 of the Plan. Such Default Notice must contain the reason for the default and if such default is monetary, the amount of the default and amount necessary to cure the default and the address for payment, which will accept overnight deliveries. Receipt by Debtor's Attorney shall not be deemed receipt by Debtor of the required Default Notice. In the event of an uncured default following proper Default Notice procedures and opportunity to cure pursuant to Article 2.3 of the Plan, Murray County may (a) enforce the entire amount of its then outstanding Allowed Class 4 Murray County Tax Claim; (b) exercise any and all rights and remedies it may have under applicable non-bankruptcy law regarding the Allowed Class 4 Murray County Tax Claim and (c) seek such relief as may be appropriate in the Bankruptcy Court.

The amount of any claim of Murray County that is not otherwise assessable or due and payable on or prior to the Effective Date, and the right of the Murray County, if any, to payment in respect thereto shall (i) be determined in the manner in which the amount of such Claim and the rights of the Murray County would have been resolved or adjudicated if the Bankruptcy Case had not been commenced, (ii) survive after the Effective Date as if the Bankruptcy Case had not been commenced, and (iii) not be discharged pursuant to section 1141 of the Bankruptcy Code. However, the rights and treatment of Murray County and obligations and liability of Debtor or its property regarding any claim of Murray County against Debtor which was assessable or due and payable prior to the Effective Date shall be treated and fixed in accordance with the Plan, and any additional, other or amended claims assessable or due and payable prior to the Effective Date and not timely asserted or amended by the Murray County in accordance with the Bankruptcy Code and the Plan and in all instances prior to entry of the Confirmation Order, shall be forever barred. Debtor reserves the right to pay any tax claim in full at any time.

The Claim of the Class 4 Creditor is Impaired by the Plan and the holder of the Class 4 Claim is entitled to vote to accept or reject the Plan.

Nothing herein shall constitute an admission as to the nature, validity, or amount of such claim. Debtor reserves the right to object to any and all claims.

6.5 Class 5: Priority or Secured Tax Claims of Governmental Units Not Otherwise Classified:

Class 5 shall consist of any Priority or Secured Claim of a governmental unit entitled to priority under 11 U.S.C. §507(a)(8), which are not otherwise specifically classified in the Plan ("Class 5 Governmental Unit Claim"). The amount of any claim of a Governmental Unit that is not assessed or assessable on or prior to the Effective Date, and the right of the particular governmental unit, if any, to payment in respect thereto shall (i) be determined in the manner in which the amount of such Claim and the rights of the particular governmental unit would have been resolved or adjudicated if the Bankruptcy Case had not been commenced, (ii) survive after the Effective Date as if the Bankruptcy Case had not been commenced, and (iii) not be discharged pursuant to section 1141 of the Bankruptcy Code if applicable. Debtor is not aware of any Holders of Class 5 Governmental Unity Claims not otherwise classified in the Plan. In the event there are Allowed Holders of Class 5 Governmental Unit Priority Tax Claims, Debtor shall

pay such Allowed Class 5 Government Unit Priority Tax Claims at the rate of $100 per month commencing on the 28th day of the first full month following the Effective Date and continuing by the 28th day of each subsequent month (or the next Business Day if the 28th day is not a Business Day), with interest accruing at the annual rate of 3.5% or at the rate otherwise as required by the Bankruptcy Code, with a final balloon payment on the 5th anniversary of the Filing Date (i.e. February 1, 2021) unless such Holder agrees to a longer payment term, which such agreement may be communicated by the Holder continuing to accept monthly payments after February 1, 2021. Debtor reserves the right to pay any Class 5 Governmental Unit Claim in full at any time.

A failure by the Debtor to make a payment under Class 5 to the Holder of a Class 5 Governmental Unit Tax Claim pursuant to the terms of the Plan shall be an event of default as to such Governmental Unit. In the event of a default under Class 5, the Holder of a Class 5 Governmental Unit Tax Claim must send a Default Notice to Debtor in accordance with Article 2.3 of the Plan. Such Default Notice must contain the reason for the default and if such default is monetary, the amount of the default and amount necessary to cure the default and the address for payment, which will accept overnight deliveries. Receipt by Debtor's Attorney shall not be deemed receipt by Debtor of the required Default Notice. In the event of an uncured default following proper Default Notice procedures and opportunity to cure pursuant to Article 2.3 of the Plan, the Holder of a Class 5 Governmental Unit Tax Claim may (a) enforce the entire amount of its then outstanding Allowed Class 5 Governmental Unit Tax Claim; (b) exercise any and all rights and remedies it may have under applicable non-bankruptcy law regarding the Allowed Class Governmental Unit Tax Claim; and (c) seek such relief as may be appropriate in the Bankruptcy Court.

The Holder of an Allowed Class 5 Governmental Unit Claim is impaired and entitled to vote to accept or reject the Plan. Nothing contained herein shall prohibit Debtor from objecting to the Class 5 Claims for any reason.

6.6 Class 6: Secured Claim of First Bank of Dalton

Class 6 shall consist of the Secured Claim of First Bank of Dalton.

On February 1, 2016, First Bank of Dalton filed proof of claim number 7[2] in the amount of $3,650,468.98 (the "Asserted Class 6 Secured Claim"), consisting of a principal balance in the amount of $3,389,018.70, interest in the amount of $195,672.53, and late charges in the amount of $65,777.76 pursuant to a Term Note naming Debtor, Harold Sutton and Doyle Sutton as borrowers dated April 28, 2010 in the original principal amount of $3,800,000.00 with a maturity date of May 1, 2030. As of October 23, 2017, First Bank of Dalton asserts that $3,852,886.91 is owed under the Term Note, consisting of (i) principal in the amount of $3,389,018.70, (ii) unpaid accrued interest in the amount of $398,090.45 (iii) and unpaid late charges in the amount of $65,777.76, with interest accruing after October 23, 2017 at the per diem rate of $588.37. Debtor disputes First Bank of Dalton's asserted amounts. (The Allowed amount of the First Bank of Dalton Secured Claim with interest accruing pursuant to Class 6 shall be referred to herein as the "Class 6 Secured Claim.") To secure the Class 6 Secured Claim, First Bank of Dalton asserts liens upon and security interest in Debtor's real property

[2] First Bank of Dalton additionally filed proof of claim number 8, which is a duplicate of proof of claim number 7. Proof of Claim 8 and 7 shall be treated as one proof of claim, and Debtor anticipates First Bank of Dalton will voluntarily withdraw one such claim. Alternatively, Debtor will object to proof of claim 7 as a duplicate of proof of claim 8.

located at 574 Tennga Road, Tennga, Georgia (the "Real Property[3]"), rents, fixtures and contracts flowing from the same (the "First Bank of Dalton Collateral"), as more particularly described in (1) the Deed to Secure Debt recorded April 29, 2010 in the land records of Murray County Georgia in deed book 718 commencing at page 666; (2) Assignment of Lease and Rents recorded April 29, 2010 in said land records in deed book 718 commencing at page 691 and (3) UCC Financing Statement recorded and filed May 4, 2010 in said land records at deed book 719 page 154 and in the UCC index of Murray County, Georgia as File No. 105-2010-191 (collectively the "Security Documents"). (The Security Documents together with the Term Note are referred to herein as the "Pre-Petition Loan Documents".)

Pursuant to an appraisal commissioned by Debtor and performed by Jeff Stemple dated January 11, 2017, the Personal Property (i.e. machinery and equipment) portion of the First Bank of Dalton Collateral appraised at the fair market value of $8,454,950.00. First Bank of Dalton obtained an appraisal of the Real Property portion of the First Bank of Dalton Collateral dated November 1, 2017 valuing the Real Property at $475,000.00[4] and an appraisal of the Personal Property (i.e. machinery and equipment) portion of the First Bank of Dalton Collateral dated November 1, 2017 at the "in place" liquidation value of $1,393,000.00 and an "auction" liquidation value of $686,550.00. In May 2012, First Bank of Dalton appraised the Personal Property (i.e. machinery and equipment) portion of the Sutton Lumber Collateral at $11,358,300.00 and the Real Estate at $850,000.00.

Pursuant to the Consent Order (Doc. No. 49) between Debtor and First Bank of Dalton, in July 2016, Debtor commenced $12,000.00 monthly post-petition payments to First Bank of Dalton on its Class 6 Secured Claim and continued such through and including July 2017.

First Bank of Dalton shall have the option of electing treatment under Option A or Option B below by affirmatively electing such treatment on a pleading filed in this Case on or by the Balloting Deadline set by the Bankruptcy Court. In the event First Bank of Dalton does not make an election under Option A or Option B, Option A shall control:

Option A: (Default Option if First Bank of Dalton does not choose Option B)

Debtor shall pay the Allowed Class 6 Secured Claim to First Bank of Dalton (i) at the rate of $12,000.00 per month commencing on the 28th day of the first full month following the Effective Date (or the next business day if the 28th does not fall on a business day) and continuing by the 28th day of each subsequent month for a total of 12 months and (i) increasing to $15,000.00 per month on the 28th day of the 13th full month through the 60th full month following the Effective Date (or the next business day if the 28th does not fall on a business day (iv) a final payment (i.e. a balloon payment) on the 28th day of the 61st full month following the Effective Date (the "Class 6 Maturity Date"). Interest shall accrue on the principal balance of the Class 6 Secured Claim at the annual rate of 5.25%. Any payments received by First Bank of Dalton on or after the Effective Date shall be referred to herein as the "Class 6 Secured Claim Payments." Any payments received by First Bank of Dalton prior to the Effective Date shall be applied to interest accruing on the Class 6 Secured Claim on or after the Filing Date but before the Effective Date. The Class 6 Secured Claim Payments shall be applied first to accrued and unpaid interest which accrues after the Effective Date on the Class 6 Secured Claim in

[3] The Real Property is more particularly described in **Exhibit "A"** to the Plan.

[4] Debtor is not agreeing that the value of the Real Property is $450,000.00 and reserves and any and all claims, rights and defenses regarding the value of the Real Property and Personal Property.

accordance with the Plan and then to principal provided that in the event of an uncured default First Bank of Dalton may apply any recovery first to the expenses actually incurred by First Bank of Dalton in enforcing its remedies under the Pre-Petition Loan Documents or the Plan. First Bank of Dalton shall retain its lien and security interest in the First Bank of Dalton Collateral to the same priority and validity as existed on the Filing Date and to the extent of the Allowed Class 6 Secured Claim; however, First Bank of Dalton shall release its lien on and security interest in the First Bank of Dalton Collateral for a payment of the then outstanding allowed Class 6 Secured Claim (i.e. the amount of the Class 6 Secured Claim less any payment previously received and applied pursuant to this Plan). Upon request by Debtor, First Bank of Dalton shall promptly provide the then outstanding balance of the Class 6 Secured Claim and an accounting including all payments received and their application since the Filing Date. Notwithstanding anything to the contrary in the Plan or otherwise, subsequent to the entry of the Confirmation Order, First Bank of Dalton shall release its respective lien on any portion of the First Bank of Dalton Collateral in exchange for the lesser of the (a) FBD Value of such portion of the First Bank of Dalton Collateral; and (b) the then outstanding balance of the Class 6 Secured Claim. Provided that in the event of such release resulting from a sale or refinancing of the particular portion of the First Bank of Dalton Collateral, First Bank of Dalton shall receive all net proceeds from such sale or refinancing after payment of customary third-party closing costs (including outstanding *ad valorem* taxes) attributed to Debtor, and First Bank of Dalton shall apply such net proceeds to the then outstanding allowed Class 6 Secured Claim. The term FBD Value shall refer to (a) the "in place value" (with respect to machinery and equipment) and "90 day liquidation value" (with respect to real estate) of such item of collateral in the FBD appraisals dated November 1, 2017 or (b) if the collateral is not valued on such appraisal report the then market value as determined by the agreement of the parties or an appraiser specializing in such item (the "FBD Collateral Appraisal"). In the event of a dispute regarding the FBD Collateral Appraisal, the disputing party shall send notice of such dispute to the non-disputing party within 5 business days of the receipt of the report. If the dispute is not resolved within 5 business days of the notice of dispute, the disputing party will have 5 business days to move to reopen the Bankruptcy Case at its own cost and request the Bankruptcy Court to determine the value of the portion of collateral in dispute or the value determined by the FBD Appraisal will stand. Debtor shall be reimbursed for the cost of any FBD Collateral Appraisal from the applicable sale proceeds. With respect to machinery and equipment, Debtor may sell such property in lots as the Debtor deems appropriate. With respect to the Real Property, Debtor may sell such Real Property in subdivided lots or sub-parts or parcels as the Debtor deems appropriate as long as the sale price for such property equals at least the price per acre provided for in the First Bank of Dalton appraisal dated November 1, 2017 (to wit: $4,950 per acre). In the event First Bank of Dalton objects to Debtor's proposed sale of a sub-part or parcel of the Real Property, then Debtor shall obtain a FBD Collateral Appraisal of such parcel of the Real Property and the dispute resolution mechanisms set forth above regarding such FBD Collateral Appraisal shall apply.

The Bankruptcy Court shall retain jurisdiction to reopen the Bankruptcy Case, if applicable, and resolve any disputes regarding the sale procedures herein.

Except as otherwise specifically provided for in this Plan, all non-monetary provisions of the Pre-Petition Loan Documents and all remedies available to First Bank of Dalton under the Pre-Petition Loan Documents shall remain in full force and effect; provided that, unless and until there is an uncured event of default under Class 6 of the Plan, First Bank of Dalton will forbear from the exercise of any rights or remedies under the Pre-Petition Loan Documents as to Debtor or the First Bank of Dalton Collateral. Further provided that notwithstanding anything in the Plan of Pre-Petition Loan Documents to the contrary: (i) any default that existed prior the Effective

Date shall not be a default as to the Debtor or the First Bank of Dalton Collateral; (ii) Debtor's Bankruptcy, insolvency and/or financial condition or ratio and any insolvency, financial condition or bankruptcy of any guarantor or other obligor shall not be a default as to the Debtor or the First Bank of Dalton Collateral; (iii) all references to attorney fees shall mean and refer to reasonable attorney fees actually incurred; (iv) all terms of the Pre-Petition Loan Documents that are within First Bank of Dalton's discretion shall be subject to a "reasonableness" standard and (v) no provision regarding a prepayment penalty shall apply to Debtor or the First Bank of Dalton Collateral. Any default of any guarantor or co-obligor shall not be a default as to Debtor or the First Bank of Dalton Collateral. As to the Debtor and the First Bank of Dalton Collateral, the Plan shall be the controlling document and control in the event of any inconsistencies. Nothing in the Plan, Pre-Petition Loan Documents, or otherwise shall require Debtor to obtain First Bank of Dalton's consent prior to leasing, selling or refinancing Debtor's business or assets so long as First Bank of Dalton's Class 6 Secured Claim is paid pursuant to the term's herein in the event of a sale or refinancing.

In the event Debtor defaults on payments pursuant to Class 6 of the Plan or otherwise defaults under Class 6 of the Plan, First Bank of Dalton may send a Default Notice to Debtor in accordance with Article 2.3 of the Plan. Such Default Notice must contain the reason for the default and if such default is monetary, the amount of the default and amount necessary to cure the default and the address for payment, which will accept overnight deliveries from a nationally recognized overnight carrier on Business Days. Receipt by Debtor's Attorney shall not be deemed receipt by Debtor of the required Default Notice. In the event of an uncured default following proper Default Notice procedures and opportunity to cure pursuant to Articles 2.3 and 2.4 of the Plan, First Bank of Dalton may exercise any and all rights and remedies it may have under applicable non-bankruptcy law pursuant to the Pre-Petition Loan Documents.

Option B: (Applicable if Affirmatively Elected by First Bank of Dalton)

On the Effective Date, Debtor shall surrender all its rights and interests in the First Bank of Dalton Collateral by execution of a quit claim deed (the "Class 6 Quit Claim Deed") in favor of First Bank of Dalton in complete satisfaction of and for a credit in the amount of the Class 6 Secured Claim. Such Credit shall be applied to the Debt and reduce the Debt accordingly as to all obligors. The effect of such surrender on the USDA RD guarantee is beyond the scope of this Bankruptcy, as Debtor is not a party to such guarantee agreement. Debtor's transfer and surrender of the First Bank of Dalton Collateral pursuant to such Quit Claim Deed shall be subject only to outstanding ad valorem property tax claims. Accordingly, First Bank of Dalton's Class 6 Secured Claim shall be satisfied in full by such surrender as to all obligors.

Upon the written request of Frist Bank of Dalton, Debtor will make good faith efforts to assist in the marketing and sale of the First Bank of Dalton Collateral so as to maximize the value of the First Bank of Dalton Collateral. In the event First Bank of Dalton makes such a request, the Bankruptcy Court shall retain jurisdiction to oversee any dispute regarding Debtor's cooperation.

Nothing herein shall constitute an admission as the nature, validity, or amount of claim. Debtor reserves the right to object to any and all claims for any reason.

The holder of a Class 6 Secured Claim is impaired and entitled to vote to accept or reject the Plan.

6.7 Class 7: General Unsecured Claims.

Class 7 shall consist of General Unsecured Claims.

Each Holder of a General Unsecured Claim shall share pro-rata in monthly payments of $1,000.00 until paid in full plus interest accruing at the annual rate of 4.25% annually. Debtor shall sell, lease or refinance its business or assets, and Debtor shall use such net proceeds after payment of higher priority claims and costs to pay the General Unsecured Claims in full with interest at the annual rate of 4.25%. The amount paid to each Unsecured Claim Holder from a monthly payment, sale proceeds or otherwise shall be based on the pro-rata amount of such Holder's Allowed Class 7 Claim as compared to the Total Allowed Class 7 Claims. The first monthly payment under Class 7 shall be on the 28th day of the 24th full month following the Effective Date with subsequent payments continuing by the 28th day of each subsequent month. Notwithstanding such provisions, Debtor shall pay all Allowed Unsecured Claims in full (100% plus interest at the 4.25% per annum) on or by the date which is seven years after the Effective Date.

Debtor anticipates and projects but does not warrant the following Holders of Class 7 Claims and the distributions under Class 7:

Holder	Estimated Claim	Estimated Monthly	Estimated Total Distribution
Acheson Foundry	$ 5,336.00	$ 4.62	$ 6,469.90
Berkley Net Underwriters	$ 26,076.82	$ 22.58	$ 31,618.14
Chris Hasty	$ 22,183.60	$ 19.21	$ 26,897.62
Dalton Utilities	$ 30,964.45	$ 26.82	$ 37,544.40
Doyle Sutton	$ 171,332.50	$ 148.38	$ 207,740.66
Harold Sutton	$ 171,332.50	$ 148.38	$ 207,740.66
GA Rev Unsecured	$ 62,078.16	$ 53.76	$ 75,269.77
IRS Unsecured	$ 217,262.88	$ 188.16	$ 263,431.24
Key Knife, Inc.	$ 1,742.77	$ 1.51	$ 2,113.11
Marmac Oil Co.	$ 27,863.46	$ 24.13	$ 33,784.45
Misenhiemer Saw & Tool	$ 35,438.78	$ 30.69	$ 42,969.52
Ownbey Enterprises, Inc.	$ 21,570.64	$ 18.68	$ 26,154.40
The Quickrete Companies	$ 2,722.31	$ 2.36	$ 3,300.80
Steam & Control Systems	$ 26,895.83	$ 23.29	$ 32,611.19
Sutton Leasing, Inc.	$ 315,401.00	$ 273.15	$ 382,423.71
Tri State Hydraulics	$ 5,531.31	$ 4.79	$ 6,706.71
Triple Point, LLC	$ 9,202.00	$ 7.97	$ 11,157.43
Water Services, Inc.	$ 1,726.52	$ 1.50	$ 2,093.41
Total	**$ 1,154,661.53**	**$ 1,000.00**	**$ 1,400,027.11**

The Claims of the Class 7 Creditors are Impaired by the Plan and the holders of Class 7 Claims are entitled to vote to accept or reject the Plan.

Nothing herein shall constitute an admission as to the nature, validity, or amount of such claim. Debtor reserves the right to object to any and all claims.

6.8 Class 8: Interest Claims

Class 8 consists of the Interest Claims. Harold Sutton and Doyle Sutton shall each retain 50% of the shares in Debtor.

Nothing herein shall constitute an admission as to the nature, validity, or amount of claim. Debtor reserves the right to object to any and all claims.

VII. Administrative Expenses

Treatment of administrative expense claims is set forth in Article 5 of the Plan and summarized below.

7.1 Summary. Pursuant to section 1123(a)(1) of the Bankruptcy Code, Administrative Expense Claims against Debtor are not classified for purposes of voting on, or receiving Distributions under this Plan. Holders of such Claims are not entitled to vote on this Plan. All such Claims are instead treated separately in accordance with this Article V and in accordance with the requirements set forth in section 1129(a)(9)(A) of the Bankruptcy Code.

With respect to potential Administrative Expense Claims, Debtor, pursuant to Court order, retained the law firm of Jones & Walden, LLC ("Firm") to serve as bankruptcy counsel. As set forth in the employment application and supporting documents, the Firm received a prepetition retainer in the amount of $31,426.00. As of the date hereof, the fees and expenses incurred by the Firm have exceeded the retainer. Debtor shall pay any unpaid allowed Administrative Expense Claim held by the Firm on the Effective Date unless otherwise agreed to by the Firm. The Firm shall retain its security interest in the pre-petition retainer. Debtor is paying post-petition bills and does not expect any claims for unpaid post-petition goods and services other than possible professional fees. Debtor will incur quarterly trustee fees which Debtor intends to pay when due.

.

7.2 Administrative Expense Claims.

7.2.1 Subject to the provisions of sections 328, 330(a) and 331 of the Bankruptcy Code, each holder of an Allowed Administrative Expense Claim will be paid the full unpaid amount of such Allowed Administrative Expense Claim in Cash on the latest of (1) the Effective Date, (ii) as soon as practicable after the date on which such Claim becomes an Allowed Administrative Expense Claim, (iii) upon such other terms as may be agreed upon by such holder and Debtor, or (iv) as otherwise ordered by the Bankruptcy Court; provided, however, that Allowed Administrative Expense Claims representing obligations incurred by Debtor in the ordinary course of business after the Filing Date, or otherwise assumed by Debtor on the Effective Date pursuant to this Plan, including any tax obligations arising after the Filing Date, will be paid or performed by Debtor when due in accordance with the terms and conditions of the particular agreements or non-bankruptcy law governing such obligations.

7.2.2 Except as otherwise provided in this Plan, any Person holding an Administrative Expense Claim, other than an Administrative Expense Claim arising from the operation by Debtor of its business in the ordinary course of business, shall file a proof of such Administrative Expense Claim with the Bankruptcy Court within thirty (30) days after the Confirmation Date. At the same time any Person files an Administrative Expense Claim, such Person shall also serve a copy of the Administrative Expense Claim upon counsel for Debtor. Any Person who fails to timely file and serve a proof of such Administrative Expense Claim shall be forever barred from seeking payment of such Administrative Expense Claims by Debtor or the Estate.

7.2.3 Any Person seeking an award by the Bankruptcy Court of Professional Compensation shall file a final application with the Bankruptcy Court for allowance of Professional Compensation for services rendered and reimbursement of expenses incurred through the Confirmation Date within thirty (30) days after the Confirmation Date or by such other deadline as may be fixed by the Bankruptcy Court.

The Plan provides that Debtor may pay professional fees incurred after Confirmation of the Plan without Court approval. Debtor shall pay all pre-confirmation fees of professionals as payment of same is approved by the Court.

VIII. Tax Consequences

Tax consequences resulting from confirmation of the Plan can vary greatly among the various Classes of Creditors and holders of Interests, or within each Class. Significant tax consequences may occur as a result of confirmation of the Plan under the Internal Revenue Code and pursuant to state, local, and foreign tax statutes. Because of the various tax issues involved, the differences in the nature of the Claims of various Creditors, the taxpayer status and methods of accounting and prior actions taken by Creditors with respect to their Claims, as well as the possibility that events subsequent to the date hereof could change the tax consequences, this discussion is intended to be general in nature only. No specific tax consequences to any Creditor or holder of an Interest are represented, implied, or warranted. Each holder of a Claim or Interest should seek professional tax advice.

The Debtor's taxable income and losses are included in the shareholders of the Debtor's individual taxable income under section 1372(a) of the Internal Revenue Code and section 92-3102(10) of the Georgia State Annotated (Subchapter S Corporation provisions). Accordingly, Debtor does not project income tax expenses under regular corporation income tax rates.

The proponent assumes no responsibility for the tax effect that consummation of the Plan will have on any given Holder of a Claim or Interest. Holders of Claims or Interest are strongly urged to consult their own tax advisors covering the federal, state, local and foreign tax consequences of the Plan to their individual situation.

IX. Liquidation Analysis

Holders of claims would not receive any greater return in a liquidation of Debtor's assets. Moreover, in liquidation, the chapter 11 or chapter 7 trustee would incur costs associated with liquidation, such as broker fees. The details of a hypothetical liquidation are as follows: In the event Debtor's estate is liquidated, the unsecured creditors would not receive any return. All liquidation proceeds would be payable to First Bank of Dalton which holds a lien on the assets

of Debtor and the taxing authorities. Conversion and liquidation under Chapter 7 of the Bankruptcy Code would result in the appointment of a Chapter 7 trustee and the liquidation of assets. Assets disposed of by "liquidation" or "fire" sale generally generate significantly less proceeds than assets that are marketed and sold as a going concern. Additionally, A Chapter 7 trustee would incur trustee's fees pursuant to 11 U.S.C. §326(a) of the Bankruptcy Code.[5]

The proposed Plan contemplates payment in full with interest to all creditors, which is greater than any recovery under liquidation.

X. Procedures for Treating and Resolving Disputed Claims

A. Objection To Claims

The Plan provides that Debtor shall be entitled to object to Claims, provided, however, that Debtor shall not be entitled to object to Claims (i) that have been Allowed by a Final Order entered by the Bankruptcy Court prior to the Effective Date or (ii) that are Allowed by the express terms of the Plan.

B. No Distributions Pending Allowance

Except as otherwise provided in the Plan, no Distributions will be made with respect to any portion of a Claim unless and until (i) no objection to such Claim has been filed, or (ii) any objection to such Claim has been settled, withdrawn or overruled pursuant to a Final Order of the Bankruptcy Court.

C. Estimation of Claims

Debtor may, at any time, request that the Bankruptcy Court estimate any contingent or unliquidated Claim pursuant to the Bankruptcy Code regardless of whether Debtor has previously objected to such Claim or whether the Bankruptcy Court has ruled on any such objection, and the Bankruptcy Court will retain jurisdiction to estimate any Claim at any time during litigation concerning any objection to any Claim, including during the pendency of any appeal relating to any such objection. In the event that the Bankruptcy Court estimates any contingent or unliquidated Claim, that estimated amount will constitute either the Allowed amount of such Claim or a maximum limitation on such Claim, as determined by the Bankruptcy Court. If the estimated amount constitutes a maximum limitation on such Claim, Debtor may elect to pursue any supplemental proceedings to object to any ultimate payment on such Claim. All of the aforementioned Claims objection, estimation and resolution procedures are cumulative and are not necessarily exclusive of one another.

D. Resolution of Claims Objections

[5] 11 USC §326(a) states that a Chapter 7 trustee would incur trustee's fees equal to 25% of the first $5,000 of Liquidation Value of Assets; 10% of amount in excess of $5,000 but not in excess of $50,000 of Liquidation Value of Assets; 5% of any amount in excess of $50,000 but not in excess of $1,000,000; 3% of any amount in excess of $1,000,000 of the Liquidation Value of Asset, and commissions for auctioneers for personal property generally is equivalent to ten (10%) percent of the gross sales price and commissions for real property brokers is generally six percent (6%) of the gross sales price. In addition, the attorney for the Chapter 7 trustee would incur attorney's fees as would the current Chapter 11 attorneys.

On and after the Effective Date, Debtor shall have the authority to compromise, settle, otherwise resolve, or withdraw any objections to Claims without approval of the Bankruptcy Court.

XI. Conditions Precedent to the Effective Date

A. Intentionally Deleted

B. Conditions to Effective Date

The following are conditions precedent to the occurrence of the Effective Date, each of which may be satisfied or waived in accordance with Article 11.2 of the Plan.

(a) The Confirmation Order shall not have been vacated, reversed or modified and, as of the Effective Date, shall not be stayed.

(b) All documents and agreements to be executed on the Effective Date or otherwise necessary to implement the Plan shall be in form and substance that is acceptable to Debtor, in its reasonable discretion.

(c) Debtor shall have received any authorization, consent, regulatory approval, ruling, letter, opinion, or document that may be necessary to implement this Plan and that is required by law, regulation, or order.

Under the Plan, each of the conditions set forth above may be waived, in whole or in part, by Debtor without any notice to any other parties in interest or the Bankruptcy Court and without a hearing. The failure to satisfy or waive any condition to the Confirmation Date or the Effective Date may be asserted by Debtor in its sole discretion regardless of the circumstances giving rise to the failure of such condition to be satisfied (including any action or inaction by Debtor in its sole discretion). The failure of Debtor to exercise any of the foregoing rights shall not be deemed a waiver of any other rights, and each such right shall be deemed an ongoing right, which may be asserted at any time.

XII. Certain Effects of Confirmation

A. Vesting of Debtor's Assets

Except as otherwise explicitly provided in the Plan, upon the Court's entry of the Confirmation Order, all property comprising the Estate (including Retained Actions, but excluding property that has been abandoned pursuant to an order of the Bankruptcy Court) shall revest in Debtor free and clear of all Claims, Liens, charges, encumbrances, rights and Interests of creditors and equity security holders, except as specifically provided in the Plan. As of the earlier of the Effective Date and the entry of a Final Decree, Debtor may operate its business and use, acquire, and dispose of property and settle and compromise Claims or Interests without supervision of the Bankruptcy Court, free of any restrictions of the Bankruptcy Code or Bankruptcy Rules, other than those restrictions expressly imposed by the Plan and Confirmation Order.

B. Discharge of Debtor

Pursuant to section 1141(d) of the Bankruptcy Code, except as otherwise specifically provided in the Plan or in the Confirmation Order, the Distributions and rights that are provided in the Plan shall be in complete satisfaction, discharge, and release of all Claims and Causes of Action against Debtor, whether known or unknown, including any and all liabilities of Debtor, Liens on Debtor's assets, obligations of Debtor, rights against Debtor, and Interests in Debtor or its Estate that arose prior to the Effective Date regardless of whether a claimant accepted or rejected the Plan.

C. Setoffs

Debtor may, but shall not be required to, set off against any Claim, and the payments or other Distributions to be made pursuant to this Plan in respect of such Claim, claims of any nature whatsoever that Debtor may have against such Holder; but neither the failure to do so nor the allowance of any Claim hereunder shall constitute a waiver or release by Debtor of any such claim that Debtor may have against such Holder.

D. Exculpation and Limitation of Liability

Under the Plan, Debtor's current and/or post-Filing Date and pre-Effective Date members, officers, directors, employees, advisors, attorneys, representatives, financial advisors, investment bankers, or agents and any of such parties' successors and assigns, shall not have or incur, and shall be released from, any claim, obligation, cause of action, or liability to one another or to any Holder of any Claim or Interest, or any other party-in-interest, or any of their respective agents, employees, representatives, financial advisor, attorneys, or Affiliates, or any of their successors or assigns, for any act or omission in connection with, relating to, or arising out of the Bankruptcy Case, the negotiation and filing of the Plan, the filing of the Bankruptcy Case, the pursuit of confirmation of the Plan, the consummation of the Plan, or the administration of the Plan, except for their willful misconduct, and in all respects shall be entitled to reasonably rely upon the advice of counsel with respect to their duties and responsibilities under the Plan. No Holder of any Claim or Interest, or other party in interest, none of their respective agents, employees, representatives, financial advisors, or Affiliates, and no successors or assigns of the foregoing, shall have any right of action against the parties listed in this provision for any act or omission in connection with, relating to, or arising out of the Bankruptcy Case, the pursuit of confirmation of the Plan, the consummation of the Plan, or the administration of the Plan. Fees and expenses which Debtor owes to its Professionals are excluded from this Exculpation.

E. Injunction.

Upon entry of a Confirmation Order in this case, except as provided for in this Plan, the Confirmation Order shall act as a permanent injunction against any Person commencing or continuing any action, employment of process, or act to collect, offset, or recover any Claim or Cause of Action except as provided for under this Plan against: (1) Debtor, or (2) against any property of Debtor. Such injunction shall survive the closure of the Bankruptcy Case and this Court shall retain jurisdiction to enforce such injunction.

F. Miscellaneous Plan Provisions

1. Modification of Plan

Debtor shall be allowed to modify the Plan pursuant to section 1127 of the Bankruptcy Code to the extent applicable law permits. Subject to the limitations contained in the Plan, pursuant to Article 13.1 of the Plan, Debtor may modify the Plan, before or after confirmation, without notice or hearing, or after such notice and hearing as the Bankruptcy Court deems appropriate, if the Bankruptcy Court finds that the Modification does not materially and adversely affect the rights of any parties in interest which have not had notice and an opportunity to be heard with regard thereto. In the event of any modification on or before confirmation, any votes to accept or reject the Plan shall be deemed to be votes to accept or reject the Plan as modified, unless the Bankruptcy Court finds that the modification materially and adversely affects the rights of parties in interest which have cast said votes. Debtor reserves the right in accordance with section 1127 of the Bankruptcy Code to modify the Plan at any time before the Confirmation Date.

2. Retention of Jurisdiction

The Plan provides that subsequent to the Effective Date, the Bankruptcy Court shall have or retain jurisdiction for the following purposes:

(a) To adjudicate objections concerning the allowance, priority or classification of Claims and any subordination thereof, and to establish a date or dates by which objections to Claims must be filed to the extent not established in the Plan;

(b) To liquidate the amount of any disputed, contingent or unliquidated Claim, to estimate the amount of any disputed, contingent or unliquidated claim, to establish the amount of any reserve required to be withheld from any distribution under the Plan on account of any disputed, contingent or unliquidated claim;

(c) To resolve all matters related to the rejection, assumption and/or assignment of any Executory Contract or Unexpired Lease of Debtor;

(d) To hear and rule upon all Retained Actions, Avoidance Actions and other Causes of Action commenced and/or pursued by Debtor[6];

(e) To hear and rule upon all applications for Professional Compensation;

(f) To remedy any defect or omission or reconcile any inconsistency in the Plan, as may be necessary to carry out the intent and purpose of the Plan;

(g) To construe or interpret any provisions in the Plan and to issue such orders as may be necessary for the implementation, execution and

[6] Notwithstanding anything to the contrary in the Plan or Disclosure Statement, Debtor shall be authorized to file any Retained Action related to the collection of accounts receivable in any state or local court with jurisdiction under applicable state law.

consummation of the Plan, to the extent authorized by the Bankruptcy Code;

(h) To adjudicate controversies arising out of the administration of the Estate or the implementation of the Plan;

(i) To make such determinations and enter such orders as may be necessary to effectuate all the terms and conditions of the Plan, including the Distribution of funds from the Estate and the payment of claims;

(j) To determine any suit or proceeding brought by Debtor to recover property under any provisions of the Bankruptcy Code;

(k) To hear and determine any tax disputes concerning Debtor and to determine and declare any tax effects under the Plan;

(l) To determine such other matters as may be provided for in the Plan or the Confirmation Order or as may be authorized by or under the provisions of the Bankruptcy Code;

(m) To determine any controversies, actions or disputes that may arise under the provisions of the Plan, or the rights, duties or obligations of any Person under the provisions of the Plan;

(n) To adjudicate any suit, action or proceeding seeking to enforce any provision of, or based on any matter arising out of, or in connection with, any agreement pursuant to which Debtor sold any of its assets during the Bankruptcy Cases; and

(o) To enter a final decree.

(p) To enforce and interpret any order or injunctions entered in this Bankruptcy Case.

3. Distributions

(a) Disbursing Agent. Unless otherwise provided for herein, all Distributions under this Plan shall be made by Debtor or its agent.

(b) Distributions of Cash. Any Distribution of Cash made by Debtor pursuant to this Plan shall, at Debtor's option, be made by check drawn on a domestic bank or by wire transfer from a domestic bank or in any other form of cash or cash equivalent.

(c) No Interest on Claims or Interests. Unless otherwise specifically provided for in this Plan, the Confirmation Order, or a postpetition agreement in writing between the Debtor and a Holder, postpetition interest shall not accrue or be paid on Claims, and no Holder shall be entitled to interest accruing on or after the Filing Date on any Claim. Additionally, and without limiting the foregoing, interest shall not accrue or be paid on any Disputed Claim in respect of the period from the

Effective Date to the date a final determination is made when and if such Disputed Claim becomes an Allowed Claim.

(d) Delivery of Distributions. The Distribution to a Holder of an Allowed Claim shall be made by Debtor (a) at the address set forth on the proof of claim filed by such Holder, (b) at the address set forth in any written notices of address change delivered to Debtor after the date of any related proof of claim, (c) at the addresses reflected in the Schedules if no proof of claim has been filed and Debtor has not received a written notice of a change of address, or (d) if the Holder's address is not listed in the Schedules, at the last known address of such Holder according to the Debtor's books and records. If any Holder's Distribution is returned as undeliverable, no further Distributions to such Holder shall be made unless and until Debtor is notified by such Holder in writing of such Holder's then-current address, at which time Debtor shall recommence Distributions to such Holder without interest but further provided that (i) any distributions not claimed within 6 months of return shall be irrevocably retained by Debtor and (ii) such Holder shall waive its right to such Distributions. All Distributions returned to Debtor and not claimed within six (6) months of return shall be irrevocably retained by Debtor notwithstanding any federal or state escheat laws to the contrary.

If any Distribution on an Unsecured Claim ("Unsecured Distribution") is tendered by Debtor to a Holder of an Unsecured Claim and returned, refused or otherwise improperly returned ("Unsecured Distribution Refusal"), Debtor shall not be responsible for making any further Unsecured Distribution on account of such Unsecured Claim. Accordingly, in the event of an Unsecured Distribution Refusal, Debtor shall be relieved of any obligation to make said payment or Distribution and Debtor is relieved of any obligation to make further payments or Distributions on such Unsecured Claim under the Plan.

If any Distribution on a Secured Claim or Priority Claim ("Secured or Priority Distribution") is tendered by Debtor to a Holder of a Secured Claim or Priority Claim and returned, refused or otherwise improperly returned ("Secured or Priority Distribution Refusal"), the Holder of such Secured Claim or Priority Claim, as applicable, shall be deemed to have waived its right to such tendered payment or Distribution and such tendered payment or Distribution shall be deemed satisfied. In the event of a Secured or Priority Distribution Refusal, any obligation of Debtor to make any additional or further payment on such Secured Claim or Priority Claim shall be tolled until such time as: (i) notice is provided to Debtor that the Holder of such Secured Claim or Priority Claim seeks to receive payments from Debtor on the Secured Claim or Priority Claim or otherwise seeks to enforce Debtor's obligations under the Plan or otherwise enforce the Secured Claim or Priority Claim and (ii) any dispute regarding the Secured or Priority Distribution Refusal and its implications is resolved by agreement of the parties or the Bankruptcy Court (the "Tolling Period"). Only in the event of such notice to Debtor shall Debtor's obligations to perform as to the applicable Secured Claim or Priority Claim resume. The Tolling Period shall: (i) extend the term of the payments on such Secured Claim or Priority Claim and (ii) bar any interest from accruing on the Secured Claim or Priority Claim until such time as any dispute regarding the Secured or Priority Distribution Refusal shall be resolved by a final order of the court. Notwithstanding anything in the Plan or otherwise to the

contrary, no provision allowing the imposition of late fees, default interest, late charges, damages, or costs and fees against the Debtor or the Debtor's property shall be applicable during the Tolling Period or any period during which a dispute regarding a Tolling Period is being resolved. For purposes of clarification, Debtor shall not be required to make any lump sum cure of payments or Distributions which would have otherwise come due during the Tolling Period or any period during which a dispute regarding a Tolling Period is unresolved, and Debtor shall recommence Distributions upon the resolution of such on the terms in the Plan as tolled.

(e) Distributions to Holders as of the Record Date. All Distributions on Allowed Claims shall be made to the Record Holders of such Claims. As of the close of business on the Record Date, the Claims register maintained by the Bankruptcy Court shall be closed, and there shall be no further change in the Record Holder of any Claim. Debtor shall have no obligation to recognize any transfer of any Claim occurring after the Record Date. Debtor shall instead be entitled to recognize and deal for all purposes under this Plan with the Record Holders as of the Record Date.

(f) Fractional Dollars. Any other provision of this Plan notwithstanding, the Debtor shall not be required to make Distributions or payments of fractions of dollars. Whenever any payment of a fraction of a dollar under this Plan would otherwise be called for, at Debtor's option the actual payment shall reflect a rounding of such fraction to the nearest whole dollar (up or down), with half dollars or less being rounded down.

(g) Withholding Taxes. Debtor shall comply with all withholding and reporting requirements imposed by any federal, state, local, or foreign taxing authority, and all Distributions under this Plan shall be subject to any such withholding and reporting requirements.

XIII. Confirmation and Consummation Procedure

A. General Information

All creditors whose Claims are Impaired by the Plan may cast their votes for or against the Plan. As a condition to confirmation of the Plan, the Bankruptcy Code requires that one Class of Impaired Claims votes to accept the Plan. Section 1126(c) of the Bankruptcy Code defines acceptance of a plan by a Class of Impaired Claims as acceptance by holders of at least two-thirds of the dollar amount of the class and by more than one-half in number of Claims. Holders of Claims who fail to vote are not counted as either accepting or rejecting a plan. Voting is accomplished by completing, dating, signing and filing the ballot form (the "Ballot") by the Voting Deadline. Ballots will be distributed to all creditors entitled to vote on the Plan and is part of the Solicitation Package accompanying the Disclosure Statement. The Ballot indicates (i) where the Ballot is to be filed and (ii) the deadline by which creditors must file their Ballots.

In accordance with Article 2.3 of the Plan, unless otherwise specifically provided in a class under the Plan, in the event of a default by Debtor in payments under the Plan or otherwise, the Holder must send written notice ("Default Notice") to Debtor at the addresses of

record for Debtor as reflected on the docket for this Bankruptcy Case, unless Debtor has provided the Holder with a written notice of a change of address. Such Default Notice must contain the reason for the default and if such default is monetary, the amount of the default and amount necessary to cure the default, as well as notice that Debtor has ten (10) days (in the case of a monetary default) and thirty (30) days (in the case of a non-monetary default) from receipt by Debtor and Debtor's counsel of the Default Notice (or the following business day if the 10th or 30th day does not fall on a business day) to cure such default (and the address for payment, which will accept overnight deliveries, in the event of a monetary default). The Holder must send such Default Notice to Debtor via certified mail or recognized overnight carrier with a copy via email or fax and certified mail to Leon S. Jones (Jones & Walden, LLC) at the address reflected in the then current directory of the State of Bar of Georgia. Debtor shall have ten (10) days or thirty (30) days (as applicable) from Debtor's and Debtor's counsel's receipt of the Default Notice to cure such default. Receipt by Debtor's Attorney shall not be deemed receipt by Debtor of the required Default Notice. Notwithstanding anything to the contrary in the Plan or otherwise, a default under one Class of Claims or sub-class of Claims shall not constitute a default under any other Class of Claims or sub-class of Claims. (For example a default under Class 4 shall not constitute a default under Class 1).

In accordance with Article 2.4 of the Plan, all notices under the Plan shall be in writing. Unless otherwise specifically provided here in, all notices shall be sent to Debtor via U.S. Certified Mail Return Receipt or by recognized overnight carrier to the address of record for Debtor in this Case, unless Debtor has provided such Holder with written notice of change of address for Debtor, with a copy via email or fax and certified mail to Leon S. Jones at the address reflected in the then current directory of the State Bar of Georgia. Receipt of notice by Leon S. Jones (Jones & Walden, LLC) shall not be deemed receipt by Debtor of the required notice. Notice to creditors may be provided (a) at the address set forth on the proof of claim filed by such Holder, (b) at the address set forth in any written notices of address change delivered to Debtor after the date of any related proof of claim, (c) at the addresses reflected in the Schedules if no proof of claim has been filed and Debtor has not received a written notice of a change of address, or (d) if the Holder's address is not listed in the Schedules, at the last known address of such Holder according to the Debtor's books and records. Notices shall be deemed received: (i) on the day transmitted if sent via fax or email and (ii) on the day delivered if sent via nationally recognized overnight delivery service or Certified Mail Return Receipt.

B. Solicitation of Acceptances

This Disclosure Statement has been approved by the Court as containing "adequate information" to permit creditors and equity interest holders to make an informed decision whether to accept or reject the Plan.

C. Acceptances Necessary to Confirm the Plan

At the Confirmation Hearing, the Court shall determine, among other things, whether the Plan has been accepted by Debtor's creditors. Impaired classes will be deemed to accept the Plan if at least two-thirds in amount and more than one-half in number of the Claims in each class vote to accept the Plan. Furthermore, in such event, unless there is unanimous acceptance of the Plan by the impaired classes, the Court must also determine that any non-accepting Class will receive property with a value, as of the Effective Date of the Plan, that is not less than the amount that such Class would receive or retain if Debtor were liquidated as of the Effective Date of the Plan under Chapter 7 of the Bankruptcy Code.

D. Confirmation of Plan Pursuant to Section 1129(b)

The Bankruptcy Code provides that the Plan may be confirmed even if it is not accepted by all Impaired classes. To confirm the Plan without the requisite number of acceptances of each Impaired Class, the Court must find that at least one Impaired Class has accepted the Plan without regard to the acceptances of insiders, and the Plan does not discriminate unfairly against, and is otherwise fair and equitable, to any Impaired Class that does not accept the Plan. Accordingly, if any Impaired Class does not vote to accept the Plan, Debtor will seek to confirm the Plan under the "cramdown" provisions of section 1129(b) of the Bankruptcy Code.

E. Considerations Relevant to Acceptance of the Plan

Debtor's recommendation that all Creditors should vote to accept the Plan is premised upon Debtor's view that the Plan is preferable to other alternatives for liquidation of Debtor's estate. It appears unlikely to Debtor that an alternate plan of reorganization or liquidation can be proposed that would provide for payments in an amount equal or greater than the amounts proposed under the Plan. If the Plan is not accepted, it is likely that the interests of all creditors will be further diminished.

Disclaimer

This Disclosure Statement contains summaries of certain provisions of the Plan, statutory provisions, documents related to the Plan, events in Debtor's Chapter 11 case, and financial information. Although Debtor believes that the Plan and related document summaries are fair and accurate, such summaries are qualified to the extent that they do not set forth the entire text of such documents or statutory provisions. Factual information contained in this Disclosure Statement has been provided by Debtor's management, except where otherwise specifically noted. Debtor is unable to warrant or represent that the information contained herein, including the financial information, is without any inaccuracy or omission. The financial data set forth herein, except as otherwise specifically noted, has not been subjected to an independent audit.

Nothing contained herein shall (1) constitute an admission of any fact or liability by any party, (2) be admissible in any nonbankruptcy proceeding involving Debtor or any other party; provided, however, that in the event Debtor defaults under the Plan, the Disclosure Statement may be admissible in a proceeding relating to such default for the purpose of establishing the existence of such default, or (3) be deemed conclusive advice on the tax or other legal effects of Debtor's Plan as to holders of Claims or Interests. You should consult your personal counsel or tax advisor on any questions or concerns regarding tax or other legal consequences of the Plan.

Except for historical information, all the statements, expectations, and assumptions, including expectations and assumptions contained in this Disclosure Statement, involve a number of risks and uncertainties. Although Debtor has used its best efforts to be accurate in making these statements, it is possible that the assumptions made by Debtor may not materialize. In addition, other important factors could affect the prospect of recovery to Creditors including, but not limited to, the inherent risks of litigation and the amount of Allowed Claims.

All Creditors and Interest Holders are advised and encouraged to read this Disclosure Statement and the Plan in their entirety. Plan summaries and statements made in this

Disclosure Statement are qualified in their entirety by reference to the Plan, any exhibits, and the Disclosure Statement as a whole.

This Disclosure Statement has been prepared in accordance with § 1125 of the Bankruptcy Code and Rule 3016(c) of the Federal Rules of Bankruptcy Procedure and not in accordance with federal or state securities laws. This Disclosure Statement has neither been approved nor disapproved by the Securities and Exchange Commission ("SEC"), nor has the SEC passed on the accuracy or adequacy of the statements contained herein. This Disclosure Statement was prepared to provide holders of Claims and Interests in Debtor with "adequate information" (as defined in the Bankruptcy Code) so that they can make an informed judgment about the Plan.

As to contested matters, adversary proceedings, and other actions or threatened actions, this Disclosure Statement shall not constitute nor be construed as an admission of any fact or liability, stipulation, or waiver, but rather as a statement made in settlement negotiations.

The information contained in this Disclosure Statement is included herein for the purpose of soliciting acceptances of the Plan and may not be relied upon for any purpose other than to make a judgment with respect to, and how to vote on, the Plan.

The representations in this Disclosure Statement are those of Debtor. No representations concerning Debtor are authorized other than as set forth in this statement. Any representation or inducement made to secure acceptance of this Plan which are other than as contained in this document should not be relied upon by any Person. The information contained herein has not been subject to a certified audit. Every effort, however, has been made to provide adequate financial information in this Disclosure Statement. The representations by Debtor are not warranted or represent to be without any inaccuracy, although every effort has been made to be accurate. Neither the Plan nor this Disclosure Statement has been designed to forecast consequences which follow from a general rejection of this Plan, although an attempt is made to state the consequences of a liquidation of Debtor.

Respectfully submitted this 29th day of November, 2017

SUTTON LUMBER CO., INC.

By: /s/ Harold Sutton
Name: Harold Sutton
Title: President

JONES & WALDEN, LLC

/s/ Leslie M. Pineyro
Leslie M. Pineyro
Georgia Bar No. 969800
Leon S. Jones
Georgia Bar No. 003980
21 Eighth Street, NE
Atlanta, Georgia 30309
(404) 564-9300
Attorneys for Debtor in Possession

Exhibit "A"

Debtor's Budget

Sutton Lumber Co., Inc.
Projections:

	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total
Chip Sales	179,167	179,167	179,167	179,167	179,167	179,167	179,167	179,167	179,167	179,167	179,167	179,167	2,150,000
Crossties	112,600	112,600	112,600	112,600	112,600	112,600	112,600	112,600	112,600	112,600	112,600	112,600	1,351,200
Lumber Sales	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	288,000
	315,767	315,767	315,767	315,767	315,767	315,767	315,767	315,767	315,767	315,767	315,767	315,767	3,789,200
Material Tie Cost	(94,000)	(94,000)	(94,000)	(94,000)	(94,000)	(94,000)	(94,000)	(94,000)	(94,000)	(94,000)	(94,000)	(94,000)	(1,128,000)
Material Chip cost	(97,917)	(97,917)	(97,917)	(97,917)	(97,917)	(97,917)	(97,917)	(97,917)	(97,917)	(97,917)	(97,917)	(97,917)	(1,175,000)
	(191,917)	(191,917)	(191,917)	(191,917)	(191,917)	(191,917)	(191,917)	(191,917)	(191,917)	(191,917)	(191,917)	(191,917)	(2,303,000)
Gross profit	123,850	123,850	123,850	123,850	123,850	123,850	123,850	123,850	123,850	123,850	123,850	123,850	1,486,200
Operating Costs:													
Labor -													
Labor and expense	(35,273)	(35,273)	(35,273)	(35,273)	(35,273)	(35,273)	(35,273)	(35,273)	(35,273)	(35,273)	(35,273)	(35,273)	(423,277)
Drivers and expense	(9,100)	(9,100)	(9,100)	(9,100)	(9,100)	(9,100)	(9,100)	(9,100)	(9,100)	(9,100)	(9,100)	(9,100)	(109,199)
Maintenance Labor and expense	(3,033)	(3,033)	(3,033)	(3,033)	(3,033)	(3,033)	(3,033)	(3,033)	(3,033)	(3,033)	(3,033)	(3,033)	(36,400)
Office and clerical labor and expense	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)	(31,200)
Truck expense -													
Gas and oil	(9,486)	(9,486)	(9,486)	(9,486)	(9,486)	(9,486)	(9,486)	(9,486)	(9,486)	(9,486)	(9,486)	(9,486)	(113,832)
Insurance, tags and tires	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)	(4,750)	(57,000)
Property Insurance	(2,750)	(2,750)	(2,750)	(2,750)	(2,750)	(2,750)	(2,750)	(2,750)	(2,750)	(2,750)	(2,750)	(2,750)	(33,000)
Property Taxes	(715)	(715)	(715)	(715)	(715)	(715)	(715)	(715)	(715)	(715)	(715)	(715)	(8,580)
Maintenance supplies	(9,700)	(9,700)	(9,700)	(9,700)	(9,700)	(9,700)	(9,700)	(9,700)	(9,700)	(9,700)	(9,700)	(9,700)	(116,400)
Interest	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(144,000)
Accounting	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(6,000)
Utilities	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(336,000)
Total expense	(117,907)	(117,907)	(117,907)	(117,907)	(117,907)	(117,907)	(117,907)	(117,907)	(117,907)	(117,907)	(117,907)	(117,907)	(1,414,887)
Net income from manufacturing sales	5,943	5,943	5,943	5,943	5,943	5,943	5,943	5,943	5,943	5,943	5,943	5,943	71,313

Sutton Lumber Co., Inc.

Power plant revenue	52,416	52,416	52,416	52,416	52,416	52,416	52,416	52,416	52,416	52,416	52,416	52,416	628,992
Operating Costs:													
Labor and expense	(21,667)	(21,667)	(21,667)	(21,667)	(21,667)	(21,667)	(21,667)	(21,667)	(21,667)	(21,667)	(21,667)	(21,667)	(259,998)
Chemicals	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(15,600)
Material cost	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(216,000)
Maintenance and supplies	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(36,000)
Total expense	(43,967)	(43,967)	(43,967)	(43,967)	(43,967)	(43,967)	(43,967)	(43,967)	(43,967)	(43,967)	(43,967)	(43,967)	(527,598)
Net income from power plant	8,450	8,450	8,450	8,450	8,450	8,450	8,450	8,450	8,450	8,450	8,450	8,450	101,394
Net income from chips and power plant	14,392	14,392	14,392	14,392	14,392	14,392	14,392	14,392	14,392	14,392	14,392	14,392	172,707
Cash Flow payments													
Taxes -													
Federal Back taxes	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(36,000)
State Back taxes	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(6,000)
Department of Labor	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(6,000)
Property Back taxes	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(6,000)
Legal costs	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(18,000)
	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(72,000)
Net Cash Flow	8,392	8,392	8,392	8,392	8,392	8,392	8,392	8,392	8,392	8,392	8,392	8,392	100,707

CERTIFICATE OF SERVICE

I certify that on the date specified herein below I cause to be served a copy of the foregoing documents via first class United States mail and e-mail in a properly addressed envelope with sufficient postage affixed thereto to ensure delivery upon the parties listed below:

Martin P. Ochs
Office of the United States Trustee
362 Richard B. Russell Federal Bldg
75 Ted Turner Drive, SW
Atlanta, Georgia 30303
Martin.P.Ochs@usdoj.gov

This 29th day of November, 2017.

JONES & WALDEN, LLC

/s/ Leslie M. Pineyro
Leslie M. Pineyro
Georgia Bar No. 969800
Leon S. Jones
Georgia Bar No. 003980
21 Eighth Street, NE
Atlanta, Georgia 30309
(404) 564-9300
Attorneys for Debtor in Possession