

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
Interlake Material Handling, Inc., <i>et al.</i> , ¹)	Case No. 09-10019 (KJC)
)	
<u>Debtors.</u>)	Jointly Administered

**SECOND AMENDED LIQUIDATING CHAPTER 11 PLAN OF INTERLAKE
MATERIAL HANDLING, INC., UNITED FIXTURES COMPANY, INC., UFC
INTERLAKE HOLDING CO., CONCO-TELLUS, INC. AND J&D COMPANY LLC**

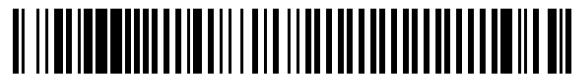
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Dated: August 11, 2009

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: Interlake Material Handling, Inc. (9435); United Fixtures Company, Inc. (2048); UFC Interlake Holding Co. (9905), Conco-Tellus, Inc. (9950); and J&D Company LLC (6376). The address for all of the Debtors is 1230 E. Diehl Road; Suite 400, Naperville, Illinois 60563, except for United Fixtures Company, Inc., whose address is 4300 Quality Drive, South Bend, Indiana 4662 and J&D Company LLC, whose address is 600 Hunter Lane, Middleton, PA 17057.



INTERLAKE MATERIAL HANDLING, INC., UNITED FIXTURES COMPANY, INC., UFC INTERLAKE HOLDING CO., CONCO-TELLUS, INC., and J&D COMPANY LLC., Debtors-in-Possession, hereby propose the following chapter 11 liquidating plan pursuant to 11 U.S.C. § 1121.

ARTICLE I
DEFINITIONS, RULES OF INTERPRETATION, AND COMPUTATION OF TIME

Unless the context otherwise requires, the following terms shall have the following meanings when used in capitalized form herein:

1.1 “**Accounts Receivable**” means any account as that term is defined in the Delaware Uniform Commercial Code (the “DE U.C.C.”), and includes any right of the Debtors to payment for goods sold or leased or for services rendered which is not evidenced by an instrument or chattel paper (as those terms are defined in the DE U.C.C.), whether or not it has been earned by performance.

1.2 “**Administrative Claim**” means a Claim for costs and expenses of administration pursuant to sections 503(b), 507(a)(2), 507(b), or 1114(e)(2) of the Bankruptcy Code, including: (a) the actual and necessary costs and expenses incurred after the Petition Date (or, as applicable, the J&D Petition Date for a Claim arising against J&D) and through the Effective Date of preserving the Estates and operating the businesses of the Debtors (such as wages, salaries, or commissions for services, and payments for goods and other services and leased premises); (b) all fees and charges assessed against the Estates pursuant to section 1930 of chapter 123 of the Judicial Code; and (c) all requests for compensation or expense reimbursement for making a substantial contribution in the Chapter 11 Cases pursuant to sections 503(b)(3), (4), and (5) of the Bankruptcy Code.

1.3 “**Administrative/Priority Claim Reserve**” means, in the event there exists any administrative claims and priority claims which are not Allowed Claims on the Effective Date, Cash to be set aside by the Debtors pursuant to Section 9.3 of the Plan, in one or more separate accounts, in an amount sufficient to pay the Distributions to all Administrative Claims and Priority Claims at the time such Distributions are made in accordance with the provisions of the Plan, if such Claims become Allowed Claims.

1.4 “**Affiliate**” has the meaning set forth in section 101(2) of the Bankruptcy Code.

1.5 “**Allowance Date**” means the date a Claim becomes an Allowed Claim.

1.6 “**Allowed**” The use of the term “Allowed” with reference to a Claim (e.g., “**Allowed Class 2 Claim**”) shall mean one which (a) is listed in the Schedules (including any amendments thereto) filed in these Cases as of the Confirmation Date and (i) not listed therein as disputed, contingent or unliquidated or (ii) not objected to by the Debtors or any other party in interest; (b) is set forth in a Proof of Claim properly filed in these Cases and as to which no objection is filed; or (c) is determined to be allowed in a Final Order.

1.7 “**Allowed Administrative Claim**” means any Administrative Claim which is an Allowed Claim; provided, however, that each holder of an Administrative Claim must file a request for payment for Claims: (i) which arise after March 31, 2009 but prior to the Effective Date against any of the Original Debtors, on or before the date that is forty-five (45) days after the Effective Date, (ii) which arise on or before March 31, 2009 against any of the Original Debtors, on the Claims Bar Date, (iii) which arise after the J&D Petition Date but prior to the Effective Date against J&D Company LLC, on or before the date that is forty-five (45) days after the Effective Date or (iv) some other date fixed by the Court in order to be considered an Allowed Administrative Claim.

1.8 “**Allowed Claim**” means a Claim to the extent that (i) a proof of such Claim was (a) filed or (b) deemed filed pursuant to section 1111(a) of the Bankruptcy Code, and (ii) such Claim is (x) not a Disputed Claim or (y) allowed (and only to the extent allowed) by this Plan, a duly approved compromise either made before the Effective Date by the Debtors consistent with the Bankruptcy Code or after the Effective Date by the Plan Administrator consistent with this Plan, or a Final Order. Unless otherwise specified herein, “**Allowed Claim**” shall not include interest on the principal amount of such Claim accruing from or after the Petition Date.

1.9 “**Assets**” means all property and rights of the Debtors and their Estates as of the Effective Date, and includes, without limitation, all of the Debtors’ property, personal, tangible and intangible, including, without limitation, Cash, Accounts Receivable, goods, equipment, inventory, chattel paper, documents, instruments, money, fixtures, contract rights, general intangibles, insurance proceeds, tax refunds, Retained Claims and Defenses (including Plan Administrator Litigation Claims), claims and rights of any kind, wherever situated, together with the proceeds thereof.

1.10 “**Available Funds**” shall have the meaning set forth in Section 5.6 hereof.

1.11 “**Avoidance Actions**” means Plan Administrator Litigation Claims arising under any of sections 502, 510, 541, 542, 543, 544, 545, 547, 548 through 551 and 553 of the Bankruptcy Code, or under similar or related state or federal statutes and common law, including fraudulent transfer laws, whether or not litigation has been commenced as of the Confirmation Date to prosecute such Avoidance Actions.

1.12 “**Ballot**” means a ballot for purposes of voting on the Plan.

1.13 “**Bankruptcy Code**” means title 11 of the United States Code, 11 U.S.C. § 101 *et seq.*, as amended from time to time, and 28 U.S.C. §§ 157, 158, 1334, 1408-1412, 1441 and 1452, as amended from time to time, applicable to the Cases as of the Petition Date.

1.14 “**Bankruptcy Rules**” means the Federal Rules of Bankruptcy Procedure and the Official Bankruptcy Forms, as amended, the Federal Rules of Civil Procedure, as amended, as applicable to the Cases or proceedings therein, and the Local Rules of the Court, as applicable to the Cases or proceedings therein, as the case may be.

1.15 “**Bar Date**” means the applicable deadline set by the Court for filing proofs of claim or interests in the Cases. For pre-petition Claims (other than those of

governmental units) and Administrative Claims arising on or before March 31, 2009 against the Original Debtors, the Bar Date fixed by Order of the Court was June 4, 2009; for pre-petition Claims (other than those of governmental units) and Administrative Claims arising on or before June 24, 2009 against J&D Company, LLC, the Bar Date fixed by Order of the Court is July 29, 2009 (as applicable, the “**Claims Bar Date**”). For pre-petition Claims of governmental units, in accordance with section 502(b)(9) of the Bankruptcy Code, the Bar Date for claims against the Original Debtors is July 6, 2009, and for claims against J&D Company, LLC is November 16, 2009 (as applicable, the “**Governmental Unit Bar Date**”).

1.16 “**Budget**” means that certain budget, annexed to and incorporated into that certain Eighth Amendment to Secured, Super-Priority Debtor in Possession Credit and Security Agreement, dated as of June 30, 2009 [Docket No. 626], as Attachment 1, as such budget may be amended from time to time, pertaining to and made part of the DIP Order.

1.17 “**Business Day**” means any day other than a Saturday, Sunday, and “legal holidays” (as defined in Bankruptcy Rule 9006(a)), on which commercial banks in Wilmington, Delaware are authorized to close.

1.18 “**Cases**” means the reorganization cases of the Debtors under chapter 11 of the Bankruptcy Code presently jointly administered under the caption Interlake Material Handling, Inc., *et al.*, Case No. 09-10019 and, upon the Effective Date, means the single substantively consolidated case of the Debtors provided by this Plan.

1.19 “**Cash**” means legal tender of the United States of America and equivalents thereof.

1.20 “**Claim**” means a claim against one or more of the Debtors within the meaning of section 101(5) of the Bankruptcy Code and is intended to include, without limitation, any claim, suit, demand, note, liability, setoff, recoupment or charge, and any claim for reimbursement, contribution, indemnity or exoneration.

1.21 “**Claimant**” means an Entity holding a Claim or Interest (including his, her or its successors, assigns, heirs, executors, or personal representatives).

1.22 “**Class**” means any group of Claims or Interests as classified in Article II of the Plan.

1.23 “**Confirmation Date**” means the date on which the Clerk of the Court enters the Confirmation Order.

1.24 “**Confirmation Hearing**” means the hearing at which the Court considers confirmation of this Plan.

1.25 “**Confirmation Order**” means the Order of the Court confirming this Plan pursuant to section 1129 of the Bankruptcy Code.

1.26 “**Court**” means the United States Bankruptcy Court for the District of Delaware, presiding over the Cases.

1.27 “**Creditor**” means the holder of a Claim against one or more of the Debtors as defined in section 101(10) of the Bankruptcy Code.

1.28 “**Committee**” means the Official Committee of Unsecured Creditors appointed by the Office of the United States Trustee pursuant to section 1102(a)(1) of the Bankruptcy Code.

1.29 “**Debtors**” means, collectively, Interlake Material Handling, Inc., United Fixtures Company, Inc., UFC Interlake Holding Co., Conco-Tellus, Inc. and J&D Company LLC.

1.30 “**Debtors-in-Possession**” means the Debtors in their capacity as debtors in possession in the Cases pursuant to sections 1101, 1107(a) and 1108 of the Bankruptcy Code.

1.31 “**DIP Lenders Claims**” means Allowed Claims which are any and all post-petition Claims of the DIP Lenders, the Agent and the Issuer arising under the DIP Facility, provided, however, that on the Effective Date the DIP Lenders Claim shall be reduced, collectively, by \$380,000 (the amount in connection with the funding of the Plan and the Sale Bonuses).

1.32 “**DIP Liens**” means the priming, first priority liens and security interests of the Agent, the DIP Lenders and the Issuer in any and all of the Collateral (as defined in the DIP Order) granted and perfected pursuant to the DIP Order.

1.33 “**DIP Order**” means that certain Final Order (I) Authorizing Debtors (A) to Obtain Secured Super-Priority Post-Petition Financing Pursuant to 11 U.S.C. §§ 105, 361, 362, 364(c)(1), 364(c)(2), 364(c)(3), 364(d)(1) and 364(e), and (B) to Utilize Cash Collateral Pursuant to 11 U.S.C. § 363; (II) Granting Liens, Security Interests and Superpriority Claim; (III) Granting Adequate Protection to Certain Pre-Petition Secured Parties; and (IV) Authorizing the Payment of Certain Fees and Costs Related Thereto filed in the Cases (as amended by Docket No. 495).²

1.34 “**Disallowed Claim**” means a Claim or any portion thereof that has been disallowed by a Final Order or pursuant to a duly approved compromise either made before the Effective Date by the Debtors consistent with the Bankruptcy Code or after the Effective Date by the Plan Administrator consistent with this Plan.

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

1.36 “**Disputed Claim**” means a Claim: (a) that has not been included in the Schedules or is included in the Schedules as a disputed, contingent, or unliquidated Claim; (b) for which a proof of Claim is required to be filed and no such proof of Claim has been filed; (c) for which a proof of Claim is filed in a contingent or unliquidated sum; (d) for which a proof of Claim is filed in a greater amount, or of a different nature or priority, than the amount, nature,

² Terms not otherwise defined herein shall have the meaning ascribed to them in the DIP Order.

or priority listed for such Claim in the Schedules; (e) as to which an objection or request for estimation has been filed and which objection or request has not been withdrawn, compromised, or otherwise determined by a Final Order; or (f) designated as disputed by the Plan Administrator prior to, and with such designation effective no longer than, any applicable deadline for objecting to Claims.

1.37 “**Disputed Claim Reserve**” means, in the event there exists any Disputed Claim on or after the Effective Date, Cash to be set aside by the Debtors pursuant to Section 9.3 of the Plan, in one or more separate accounts, in an amount sufficient to pay the Distributions to all Disputed Claims at the time such Distributions are made in accordance with the provisions of the Plan, if such Disputed Claims become Allowed Claims.

1.38 “**Distribution**” means any payment by the Debtors or the Plan Administrator to a Creditor on account of a Claim.

1.39 “**Distribution Account**” shall have the meaning set forth in Section 5.6 of the Plan.

1.40 “**Effective Date**” means the first Business Day after the date the Confirmation Order becomes a Final Order. However, at the option of the Debtors, the Agent, the DIP Lenders, and the Committee, a Confirmation Order subject to a pending appeal or certiorari proceeding may be considered a Final Order provided no order has been entered by any court of competent jurisdiction staying the effect of the Confirmation Order.

1.41 “**Encumbrance**” means, with respect to any interest in property, any mortgage, lien, pledge, charge, security interest, easement, or any other legally cognizable security device of any kind whatsoever affecting such interest in property.

1.42 “**Entity**” shall have the meaning set forth in section 101(15) of the Bankruptcy Code.

1.43 “**Estates**” means the bankruptcy estates of the Debtors created pursuant to section 541 of the Bankruptcy Code.

1.44 “**Exhibit**” means an exhibit attached to this Plan.

1.45 “**Exhibit Filing Date**” means the date on which Exhibits to the Plan shall be filed with the Court, which date shall be at least five days prior to the voting deadline for this Plan or such later date as may be approved by the Court.

1.46 “**Existing Equity Securities**” means all shares, stock or other equity interests in the Debtors, existing prior to the Effective Date, all options, warrants and rights (whether fixed or contingent, matured or unmatured, disputed or undisputed), contractual, legal, equitable or otherwise, to acquire any of the foregoing.

1.47 “**Fee Claim**” means a claim under sections 330 or 503 of the Bankruptcy Code for allowance of compensation and reimbursement of expenses in the Cases.

1.48 “**Final Order**” means (a) a judgment, order or other decree issued and entered by the Court, which judgment, order or other decree (i) has not been reversed or stayed and as to which the time to appeal has expired and as to which no appeal or petition for review, rehearing or certiorari is pending or (ii) with respect to which any appeal has been finally decided and no further appeal or petition for certiorari can be taken or granted; and (b) a stipulation or other agreement entered into which has the effect of any such judgment, order or other decree described in clause (a) above.

1.49 “**General Unsecured Claim**” means any Claim other than Administrative Claims, Priority Claims, Fee Claims, DIP Lenders Claims, Secured Claims, Intercompany Claims or Claims having the priority of an Interest as provided by section 510(b) of the Bankruptcy Code.

1.50 “**Initial Unsecured Funds**” means the remaining amount of the Plan Funding Amount after payment of all Administrative Claims and Priority Claims which were Allowed Claims on the Effective Date and the funding of the Administrative/Priority Claim Reserve, which amount shall be equal to or greater than \$350,000.

1.51 “**Intercompany Claim**” means any Claim held by a Debtor against another Debtor or any Claim held by an Affiliate against a Debtor.

1.52 “**Interest**” means (a) the legal, equitable, contractual and other rights (whether fixed or contingent, matured or unmatured, disputed or undisputed) of any Entity with respect to Existing Equity Securities or any other equity securities of the Debtors and (b) the legal, equitable, contractual and other rights, (whether fixed or contingent, matured or unmatured, disputed or undisputed), of any Entity to purchase, sell, subscribe to, or otherwise acquire or receive (directly or indirectly) any of the foregoing.

1.53 “**J&D Petition Date**” means May 20, 2009, the date upon which J&D Company LLC filed its Petition.

1.54 “**Mecalux Asset Purchase Agreement**” means that certain Asset Purchase Agreement dated as of December 31, 2008 by and between Mecalux USA, Inc. and Mecalux Mexico S.A. de C.V. and the Debtors, which sale closed on or about March 9, 2009.

1.55 “**Mecalux Sale**” means the sale of substantially all of the Original Debtors’ operating assets to Mecalux USA, Inc. and Mecalux Mexico S.A. de C.V. pursuant to the Mecalux Asset Purchase Agreement, which sale closed on or about March 9, 2009.

1.56 “**Original Debtors**” means UFC Interlake Holding Co., United Fixtures, Interlake, and Conco-Tellus, Inc.

1.57 “**Pension Plans**” means the two defined-benefit pension plans maintained by Interlake Material Handling Inc. known as the Interlake Material Handling Inc. Consolidated Pension Plan and the Consolidated Pension Plan for Pontiac Hourly and Dexion Salaried Employees. The Pension Plans are covered by Title IV of the Employment Retirement Income Security Act of 1974, as amended (“**ERISA**”) (29 U.S.C. § 1310 *et seq.*).

1.58 “**Petition**” means the petitions for relief filed by the Debtors with the Court pursuant to chapter 11 of the Bankruptcy Code commencing these Cases.

1.59 “**Petition Date**” means January 5, 2009, the date upon which the Original Debtors filed their Petitions.

1.60 “**Plan**” means this chapter 11 liquidating plan, as it may be further amended, modified or amended from time to time, and any exhibits and schedules thereto.

1.61 “**Plan Administrator**” means NachmanHaysBrownstein, Inc., in the person of Edward T. Gavin, or any successor to it as Plan Administrator.

1.62 “**Plan Administrator Litigation Claims**” means any and all actions, proceedings, causes of action, suits, accounts, controversies, agreements, promises, rights to legal remedies, rights to equitable remedies, rights to payment and claims, whether known, unknown, reduced to judgment, not reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, secured or unsecured and whether asserted or assertable directly or derivatively, in law, equity or otherwise, including without limitation Avoidance Actions.

1.63 “**Plan Funding Amount**” means an amount equal to the total amount of “Cash Disbursements” identified on line 34 of the Budget which have not been paid as of one day prior to the Effective Date plus \$337,149; provided that the first \$832,149 of such amount after the funding of the Unsecured Creditor Fund with \$350,000 shall be paid to the Agent (for its benefit and the benefit of the DIP Lenders and the Issuer) to the extent such funds are not paid in satisfaction of Allowed Administrative Claims or Allowed Priority Claims.

1.64 “**Post-Effective Date Committee**” shall have the meaning set forth in Section 5.17 of the Plan.

1.65 “**Pre-Petition Subordinate Credit Facility**” means that certain Credit and Security Agreement (as amended, supplemented or otherwise modified from time to time, the “Pre-Petition Subordinate Credit Agreement”) dated as of April 21, 2006, entered into among the Borrowers, Roynat Business Capital, Inc., as agent and lender, and the lenders party thereto, together with all documents, agreements and instruments entered into in connection therewith.

1.66 “**Priority Claim**” means any Claim, other than an Administrative Claim, entitled to priority in right of payment under sections 502(i) or 507(a) of the Bankruptcy Code.

1.67 “**Pro-Rata**” means a proportionate share, so that the ratio of the consideration distributed on account of an Allowed Claim in a Class to the amount of such Allowed Claim is the same as the ratio of the amount of the consideration distributed on account of all Allowed Claims in such Class to the amount of all Allowed Claims in such Class (including Disputed Claims, but excluding Disallowed Claims).

1.68 “**Professional Person**” means attorneys, accountants, appraisers, auctioneers, or other professionals within the meaning of section 327 of the Bankruptcy Code employed by Order of the Court.

1.69 **“Retained Claims and Defenses”** shall have the meaning set forth in Section 8.1 of the Plan.

1.70 **“RSS Asset Purchase Agreement”** means that certain Asset Purchase Agreement dated as of June 23, 2009 by and between Interlake Mecalux, Inc. and J&D Company LLC.

1.71 **“RSS Sale”** means the sale of a portion of J&D Company LLC’s operating assets to Interlake Mecalux, Inc.

1.72 **“Sales”** means the RSS Sale, the Mecalux Sale, and any and all other sales or liquidation of any Assets of any of the Debtors.

1.73 **“Scheduled”** means, with respect to any Claim or Interest, the status, priority, and amount, if any, of such Claim or Interest as set forth in the Schedules.

1.74 **“Schedules”** means the schedules of assets and liabilities and the statement of financial affairs filed in each of the Cases by the Debtors, as such schedules or statements have been or may be further modified, amended or supplemented from time to time in accordance with Bankruptcy Rule 1009 or orders of the Court.

1.75 **“Secured Claim”** means the portion of an Allowed Claim that does not otherwise constitute the Subordinate Lender’s Claim or a DIP Lender Claim and that is (a) secured by a lien against any Assets, which lien is valid, perfected and enforceable under applicable law and is not subject to avoidance under the Bankruptcy Code or other applicable law, but only to the extent of the value of the Assets securing such Claim as determined in accordance with section 506(a) of the Bankruptcy Code or (b) subject to setoff by the holder of such Claim under section 553 but only to the extent of such setoff right.

1.76 **“Subordinate Lender”** means Roynat Business Capital, Inc., as agent and lender under the Pre-Petition Subordinate Credit Facility.

1.77 **“Subordinate Lender's Claim”** means the Allowed General Unsecured Claim of the Subordinate Lender in the amount of \$11,445,000.

1.78 **“Unclaimed Property”** means any Cash that is unclaimed on the 90th day following attempted Distribution of such Cash to the holder of an Allowed Claim. Unclaimed Property shall include (a) checks (and the funds represented thereby) which have been returned as undeliverable without a proper forwarding address, (b) funds for checks which have not been negotiated, and (c) checks (and the funds represented thereby) which were not delivered because of the absence of a proper address to which to deliver such property.

1.79 **“Unsecured Creditor Fund”** means the bank account to be opened and/or maintained by the Plan Administrator in which the Plan Funding Amount (which amount on the Effective Date shall be required to equal or exceed \$350,000) and all the proceeds from the Plan Administrator Litigation Claims are deposited.

1.80 **“Untimely Filed Claim”** means any Claim filed after the Bar Date or other deadline set by the Court for filing such Claim.

1.81 **Rules of Interpretation.** For purposes of this Plan, unless otherwise provided herein: (a) whenever from the context it is appropriate, each term, whether stated in the singular or the plural, will include both the singular and the plural; (b) each pronoun stated in the masculine, feminine or neuter includes the masculine, feminine and neuter; (c) unless otherwise provided in this Plan, any reference in this Plan to a contract, instrument, release or other agreement or document being in particular form or on particular terms and conditions means that such document will be substantially in such form or substantially on such terms and conditions; (d) any reference in this Plan to an existing document or schedule filed or to be filed means such document or schedule, as it may have been or may be amended, modified or supplemented pursuant to this Plan; (e) any reference to an entity as a holder of a Claim or Interest includes that entity’s successors and assigns; (f) all references in this Plan to Sections, Articles and Exhibits are references to Sections, Articles and Exhibits of or to this Plan; (g) the words “herein,” “hereunder and “hereto” refer to this Plan in its entirety rather than to a particular portion of this Plan; (h) captions and headings to Articles and Sections are inserted for convenience of reference only and are not intended to be a part of or to affect the interpretation of this Plan; (i) subject to the provisions of any contract, Articles of Incorporation, Bylaws, instrument, release or other agreement or document entered into in connection with this Plan, the rights and obligations arising under this Plan shall be governed by, and construed and enforced in accordance with federal law, including the Bankruptcy Code and Bankruptcy Rules; (j) the rules of construction set forth in section 102 of the Bankruptcy Code will apply; and (k) the provisions of the Plan shall control over the contents of the Disclosure Statement; the provisions of the Confirmation Order shall control over the contents of the Plan.

1.82 **Computation of Time.** In computing any period of time prescribed or allowed by the Plan, unless otherwise expressly provided, the provisions of Bankruptcy Rule 9006(a) shall apply.

1.83 **References to Monetary Figures.** All references in the Plan to monetary figures shall refer to United States of America currency, unless otherwise expressly provided.

1.84 **Exhibits.** All Exhibits are incorporated into and are a part of the Plan as if set forth in full herein and, to the extent not annexed hereto, such Exhibits shall be filed with the Court on or before the Exhibit Filing Date. After the Exhibit Filing Date, copies of Exhibits can be obtained upon written request to counsel for the Debtors, Daniel J. McGuire, Winston & Strawn LLP, 35 West Wacker Drive, Chicago, Illinois 60601, or by downloading such Exhibits from the Debtors’ website at <http://www.kccllc.net/interlake>. To the extent any Exhibit is inconsistent with the terms of the Plan, unless otherwise ordered by the Court, the non-Exhibit portion of the Plan shall control.

ARTICLE II
CLASSIFICATION OF CLAIMS AND INTERESTS

For the purpose of this Plan, Claims and Interests are divided into the following classes. A proof of claim asserting a Claim, which is properly included in more than one class, is included in each such class to the extent that it qualifies within the description of such class.

2.1 Class 1. Secured Claims. Class 1 consists of all Secured Claims that do not otherwise constitute the Subordinate Lender's Claim or a DIP Lender Claim. Class 1 Claimants primarily consist of those Entities that hold security deposits. Each holder of such a Claim shall be considered to be in its own separate subclass within Class 1 and each subclass will be deemed a separate Class for purposes of this Plan. Class 1 Claims are impaired under the Plan.

2.2 Class 2. General Unsecured Claims. Class 2 consists of all General Unsecured Claims. Class 2 Claims are impaired under the Plan.

2.3 Class 3. Interests. Class 3 consists of all Interests and all Claims having the priority of Interests as provided by section 510(b) of the Bankruptcy Code. Class 3 Interests are impaired under the Plan.

2.4 Claims and Interests Classified. For purposes of voting and all confirmation matters, except as otherwise classified herein, all Claims (except for Administrative Claims, Priority Claims, DIP Lenders Claims, Fee Claims and Intercompany Claims) and all Interests are classified as set forth in Article II of this Plan.

2.5 Other Claims. As provided in section 1123(a)(1) of the Bankruptcy Code, Administrative Claims, DIP Lenders Claims, Fee Claims, Priority Claims and Intercompany Claims shall not be classified for purposes of voting or receiving Distributions under the Plan. Rather, all such Claims shall be treated separately as unclassified Claims pursuant to the terms set forth in Article III of this Plan.

ARTICLE III
TREATMENT OF UNCLASSIFIED CLAIMS

In accordance with section 1123(a)(1) of the Bankruptcy Code, DIP Lenders Claims, Administrative Claims, Priority Tax Claims, and Intercompany Claims have not been classified and, thus, are excluded from the Classes of Claims and Interests set forth in Article IV.

3.1 Administrative Claims. All Administrative Claims shall be treated as follows:

(a) **Time for Filing Administrative Claims.** The holder of an Administrative Claim other than (i) a Fee Claim or (ii) a liability incurred and paid in the ordinary course of business by the Debtors, must file with the Court and serve on the Debtors and their counsel, a motion or request for the payment of such Administrative Claim within forty-five (45) days after the Effective Date unless such Administrative

Claim arose against the Original Debtors on or prior to March 31, 2009 or J&D Company, LLC on or before June 24, 2009, in which case the holder of such Administrative Claim is required to file such claim on or before the applicable Claims Bar Date. Such motion or request must include, at minimum, (i) the name of the holder of the claim, (ii) the amount of the claim, and (iii) the basis of the claim. Furthermore, all Entities asserting Administrative Claims that do not fall within Section 3.1(b) of the Plan shall file a motion or request for the payment of such administrative claim within forty-five (45) days of the Effective Date or be forever barred from asserting any such Administrative Claim, unless such Administrative Claim arose against the Original Debtors on or prior to March 31, 2009 or J&D Company, LLC on or before June 24, 2009 in which case the holder of such Administrative Claim is required to file such claim on or before the applicable Claims Bar Date or be forever barred from asserting any such Administrative Claim. Failure to file a motion or request for payment timely and properly shall result in the Administrative Claim being forever barred and discharged. The Debtors shall provide notice of the bar date for applicable Administrative Claims, which notice may be included with the solicitation materials for the Plan and Disclosure Statement, or any notice of entry of the Confirmation Order or the Effective Date.

(b) Time for Filing Fee Claims. Each Professional Person who holds or asserts an Administrative Claim that is a Fee Claim incurred before the Effective Date shall be required to file with the Court a fee application within sixty (60) days after the Effective Date. Failure to file the fee application timely shall result in the Fee Claim being forever barred and discharged.

(c) Allowance of Administrative Claims. An Administrative Claim with respect to which notice is required and which has been properly filed pursuant to this Plan shall become an Allowed Administrative Claim if no objection is filed within ninety (90) days of the Effective Date. If an objection is filed within such ninety-day period, the Administrative Claim shall become an Allowed Administrative Claim only to the extent allowed by Final Order. An Administrative Claim that is a Fee Claim, and with respect to which a fee application has been properly filed pursuant to Section 3.1(b) of the Plan, shall become an Allowed Administrative Claim only to the extent allowed by Final Order.

(d) Payment of Allowed Administrative Claims. Each holder of an Allowed Administrative Claim, including Allowed Fee Claim, shall receive (i) the amount of such holder's Allowed Claim on the later of the Effective Date or the Allowance Date, (ii) such other less favorable treatment as may be agreed upon in writing by the Debtors and such holder, or (iii) as may be otherwise ordered by the Court; provided that an Administrative Claim representing a liability incurred in the ordinary course of business by one or more of the Debtors may be paid in the ordinary course of business; provided, however, that the aggregate amount of Cash required on the Effective Date to satisfy all Allowed Administrative Claims and Allowed Fee Claims cannot, in the aggregate, exceed an amount equal to the Plan Funding Amount *less* the amount needed to pay all Allowed Priority Claims *less* \$350,000.

3.2 DIP Lenders Claims. Each holder of a DIP Lender Claim shall receive all proceeds from the collection or liquidation of Collateral (as defined in the DIP Order), including, without limitation, from collection of domestic and foreign Accounts Receivable, any funds returned on account of undrawn cash collateralized letters of credit and funds recovered from any and all Sales except to the extent set forth herein.

3.3 Priority Claims. Each holder of an Allowed Priority Claim shall receive: (i) the amount of such holder's Allowed Claim on the later of the Effective Date or the Allowance Date; (ii) over a period through the fifth anniversary of the Petition Date for a Claim arising against the Original Debtors (or, as applicable, the J&D Petition Date for a Claim arising against J&D Company LLC), deferred cash payments in an aggregate amount equal to such allowed priority tax claim, plus interest on such aggregate amount over such period; or (iii) such other treatment as may be agreed upon in writing by the Debtors and such Creditor; provided, however, that the aggregate amount of Cash required on the Effective Date to satisfy all Allowed Priority Claims cannot, in the aggregate, exceed an amount equal to the Plan Funding Amount *less* the amount needed to pay all Allowed Administrative Claims *less* \$350,000.

3.4 Intercompany Claims. On the Effective Date all Intercompany Claims will be discharged.

3.5 Unused Plan Funding Amount. In the event the Plan Funding Amount exceeds the amount of funds necessary to satisfy Allowed Administrative Claims and Allowed Priority Claims, any such excess Plan Funding Amount (after the funding of the Unsecured Creditor Fund with \$350,000) shall be paid to the Agent (for its benefit and the benefit of the DIP Lenders and the Issuer) in an amount equal to the lesser of (i) \$495,000 or (ii) such excess Plan Funding Amount. The Plan Administrator shall provide the Agent with monthly reports regarding the Plan Funding Amount, receipts and the status and payment of Claims. In no event shall the amount deposited in the Unsecured Creditor Fund on the Effective Date be less than \$350,000.

ARTICLE IV

TREATMENT OF CLASSIFIED CLAIMS AND INTERESTS

4.1 Class 1. Secured Claims. Class 1 is impaired. Holders of Class 1 Claims shall be given one of the following three options at the discretion of the Plan Administrator: (i) Assets securing an Allowed Class 1 Claim may be abandoned to the Claimant as soon as practicable after the Effective Date, with the holder allowed to exercise its legal rights and remedies against such Assets pursuant to applicable non-bankruptcy law (including the exercise of setoff rights); (ii) the Claimant shall retain its Encumbrance against such Assets and, as soon as practicable after the Effective Date or on such later date agreed to by the Claimant, the Claimant shall receive a Cash Distribution equal to the value of such Assets either as determined by the Court at or before the Confirmation Hearing or as agreed by the Claimant and the Plan Administrator and, upon such payment, the Encumbrance against the Assets shall be terminated and extinguished; or (iii) each Allowed Claim shall be reinstated and rendered unimpaired in accordance with section 1124(2) of the Bankruptcy Code, notwithstanding any contractual provision or applicable nonbankruptcy law that entitles the holder of an Allowed Claim to

demand or to receive payment of such Allowed Claim prior to the stated maturity of such Allowed Claim from and after the occurrence of a default.

4.2 Class 2. General Unsecured Claims. Class 2 is impaired. Each holder of an Allowed Class 2 Claim shall receive Pro-Rata distributions of amounts from the Unsecured Creditor Fund from time to time after the Effective Date as the Plan Administrator may determine with the Post-Effective Date Committee or as ordered by the Court.

4.3 Class 3. Interests. Class 3 is impaired. On the Effective Date, all Interests shall be deemed canceled and extinguished, and shall be of no further force and effect, whether surrendered for cancellation or otherwise, and there shall be no distribution to the holders of Interests. Each holder of a Class 3 Interest is conclusively presumed to have rejected the Plan pursuant to section 1126(g) of the Bankruptcy Code. Therefore, holders of Class 3 Interests are not entitled to vote to accept or reject the Plan.

4.4 Insured Claims. Notwithstanding any other provision of this Plan, (i) any Claim as to which insurance coverage exists and is paid shall not receive a Distribution hereunder but, rather, shall be paid exclusively as provided under the applicable policy or policies of insurance, unless the Claim is underinsured, in which case, the Allowed Claim (to the extent underinsured) shall be treated as provided in Article IV and (ii) the Plan Administrator, following consultation with the Post-Effective Date Committee, may enter into an agreement with the Claimant allowing the holder to pursue a recovery from the insurer.

ARTICLE V

PROVISIONS FOR EXECUTION OF THE PLAN

From and after the Effective Date, Interlake Material Handling, Inc. shall take all steps and execute all documents necessary to effectuate the provisions contained in this Plan. The following provisions shall constitute the principal means for the implementation of this Plan.

5.1 Substantive Consolidation. All Assets and all liabilities of all Debtors shall be consolidated into Interlake Material Handling, Inc., to be renamed IMH, Inc. in accordance with Section 5.14 hereof. Each of the Debtors is a separate corporate entity. The Debtors have a consolidated cash management system. On the Effective Date, pursuant to the Plan and the Confirmation Order, the Estates of all Debtors shall be substantively consolidated for all purposes, such that:

(a) title to all Assets of all Estates shall transfer to and vest with the IMH, Inc. free and clear of all Encumbrances (exclusive of the DIP Liens which shall continue and remain fully enforceable), Claims, and other interests except as otherwise expressly provided by this Plan or the Confirmation Order; provided, however, that the Agent (for its benefit and for the benefit of the DIP Lenders and the Issuer) shall have the option in its discretion to direct the Plan Administrator to abandon to the Agent (for its benefit and for the benefit of the DIP Lenders and the Issuer) any or all Assets that constitute Collateral and the Agent (for its benefit and for the benefit of the DIP Lenders and the Issuer) shall be allowed to exercise its legal rights and remedies against such Collateral pursuant to applicable non-bankruptcy law (including the exercise of setoff rights);

(b) IMH, Inc. shall be the successor to all of the Debtors under the Mecalux Asset Purchase Agreement, the RSS Asset Purchase Agreement, and any other asset purchase agreements or similar agreements for the sale or other disposition of any other Assets of any Debtor;

(c) all Intercompany Claims between Debtors are eliminated;

(d) each and every Claim filed or scheduled in the individual case of any of the Debtors (other than a Claim of one of the Debtors) shall be treated as one single Claim against IMH, Inc. for Distribution purposes;

(e) as a result of such substantive consolidation, any reports to the Office of the United States Trustee, and the calculation and payment of quarterly fees, subsequent to the Effective Date shall be based on the IMH, Inc. case, not on the Debtors' five original, separate Cases;

(f) United Fixtures Company, Inc., UFC Interlake Holding Co., Conco-Tellus, Inc., and J&D Company LLC shall be deemed dissolved immediately following the transfer of their Assets and liabilities to IMH, Inc.; and

(g) from and after the Effective Date, the caption of this case shall be In re IMH, Inc., f/k/a Interlake Material Handling, Inc., Case No 09-10017 (Substantively Consolidated).

Nothing herein shall be deemed to allow recovery on duplicate Claims and the holder of each Allowed Claim against any of the Debtors shall be entitled to only a single satisfaction of that Allowed Claim.

5.2 DIP Lenders Settlement. This Plan effectuates a settlement of the Claims of the DIP Lenders against the Debtors as agreed to by the Debtors, the DIP Lenders, the Subordinate Lender and the Committee. The DIP Liens shall continue in and to the Collateral notwithstanding the transfer of title to such assets to the Plan Administrator on the Effective Date pursuant to Section 5.1(a) hereof. Pursuant to the Plan, the Agent (for its benefit and for the benefit of the DIP Lenders and the Issuer) shall receive all proceeds from the collection or liquidation of Collateral (as defined in the DIP Order), including without limitation from collection of domestic and foreign Accounts Receivable, any funds returned on account of undrawn cash collateralized letters of credit, funds recovered from the Mecalux Sale escrow and all proceeds from any and all Sales. Payment of such amount shall be in full and final satisfaction of the DIP Lenders Claims. The DIP Lenders waive the right to receive payment of any unsecured portion of the DIP Lenders Claims from the Plan Funding Amount, the Administrative/Priority Claim Reserve or the Unsecured Creditor Fund. The DIP Lenders shall reduce the amount of the DIP Lenders Claims by \$380,000 in connection with the funding of the Plan and as part of the compromise embodied in the Plan. In exchange for the agreement to pay the Plan Funding Amount as a final draw under the DIP Financing, the DIP Lenders, both in their capacity as DIP Lenders and as Pre-Petition Senior Lenders, the Agent, the Pre-Petition Senior Agent, and the Issuer, as well their current and former officers, directors, members, employees, agents, stockholders, managers, affiliates, partners, advisors and professionals are

receiving a full release of any and all causes of action against them related to the Debtors, including the settlement of that certain adversary proceeding filed in connection with the Chapter 11 Cases, styled *Official Committee of Unsecured Creditors v. National City Business Credit, Inc. and Roynat Business Capital, Inc.*, Adv. Proc. No. 09-50893 (the “**Committee Challenge**”) as provided in Section 10.5 of the Plan.

5.3 Subordinate Lender Settlement. This Plan effectuates a settlement of the Claims of the Subordinate Lender against the Debtors as agreed to by the Debtors, the DIP Lenders, the Subordinate Lender and the Committee. Pursuant to the Plan, the Subordinate Lender shall receive no distribution on account of its alleged secured claim. The Subordinate Lender shall retain payments made to it pursuant to the DIP order and shall have an Allowed General Unsecured Claim in the amount of \$11,445,000. Notwithstanding anything in the Intercreditor Agreement to the contrary, the Subordinate Lender shall not be required to turn over any distribution received on account of the Subordinate Lender’s Claim to the DIP Lenders (either in their capacity as DIP Lenders or as Pre-Petition Senior Lenders). In addition, as provided in Section 10.5 of the Plan, the Subordinate Lender and its current and former officers, directors, members, employees, agents, stockholders, managers, affiliates, partners, advisors and professionals shall receive a release on the same terms and conditions as provided to the DIP Lenders.

5.4 General Provisions. The Assets shall be held by the Plan Administrator in trust for Creditors and shall be liquidated and distributed only in accordance with this Plan. The source for all Distributions and payments authorized by this Plan shall be the Assets. After the Effective Date, the Plan Administrator shall promptly liquidate Assets other than Cash. The Plan Administrator shall remit any and all Cash and non-cash proceeds realized from the Collateral in which it shall come into custody, possession or control to the Agent (for its benefit and for the benefit of the DIP Lenders and the Issuer) within three (3) business days of the Plan Administrator’s receipt of such Cash and/or proceeds.

5.5 Post Effective Date Operations and Management. From and after the Effective Date, IMH, Inc. will continue to exist for the purpose of implementing this Plan, fulfilling its duties and obligations and exercising its rights and powers under this Plan and conducting any activity consistent with this Plan and Court orders entered in the Cases and shall do so without further action, consent or approval of its board of directors, officers, managers, or Interest holders. IMH, Inc. shall conduct no business after the Effective Date other than winding up its affairs in accordance with applicable law, Court orders and the provisions of this Plan. Except as otherwise provided in this Plan or the Confirmation Order, IMH, Inc. may be operated without any limitation or restriction by, and without any requirement to comply with, the Bankruptcy Code, Bankruptcy Rules or Guidelines of the Office of the United States Trustee.

IMH, Inc. shall, consistent with the interests of Creditors and the exercise of reasonable business judgment: (i) undertake those transactions that are necessary, advantageous or practicable to obtain the maximum value from the Assets; and (ii) endeavor in good faith and without undue delay to liquidate all of the Assets by collecting, realizing or prosecuting such assets including enforcement and prosecution of the Retained Claims and Defenses. IMH, Inc. may sell, lease, license, transfer, destroy, abandon or otherwise transfer or dispose of Assets. In

the discretion of IMH, Inc., Assets other than Cash may be offered for sale in bulk, in individual units, or in any combination, and on any terms, including sales on credit.

From and after the Effective Date, IMH, Inc. shall be managed and governed by the Plan Administrator, who shall act as the agent and representative of IMH, Inc. and shall be deemed its sole director, secretary and chief executive and financial officer to the extent required by applicable law or for purposes of executing agreements, instruments and other documents on behalf of IMH, Inc. The Plan Administrator shall, in consultation with the Post-Effective Date Committee, subject to the terms of this Plan, be empowered to effect all actions necessary to perform and enforce the duties, obligations and rights of IMH, Inc. under this Plan, Court orders and applicable law including (a) liquidating the Assets, including, but not limited to, prosecuting the Plan Administrator Litigation Claims for the benefit of Creditors, (b) reviewing, objecting to, negotiating, settling or otherwise compromising any Retained Claims or Defenses, (c) executing agreements, instruments, and other documents, (d) resolving Disputed Claims and Disputed Interests, (e) making Distributions and paying expenses of administering the Plan, (f) employing professionals, (g) exercising the rights, power and authority of IMH, Inc. under applicable provisions of this Plan and bankruptcy and non-bankruptcy law, (h) furnishing such information regarding administration of the Plan as may be requested by parties in interest unless otherwise ordered by the Court, (i) exercising such other powers as may be vested in the Plan Administrator by this Plan or Court order or as deemed by the Plan Administrator to be necessary and proper in its sole discretion to implement the provisions of this Plan, (j) winding up the affairs of IMH, Inc., (k) dissolving IMH, Inc. pursuant to applicable non-bankruptcy law after its affairs have fully wound up pursuant to the provisions of this Plan and (l) closing the Cases. All actions taken by the Plan Administrator shall be deemed approved pursuant to the applicable general corporation law of the state in which IMH, Inc. is incorporated without any requirement of further action by its existing board of directors, officers, managers or Interest holders.

If the original Plan Administrator or any successor Plan Administrator resigns or is terminated, a successor Plan Administrator shall be selected by the Post-Effective Date Committee.

5.6 Cash. Upon the occurrence of the Effective Date, all Cash in an amount equal to the Plan Funding Amount shall be transferred from the Debtors to IMH, Inc. and deposited into a distribution account, which shall be maintained at a bank or other financial institution determined in the Plan Administrator's discretion consistent with this Plan (the "**Distribution Account**"). The funds to effect the payments under this Plan will be generated from (i) Cash on hand in any deposit account of the Debtors, which shall be transferred to IMH, Inc. as provided herein, (ii) proceeds from the liquidation of Assets including prosecution of any Plan Administrator Litigation Claims or other claims against third parties, and (iii) any other funds available to or received by IMH, Inc. (all as described herein, the "**Available Funds**").

5.7 Professional Fees Incurred After the Effective Date. The Plan Administrator (and/or the Post-Effective Date Committee, if applicable) shall be paid on an hourly basis for services rendered and reimbursed for reasonable out of pocket expenses incurred after the Effective Date only from the Unsecured Creditor Fund. The Plan Administrator (and/or

the Post-Effective Date Committee, if applicable) shall use such of its employees as it deems necessary. The Plan Administrator (and/or the Post-Effective Date Committee, if applicable) shall also hire such professionals and consultants, including, without limitation, counsel, as it deems necessary on an hourly or other basis, including, without limitation, professionals that advised the Debtors or the Committee before the Effective Date without further order of the Court, which professionals and consultants, if any, shall be paid for services rendered and reimbursed for reasonable out of pocket expenses incurred after the Effective Date only from the Unsecured Creditor Fund.

5.8 Limitation of Liability of the Plan Administrator. No action or claim may be asserted against the Plan Administrator or the Post-Effective Date Committee in any court without first obtaining approval of the Court, and, in such event, any such action must be prosecuted before the Court, which shall retain jurisdiction to adjudicate any such actions. The Plan Administrator and the Post-Effective Date Committee are acting solely as fiduciaries on behalf of IMH, Inc. and the recovery of any claim asserted against the Plan Administrator or the Post-Effective Date Committee shall be limited to the Assets that the Plan Administrator of the Post-Effective Date Committee is administering. Neither the Plan Administrator, any of its employees, nor the Post-Effective Date Committee or its members shall have any personal liability for serving in a fiduciary capacity, except for willful misconduct or negligence.

5.9 Cancellation of Existing Equity Securities. Except as otherwise provided herein, on the Effective Date, all Existing Equity Securities shall be cancelled and shall be of no further force and effect, without any further action on the part of any Entity. The holders or parties to such cancelled Existing Equity Securities will have no remaining rights against the Debtors or the Estates whether arising from or relating to such documents or the cancellation thereof except as provided for holders of Allowed Interests in Class 3 under Article III of this Plan.

5.10 Documents. Prior to the Effective Date, the Debtors are authorized and directed to execute and deliver all documents and to take and to cause to be taken all action necessary or appropriate to execute and implement the provisions of this Plan. Upon the occurrence of the Effective Date, IMH, Inc. is authorized and directed to execute and deliver all documents and to take and to cause to be taken all action necessary or appropriate to execute and implement the provisions of this Plan.

5.11 Disbursements and Investment of Funds. All Distributions under this Plan shall be made by IMH, Inc. through the Plan Administrator who shall also act as the “**Disbursing Agent**”. The Plan Administrator, in consultation with the Post-Effective Date Committee, shall invest funds from the liquidation of the Assets pending Distribution to holders of Allowed Claims consistent with section 345(a) of the Bankruptcy Code. The Plan Administrator shall be authorized to use the funds in the Distribution Account to pay for post-confirmation operating expenses incurred by IMH, Inc., the Plan Administrator and their professionals and consultants in connection with the implementation and administration of this Plan.

5.12 Final Decree. After consummation of the Plan and as soon as there are no pending matters for which the Cases must remain open, the Plan Administrator shall file with the

Court a motion to close these Cases, including the preparation and filing of a final accounting and report of IMH, Inc.'s administration, and request that the Court issue a final decree.

5.13 Corporate Action. Each of the matters provided for under the Plan involving the corporate structure of the Debtors or corporate action to be taken by or required of the Debtors will, as of the Effective Date, be deemed to have occurred and be effective as provided herein, and will be authorized, approved and, to the extent taken prior to the Effective Date, ratified in all respects without any requirement of further action by stockholders, creditors, or directors of the Debtors.

5.14 Renaming of Interlake Material Handling, Inc. As of the Effective Date, Interlake Material Handling, Inc. shall be renamed IMH, Inc.

5.15 Dissolution of Committee. Upon the Effective Date, the Committee shall be dissolved automatically, whereupon its members, professionals, and agents shall be released from any further duties and responsibilities in the Cases and under the Bankruptcy Code, except with respect to applications for Fee Claims or reimbursement of expenses incurred as a member of the Committee and any motions or other actions seeking enforcement or implementation of the provisions of this Plan or the Confirmation Order.

5.16 Tax Returns. The Plan Administrator shall be authorized to prepare or cause to be prepared, and file on behalf of the Debtors and the Estates all state and federal tax returns required to be filed by the Debtors and the Estates under applicable law and shall pay from the Assets, if any, taxes due, if any, in connection with such returns. The Plan Administrator and the Post-Effective Date Committee shall have no personal liability to the Debtors, the Estates, or Creditors or Interest holders, for any tax due or the accuracy of the tax returns filed on behalf of the Debtors or the Estates.

5.17 Post Effective Date Committee. On the Effective Date there shall be formed a Post-Effective Date Committee (the "**Post Effective Date Committee**") whose duties shall include consulting with the Plan Administrator with respect to (i) the timing of Distributions to unsecured creditors, (ii) the prosecution of Avoidance Actions, (iii) the claims reconciliation process conducted by the Plan Administrator and (iv) such other matters as are designated herein. The Post-Effective Date Committee shall consist of three (3) former members of the Committee to be designated by the Committee prior to the Effective Date.

ARTICLE VI

PROVISIONS GOVERNING DISTRIBUTIONS AND GENERAL PROVISIONS

6.1 Distributions. Distributions pursuant to this Plan shall be made by the Plan Administrator as provided herein. It is estimated that distributions will begin within six (6) months of the Effective Date to the extent practicable and in accordance with the terms of the Plan.

(a) **General Provisions.** All Distributions shall be made from Available Funds. Distributions to the holders of Allowed Claims shall be made in such priority and such amount as are provided by this Plan or in such lesser priority and amount as agreed to by the holder of an Allowed Claim. No distributions may be made

to the holders of Allowed Claims unless adequate reserves are established for the payment of Disputed Claims of equal priority. Distributions to the holders of Allowed Claims shall be made at such time as is provided by this Plan or at such later time as agreed to by the holder of an Allowed Claim. If the time for or amount of a Distribution is not fixed, the Distribution shall be made as the Plan Administrator determines in consultation with the Post-Effective Date Committee and in a reasonably prudent manner and may be made in full or on a Pro-Rata basis or on an interim or final basis depending on (i) the amount of Allowed and Disputed Claims, (ii) the amount of Available Funds and (iii) the then projected expenses of implementing this Plan and proceeds from Assets. Interim Distributions may be made to holders of Allowed Claims prior to the resolution by Final Order or otherwise of all Disputed Claims. Interim Distributions shall not be made if the aggregate amount of Cash to be distributed is less than the anticipated cost of such Distribution. If the expenses of the final Distribution of Assets would exceed the amount to be distributed, the Distribution shall not be made and the remaining Assets, if any, shall be paid into the Court and disbursed in accordance with chapter 129 of title 28 of the United States Code.

(b) Delivery of Distributions. Distributions and deliveries to holders of Allowed Claims will be made at the addresses set forth on the proofs of claim filed by the holders or, if no proof was filed, at the address shown in the Schedules (including any amendments thereto) filed in these Cases as of the Confirmation Date or at such other address as a holder instructs the Plan Administrator to use. If any Distribution is returned as undeliverable, the Plan Administrator may make reasonable efforts to obtain a current address to enable a Distribution to be made hereunder. Notwithstanding any other provision hereunder, the Plan Administrator may provide notice of rights to a Distribution in place of a Cash Distribution to any holder of an Allowed Claim if (i) a prior Distribution to such holder was returned as undeliverable without a proper forwarding address and (ii) such holder has not subsequently provided a new address to the Plan Administrator. Such a notice shall be treated as a Cash Distribution for purposes of determining whether it becomes Unclaimed Property.

(c) Means of Cash Payment. Cash Distributions shall be in U.S. Dollars and shall be made, in the Plan Administrator's discretion, either (i) by check, draft or warrant drawn on a domestic bank delivered by first-class mail (or by other equivalent or superior means as determined by the Plan Administrator) or (ii) by wire transfer from a domestic bank as instructed by the holder of an Allowed Claim.

(d) Time Bar to Cash Payments. Checks issued by the Plan Administrator with respect to Allowed Claims will be null and void if not cashed within ninety (90) days of the date of their issuance. Requests for reissuance of any check shall be made to the Plan Administrator by the holder of the Allowed Claim with respect to which the check originally was issued. Any claim with respect to such a voided check must be made on or before ninety (90) days after the date of issuance of the check. After the date, all claims with respect to void checks will be discharged and forever barred, and the Cash, including interest earned, if any, shall be revested in the Unsecured Creditor Fund.

(e) Unclaimed Property. For a period of ninety (90) days following the date on which the related Distribution was first attempted, Unclaimed Property shall be held solely for the benefit of the holders of Allowed Claims who have failed to claim such property. During such period, Unclaimed Property due the holder of an Allowed Claim shall be released from Available Funds, without any interest, and disbursed to such holder upon presentation of proper proof of entitlement. At the end of such period, the holders of Allowed Claims theretofore entitled to Unclaimed Property shall cease to be entitled thereto, and such Unclaimed Property shall be added to the Assets and distributed in accordance with this Plan. The Plan Administrator and the Post-Effective Date Committee shall have no liability to any Entity for any Unclaimed Property that reverts to the Assets. Upon such reversion, the Claim of any Claim holder or their successors with respect to such property shall be discharged and forever barred notwithstanding any federal or state escheat laws to the contrary.

(f) Setoffs. The Plan Administrator may, but will not be required to, set off or recoup against any Claim and any payments to be made pursuant to the Plan with respect to the Claim, any Retained Claims or Defenses that the Debtors may have against the Claimant, but neither the failure to do so nor the allowance of any Claim hereunder will constitute a waiver or release by IMH, Inc. or the Debtors of any such claims, rights and Plan Administrator Litigation Claims that the Debtors may possess against such Claimant.

(g) De Minimis Distributions and Rounding. No interim Cash payment of less than twenty-five dollars (\$25.00) will be made by the Plan Administrator to any Creditor; provided, however, such Creditor will receive, at the time of the final Distribution, a Distribution equal to the cumulative Pro-Rata Distribution paid to all other holders of allowed Claims in its Class. The amount of all Distributions that otherwise call for a fraction of a cent shall be rounded to the nearest cent up or down with half cents or less being rounded down.

(h) Disputed Claims. No holder of a Disputed Claim shall be entitled to receive (i) any Distribution greater than the amount reserved for such Claim as part of the Disputed Claim Reserve or (ii) any interest or other compensation for delays in making a Distribution except, and only to the extent that, this Plan expressly authorizes payment of interest on an Allowed Claim. The Plan Administrator and the Post-Effective Date Committee shall have no responsibility or liability for any loss to or of any amount reserved for Disputed Claims.

(i) Disputes Regarding Distributions. In the event of a dispute as to the right to receive any payment or Distribution to be made under this Plan, the Plan Administrator may either defer such payment or Distribution until the dispute is resolved or interplead the amount of the payment or Distribution for resolution of the dispute by the Court. In either event, no interest or compensation shall be due as a result of any delay in the making or receipt of the payment or Distribution.

(j) Saturday, Sunday or Legal Holiday. If any payment or act under the Plan is required to be made or performed on a date that is not a Business Day,

then the making of such payment or the performance of such act may be completed on the next succeeding Business Day, but will be deemed to have been completed as of the required date.

6.2 Notices. Any notice described in or required by the terms of this Plan or the Bankruptcy Code and Rules shall be in writing and, if by facsimile or personal service, shall be deemed to have been given when actually received, or if by mail, deemed given three (3) Business Days after the date when mailed by certified mail, postage prepaid, return receipt requested, and one (1) Business Day, if sent by a nationally recognized overnight courier service, and addressed as follows:

(a) If to the Plan Administrator, addressed to:

Edward T. Gavin
NachmanHaysBrownstein, Inc.
919 Market Street
Suite 1410
Wilmington, DE 19801

(b) With a copy to Counsel:

Lowenstein Sandler PC
Thomas A. Pitta
John K. Sherwood
65 Livingston Avenue
Roseland, New Jersey 07068

(c) If to Debtors' counsel, addressed to:

Daniel J. McGuire,
Winston & Strawn LLP
35 West Wacker Drive
Chicago, Illinois 60601

-and-

M. Blake Cleary
Young Conaway Stargatt & Taylor, LLP
The Brandywine Building
1000 West Street, 17th Floor
Wilmington, Delaware 19801

All notices shall be served on the above parties, and upon any other parties entitled to receive such notices.

6.3 Default. No default shall be declared under this Plan unless any payment or performance due under the Plan shall not have been made or deemed made within thirty (30) days after written notice of the default to the Plan Administrator and counsel for the Debtors. The Plan Administrator shall have thirty (30) days after receipt of written notice of any default under the Plan in which to cure such default.

6.4 Cramdown Provision and Confirmation Request. In the event that sufficient votes to confirm this Plan are not received, the Debtors request confirmation of the Plan pursuant to the provisions of section 1129(b) of the Bankruptcy Code. Otherwise, the Debtors request confirmation of this Plan pursuant to the provisions of section 1129(a) of the Bankruptcy Code.

ARTICLE VII EXECUTORY CONTRACTS

7.1 Rejection of Executory Contracts and Unexpired Leases. Upon the Effective Date, all executory contracts and unexpired leases that exist between any one of the Debtors and any Entity shall be deemed automatically rejected by the Debtors, except for (A) the Mecalux Asset Purchase Agreement, (B) the RSS Asset Purchase Agreement, and (C) any executory contract or unexpired lease (i) that has been rejected pursuant to an order of the Court entered prior to the Confirmation Date; (ii) that has been assumed pursuant to an order of the Court entered prior to the Confirmation Date; or (iii) as to which a motion for approval of the assumption of such executory contract or unexpired lease has been filed and served prior to the Confirmation Date. Entry of the Confirmation Order by the Court shall constitute approval of the rejections contemplated herein, pursuant to sections 365 and 1123 of the Bankruptcy Code. Nothing contained herein is intended to limit or alter the effect of section 365(g)(1) of the Bankruptcy Code.

7.2 Rejection Damages Bar Date. If the rejection by the Debtors pursuant to the Plan of any executory contract or unexpired lease results in a Claim, then such Claim shall be forever barred and shall not be enforceable against the Debtors or their Assets unless a proof of claim is filed with the Court and served upon counsel for the Debtors within forty-five (45) days after service of a separate notice or order that the executory contract and unexpired lease has been rejected, unless such Claim arose as a Claim against the Original Debtors as a result of the rejection by the Debtors of an executory contract or unexpired lease on or prior to March 31, 2009, which would be governed by the Bar Date Motion (in which case such Claim shall be forever barred and unenforceable against the Debtors or their Assets if such Claim was not timely filed by the Claims Bar Date).

ARTICLE VIII CLAIMS AND DEFENSES

8.1 Retention of All Claims and Defenses. All claims, rights, interests, causes of action, defenses, counterclaims, cross-claims, third-party claims, or rights of offset, recoupment, subrogation or subordination including, without limitation, Plan Administrator Litigation Claims, held by the Debtors or the Estates as of the Effective Date, shall vest in and be retained and held by IMH, Inc. unless released or settled pursuant to a Final Order entered before

the Effective Date (collectively, the “**Retained Claims and Defenses**”). None of the Retained Claims and Defenses shall be barred or be subject to estoppel because the Plan or the Disclosure Statement does not specifically identify them.

8.2 Powers Regarding Retained Claims and Defenses. Pursuant to section 1123(b)(3) of the Bankruptcy Code, IMH, Inc. (and the Plan Administrator acting on its behalf) shall have all requisite standing under the law and shall also have and may enforce all powers and authority of a debtor in possession or trustee under the Bankruptcy Code to the extent of and consistent with its authority under the Plan, including, without limitation, the power to request determinations of tax liability under section 505 of the Bankruptcy Code. IMH, Inc. (and the Plan Administrator acting on its behalf) may investigate any Retained Claims and Defenses and may, following consultation with the Post-Effective Date Committee enforce, assert, settle, sell, assign, terminate, release, discontinue or abandon any such Retained Claims or Defenses in its discretion to the extent of and consistent with its authority under the Plan. Any proceeds received from or on account of the Retained Claims and Defenses shall be Assets and disbursed according to the terms of the Plan. IMH, Inc. shall be the successor to the Debtors with respect to any claim objection, adversary proceeding or other legal proceeding pending as of the Effective Date and the Plan Administrator may appear on behalf of IMH, Inc. in any such matter.

8.3 Compromises of Affirmative Claims. The Plan Administrator shall have the right to settle, compromise, sell, assign, terminate, release, discontinue or abandon any Retained Claims and Defenses with a face value of \$500,000 or less without further notice or order of the Court. All Retained Claims and Defenses with a face value more than \$500,000 may be settled, compromised, sold, assigned, terminated, released, discontinued or abandoned by the Plan Administrator with approval of the majority of the members of the Post-Effective Date Committee.

ARTICLE IX

PROVISIONS FOR RESOLVING AND TREATING DISPUTED CLAIMS AND INTERESTS

9.1 Objections to Claims; Prosecution of Disputed Claims. The Plan Administrator may, in consultation with the Post-Effective Date Committee, object to the allowance of Claims as set forth herein, or continue the prosecution of objections filed by the Debtors, and all objections to the allowance of Claims shall be litigated to Final Order or compromised and settled by the Plan Administrator. Any compromise of a Claim having a face value of \$300,000 or less shall not require notice or Court approval. Any compromise of a Claim having a face value of more than \$300,000 shall be subject to approval of the majority of the members of the Post-Effective Date Committee. Failure to object to any Claim for purposes of voting on the Plan shall not be deemed a waiver of the right to object to such Claim at any later date. For any Claim amended or filed after the Effective Date, the Claimant is required to give the Plan Administrator and his counsel notice of the filing of such a Claim.

9.2 Status of Distributions Pending Allowance. No payments or Distributions will be made with respect to a Claim that is a Disputed Claim unless and until the objections to the Disputed Claim have been settled or withdrawn or have been determined by a Final Order, and the Disputed Claim becomes an Allowed Claim.

9.3 Reserve for Disputed Claims and Administrative/Priority Claims.

(a) On or after the Effective Date, the Plan Administrator shall hold in the Disputed Claim Reserve, Cash in an aggregate amount sufficient to pay each holder of a Disputed Claim at the time Distributions are made, pursuant to the Plan, the amount of Cash such holder would have been entitled to receive if such Claim had been an Allowed Claim on the Effective Date. Cash withheld and reserved for payments to holders of Disputed Claims shall be held and deposited by the Plan Administrator in one or more segregated reserve accounts to be used to satisfy such Claims as such Disputed Claims become Allowed Claims. If practicable, the Plan Administrator may invest Cash in the Disputed Claim Reserve in a manner that will yield a reasonable net return, taking into account the safety of the investment. Nothing herein shall be deemed to entitle the holder of a Disputed Claim to post-petition interest on such Claim.

(b) On or after the Effective Date, the Plan Administrator shall hold in the Administrative/Priority Claim Reserve, Cash in an aggregate amount sufficient to pay each holder of an Administrative Claim and Priority Claim at the time distributions are made, pursuant to the Plan, the amount of Cash such holder would have been entitled to receive if such Claim had been an Allowed Claim on the Effective Date. Cash withheld and reserved for payments to holders of Administrative Claims and Priority Claims shall be held and deposited by the Plan Administrator in one or more segregated reserve accounts to be used to satisfy such Claims as such Administrative and Priority Claims become Allowed Claims. If practicable, the Plan Administrator may invest Cash in the Administrative/Priority Claim Reserve in a manner that will yield a reasonable net return, taking into account the safety of the investment. Nothing herein shall be deemed to entitle the holder of an Administrative Claim and Priority Claim to post-petition interest on such Claim.

9.4 Estimation Period. The Plan Administrator may, following consultation with the Post-Effective Date Committee, at any time after the Effective Date, request that the Court estimate any unliquidated, contingent or Disputed Claim pursuant to section 502(c) of the Bankruptcy Code, provided that a timely objection has been made to such Claim. In the event that the Court estimates any unliquidated, contingent or Disputed Claim, the estimated amount may constitute a maximum limitation on such Claim, as determined by the Court. Notwithstanding this, the Plan Administrator may, following consultation with the Post-Effective Date Committee, elect to pursue any supplemental proceedings to object to the allowance and payment of such Claim. All of the aforementioned Claims objection and estimation procedures are cumulative and not exclusive of one another, and either the Plan Administrator or the Claimant is entitled to ask for a trial with respect to the allowance of any unliquidated, contingent or Disputed Claim.

9.5 Distributions After Allowance. Payments and Distributions to each holder of a Disputed Claim, to the extent that it ultimately becomes an Allowed Claim, will be made in accordance with the provisions of the Plan that govern Distributions to such Claimants.

ARTICLE X
EFFECT OF THE PLAN ON CLAIMS AND INTERESTS

10.1 Binding Effect of Plan. The provisions of this Plan shall bind the Debtors, the Committee, and any Entity asserting a Claim against or Interest in the Debtors, whether the Claim or Interest of such Entity is impaired under this Plan or such Entity has accepted this Plan.

10.2 No Discharge of Debtors. As provided by section 1141(d)(3)(A) of the Bankruptcy Code, the Confirmation Order shall not discharge the Debtors.

10.3 Plan Injunction. Confirmation of the Plan shall operate as an injunction against the commencement or continuation of any act or action to collect, recover, or offset from the Estates, the Debtors, or any of their property, any Claim or Interest treated in this Plan except as otherwise expressly permitted by this Plan, the Confirmation Order or by Final Order enforcing the terms of this Plan. The Court shall have jurisdiction to determine and award damages to IMH, Inc. for any violation of such injunction, including compensatory damages, professional fees and expenses, and exemplary damages for any willful violation of said injunction.

10.4 Exculpation and Limitation of Liability. Neither the Debtors, the Estates, the Committee, the Plan Administrator, the Post-Effective Date Committee, nor any of their respective officers, directors, shareholders, employees, agents, members, professionals or counsel shall have or incur any liability to any holder of a Claim or Interest, any other party in interest or any of their respective agents, advisors, attorneys, for any act or omission in connection with, or arising out of these Cases, the confirmation of the Plan, the consummation of the Plan or the administration of the Plan or the property to be distributed under the Plan except for willful misconduct or negligence.

10.5 Release by Holders of Claims and Debtors. On the Effective Date, (a) each Entity that votes to accept the Plan and (b) the Debtors, shall have conclusively absolutely, unconditionally, irrevocably and forever, released and discharged (i) the Debtors, (ii) the Debtors' counsel and advisors, (iii) the Committee, (iv) the DIP Lenders, (v) the Pre-Petition Senior Lenders, (vi) the Pre-Petition Subordinate Lenders, (vii) the Agent, (viii) the Pre-Petition Agents, (ix) the Issuer, and (x) the respective current and former officers, directors, members, employees, agents, stockholders, managers, affiliates, partners, counsels, advisors and professionals of the parties identified in subclauses (ii) through (xi) above (collectively, the "Releasees") from and against any and all claims, obligations, suits, judgments, debts, damages, rights, causes of action and liabilities, including, but not limited to, that certain adversary proceeding filed in connection with the Cases, styled *Official Committee of Unsecured Creditors v. National City Business Credit, Inc. and Roynat Business Capital, Inc.*, Adv. Proc. No. 09-50893, that are based in whole or part on any act, omission, transaction, event or other occurrence including actions in connection with indebtedness for money borrowed by the Debtors, taking place on or prior to the Effective Date and relating in any way to the Debtors, the Chapter 11 Cases or the Plan; provided, however, that no Releasee shall be released or discharged from its obligations under the Plan; provided, further, that no provision contained herein, the

Disclosure Statement, the Confirmation Order or section 1141 of the Bankruptcy Code, shall be construed as discharging, releasing, or relieving any non-Debtor party who is a fiduciary of either Pension Plan, in any capacity, from any liability with respect to the Pension Plans under any law, governmental policy or regulatory provision and the Pension Benefit Guaranty Corporation (“PBGC”) and the Pension Plans shall not be enjoined or precluded from enforcing such liability against any party as a result of the Plan’s provisions for satisfaction, release and discharge of claims. The Plan Administrator, as successor to the Debtors, shall be bound by the foregoing releases.

ARTICLE XI
RETENTION OF JURISDICTION

11.1 Pursuant to sections 105(a) and 1142 of the Bankruptcy Code, the Court shall have exclusive jurisdiction of all matters arising out of, and related to, the Cases and the Plan, including, among others, the following matters:

(a) to hear and determine pending motions for (i) the assumption or rejection or (ii) the assumption and assignment of executory contracts or unexpired leases to which one or more of the Debtors is a party or with respect to which one or more of the Debtors may be liable, and to hear and determine the allowance of Claims resulting therefrom, including the amount of any cure payment, if any, required to be paid;

(b) to adjudicate any and all adversary proceedings, applications and contested matters that may be commenced or maintained, pursuant to the Cases or the Plan, proceedings to adjudicate the allowance of Disputed Claims and Disputed Interests, and all controversies and issues arising from or relating to any of the foregoing;

(c) to adjudicate any and all disputes arising from or relating to the Distribution or retention of any consideration under the Plan;

(d) to ensure that Distributions to holders of Allowed Claims and Allowed Interests are accomplished as provided herein;

(e) to hear and determine any and all objections to the allowance of Claims and Interests and the estimation of Claims, both before and after the Confirmation Date, including any objections to the classification of any Claim or Interest, and to allow or disallow any Claim or Interest, in whole or in part;

(f) to enter and implement such orders as may be appropriate if the Confirmation Order is, for any reason, stayed, revoked, modified or vacated;

(g) to issue orders in aid of execution, implementation or consummation of the Plan;

(h) to consider any modifications of the Plan, to cure any defect or omission, or to reconcile any inconsistency in any order of the Court, including, without limitation, the Confirmation Order;

(i) to hear and determine all applications for compensation and reimbursement of Fee Claims under the Plan or under sections 330, 331, 503(b), 1103 and 1129(a)(4) of the Bankruptcy Code and to hear and determine any objections to the fees of post-effective date professionals that may be brought pursuant to Section 5.5 hereof;

(j) to determine requests for the payment of Claims entitled to priority under section 507(a)(2) of the Bankruptcy Code, including compensation of and reimbursement of expenses of parties entitled thereto;

(k) to hear and determine disputes arising in connection with the interpretation, implementation or enforcement of the Plan, the Confirmation Order, including disputes arising under agreements, documents or instruments executed in connection with this Plan;

(l) to hear and determine all suits or adversary proceedings to recover Assets of the Debtors and property of their Estates, wherever located;

(m) to hear and determine matters concerning state, local and federal taxes in accordance with sections 346, 505 and 1146 of the Bankruptcy Code;

(n) to hear any other matter not inconsistent with the Bankruptcy Code;

(o) to hear and determine all disputes relating to any liability arising out of the termination of employment or the termination of any employee benefit program, regardless of whether such termination occurred prior to or after the Effective Date;

(p) to enter a final decree closing the Cases; and

(q) to enforce all orders previously entered by the Court.

Unless otherwise specifically provided herein or in a prior order of the Court, the Court shall have exclusive jurisdiction to hear and determine disputes concerning Claims, Interests and Plan Administrator Litigation Claims.

ARTICLE XII **MISCELLANEOUS**

12.1 Sale Bonus. Payment of \$30,000 as sale bonuses (the “**Sale Bonuses**”) may be paid to certain of the Debtors’ former employees, which payments shall be contingent on such individuals reducing any Priority Claim they may have against the Debtors under section 507(a)(4) of the Bankruptcy Code to the same percentage of such claim as the International

Union, United Automobile, Aerospace and Agricultural Implement Workers of America, UAW and its affiliated Local Union 2488 agrees to (on behalf of its members' claims arising under section 507(a)(4) of the Bankruptcy Code), with the balance treated as a General Unsecured Claim. The Sale Bonuses are included in the Budget and are included in the reduction of the DIP Lenders Claims.

12.2 Choice of Law. Except to the extent superseded by the Bankruptcy Code or other federal law, the rights, duties and obligations arising under the Plan shall be governed by and construed and enforced in accordance with the laws of the State of Delaware without regard to the choice of law rules thereof.

12.3 Payment of Statutory Fees. All fees payable pursuant to section 1930 of Title 28 of the United States Code shall continue to be paid pursuant to the provisions of such section.

12.4 Severability. Should any provision in this Plan be determined to be unenforceable, that determination will in no way limit or affect the enforceability and operative effect of any other provision of the Plan.

12.5 Withholding and Reporting Requirements. In connection with the Plan and all instruments issued and Distributions made pursuant to the Plan, the Plan Administrator will comply with all withholding and reporting requirements imposed by any federal, state, local or foreign taxing authority and all Distributions made pursuant to the Plan will be subject to any such withholding and reporting requirements.

12.6 Automatic Stay. The automatic stay of section 362 of the Bankruptcy Code shall remain in effect until the Effective Date.

12.7 Modification and Amendments. The Debtors may alter, amend, or modify the Plan or any Exhibits thereto, under section 1127(a) of the Bankruptcy Code at any time prior to the Confirmation Hearing. After the Confirmation Date and prior to substantial consummation of the Plan as defined in section 1101(2) of the Bankruptcy Code, the Plan Administrator may, following consultation with the Post-Effective Date Committee, under section 1127(b) of the Bankruptcy Code, institute proceedings in the Court to remedy any defect or omission, and to address such matters as may be necessary to carry out the purposes and effects of the Plan.

12.8 Destruction of Records. After the Effective Date, IMH, Inc., in the discretion of the Plan Administrator, may continue to retain the Debtors' business records or, with the approval of the majority of the members of the Post-Effective Date Committee, abandon such records, or destroy such records without further Court approval. The cost or expense of retention or destruction incurred from time to time shall be paid from Available Funds, without need for further Court approval.

12.9 Right to Revoke, Withdraw or Amend. The Debtors reserve the right to revoke, withdraw or amend the Plan at anytime prior to the Effective Date.

12.10 Effect of Withdrawal, Revocation, or Non-Consummation. If the Debtors revoke or withdraw the Plan prior to the Effective Date, or if the Confirmation Date or the Effective Date does not occur, then the Plan, any settlement or compromise embodied in the Plan (including the fixing or limiting to an amount certain any Claim or Interest or Class of Claims or Interests), the assumption or rejection of executory contracts or unexpired leases effected by the Plan and any document or agreement executed pursuant to the Plan, shall be null and void. In such event, nothing contained herein, and no acts taken in preparation for consummation of the Plan, shall be deemed to constitute a waiver or release of any Claims by or against or Interests in the Debtors, or any other Entity, to prejudice in any manner the rights of the Debtors, or any Entity in any further proceedings involving the Debtors, or to constitute an admission of any sort by the Debtors, or any other Entity.

**INTERLAKE MATERIAL HANDLING, INC.,
UNITED FIXTURES COMPANY, INC., UFC
INTERLAKE HOLDING CO., CONCO-
TELLUS, INC. and J&D COMPANY LLC**

By: /s/ Daniel P. Wikel
Daniel P. Wikel
Chief Restructuring Officer of the Debtors

Dated: August 11, 2009