UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF LOUISIANA
LAFAYETTE DIVISION

IN RE:	**CASE NO. 18-50447**
BLUE COLLAR ENTERPRISES, L.LC.	**CHAPTER 11**
DEBTOR.	

FIRST AMENDED DISCLOSURE STATEMENT FOR THE CHAPTER 11 PLAN OF REORGANIZATION FOR BLUE COLLAR ENTERPRISES, L.L.C., DATED AS OF MAY 8, 2018

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ATTORNEYS FOR BLUE COLLAR ENTERPRISES, L.L.C., THE DEBTOR AND DEBTOR-IN-POSSESSION

THE BANKRUPTCY COURT HAS NOT APPROVED THIS DISCLOSURE STATEMENT FOR SOLICITATION OF VOTES TO ACCEPT OR REJECT THE CHAPTER 11 PLAN OF BLUE COLLAR ENTERPRISES, L.L.C.

IMPORTANT INFORMATION FOR YOU TO READ

The information contained in this First Amended Disclosure Statement, dated as of May 8, 2018, including the Exhibits annexed hereto (collectively, the "**Disclosure Statement**"), is included herein for purposes of soliciting acceptances of the First Amended Joint Chapter 11 Plan of Reorganization for Blue Collar Enterprises, L.L.C. (the "**Debtor**"), dated as of May 8, 2018, as the same may be amended and supplemented (the "**Plan**"), and may not be relied upon for any purpose other than to determine how to vote on the Plan. No Entity is authorized by the Debtor in connection with the Plan or the solicitation of acceptances of the Plan to give any information or to make any representation regarding this Disclosure Statement or the Plan other than as contained in this Disclosure Statement and the Exhibits annexed hereto, incorporated by reference or referred to herein, and if given or made, such information or representation may not be relied upon as having been authorized by the Debtor. All capitalized terms not defined elsewhere in the Plan have the meanings assigned to them in the Glossary of Defined Terms attached as **Exhibit A** to the Plan.

The Disclosure Statement should not be construed to be advice on the tax, securities, financial, business, or other legal effects of the Plan as to holders of Claims against, or Equity Interests in, the Debtor after the Plan Effective Date, or any other Entity. Each holder should consult with its own legal, business, financial, and tax advisors with respect to any matters concerning this Disclosure Statement, the solicitation of votes to accept the Plan and the transactions contemplated in the Plan.

THE DEADLINE TO VOTE ON THE PLAN IS [•], 2018 AT 5:00 P.M. (PREVAILING CENTRAL TIME) (the "Voting Deadline")

FOR YOUR VOTE TO BE COUNTED, YOUR BALLOT MUST BE ACTUALLY RECEIVED BY THE DEBTOR BEFORE THE VOTING DEADLINE AS DESCRIBED HEREIN. HOLDERS OF CLAIMS IN VOTING CLASSES SHOULD REFER TO THE BALLOTS ENCLOSED FOR INSTRUCTIONS ON HOW TO VOTE ON THE PLAN.

THE BALLOT MAY NOT BE USED FOR ANY PURPOSE OTHER THAN TO VOTE TO ACCEPT OR REJECT THE PLAN. Holders of Claims in the Voting Classes will receive a Ballot and a return envelope addressed directly to the Debtor. Ballots must be *received* by the Debtor by the Voting Deadline of [•], 2018, at 5:00 p.m. Prevailing Central Standard Time. If a Ballot is received after the Voting Deadline, it will not be counted. Complete the Ballot by providing all the information requested, and sign, date and return the Ballot by mail, overnight courier or personal delivery to the Debtor at the following address: Laura F. Ashley, Esq., Jones Walker LLP, 201 St. Charles Ave., 51st Floor, New Orleans, LA 70170.

The Debtor hereby solicits holders of Claims in the Voting Classes to accept or reject the Plan under chapter 11 of the Bankruptcy Code. A copy of the Plan is attached hereto as Exhibit A.

The Debtor urges the holders of Claims in the Voting Classes, before deciding whether to vote to accept or reject the Plan, to (1) read the entire Disclosure Statement and Plan carefully; (2) consider all of the information in this Disclosure Statement, including, importantly, the risk factors described in Article 9 of this Disclosure Statement; and (3) consult with your own advisors with respect to reviewing this Disclosure Statement, the Plan, all documents that are attached to the Plan (including, but not limited to, the Plan Supplements), and all documents that are attached to the Disclosure Statement, and statements made in this Disclosure Statement are qualified in their entirety by reference to the Plan, and the Plan Supplements, and this Disclosure Statement. Please be advised, however, that the statements contained in this Disclosure Statement are made as of the date hereof unless another time is specified herein, and holders of Claims reviewing this Disclosure Statement should not infer at the time of such review that there has not been any change in the information set forth herein since the date hereof unless so specified. **PLEASE NOTE THAT THE DESCRIPTION OF THE PLAN PROVIDED THROUGHOUT THIS DISCLOSURE STATEMENT IS ONLY A SUMMARY PROVIDED FOR CONVENIENCE. IN THE CASE OF ANY INCONSISTENCY BETWEEN THE SUMMARY OF THE PLAN IN THIS DISCLOSURE STATEMENT AND THE PLAN, THE PLAN WILL GOVERN.**

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- Summary of Recent Post-Petition Operating Reports (Exhibit D) (To Be Supplied)
- Financial Projections (Exhibit E) (To Be Supplied)
- Liquidation Analysis (Exhibit F)
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1. GENERAL INFORMATION

(a) CHAPTER 11 OF THE BANKRUPTCY CODE

Chapter 11 is the principal business reorganization chapter of the Bankruptcy Code. The commencement of a chapter 11 case creates an estate comprised of all the legal and equitable interests of the debtor as of the date of filing of the bankruptcy petition. The Bankruptcy Code provides that the chapter 11 debtor may continue to operate its business and remain in possession of its property as a "debtor-in-possession." Under chapter 11, a debtor is authorized to reorganize its business for the benefit of itself, its creditors and its equity interest holders. In addition to permitting the rehabilitation of a debtor, another goal of chapter 11 is to promote equality of treatment for similarly situated creditors and similarly situated equity interest holders with respect to the distribution of a Debtor's assets.

The principal objective of a chapter 11 case is the confirmation and consummation of a plan of reorganization. A plan sets forth the means for satisfying claims against and equity interests in a debtor. Confirmation of a plan binds, among others, the debtor, any issuer of securities under the Plan, any entity acquiring property under the plan and any creditor or equity interest holder of the debtor. Subject to certain limited exceptions, the order approving confirmation of a chapter 11 plan discharges a debtor from any debt that arose before the date of confirmation of the plan and substitutes the obligations specified under the confirmed plan. Certain holders of allowed claims against and equity interests in a debtor are permitted to vote to accept or reject the plan. Before soliciting acceptances of a proposed plan, however, section 1125 of the Bankruptcy Code, 11 U.S.C. §1125, requires approval by the bankruptcy court of a disclosure statement containing adequate information of a kind and in sufficient detail to enable a hypothetical reasonable investor to make an informed judgment regarding the plan.

(b) THE CHAPTER 11 PLAN OF REORGANIZATION

On May 8, 2018, Blue Collar Enterprises, L.L.C., the debtor and debtor-in-possession herein (the "**Debtor**") proposed the First Amended Chapter 11 Plan of Reorganization for Blue Collar Enterprises, L.L.C. (as the same may be amended, modified, or supplemented the "**Plan**") for the resolution of the outstanding Claims against and Equity Interests in the Debtor. The Plan (attached as **Exhibit A**) sets forth the manner in which Claims against and Equity Interests in the Debtor is treated under the Plan.

(c) THE DISCLOSURE STATEMENT

In compliance with section 1125 of the Bankruptcy Code, the Debtor submit this First Amended Disclosure Statement for the Plan (the "**Disclosure Statement**"). The Disclosure Statement is submitted in connection with (a) the solicitation of acceptances or rejections of the Plan, and (b) the hearing to consider approval of the Plan (the "**Confirmation Hearing**") scheduled for [•], 2018, at [•].m. The Disclosure Statement (as amended, modified or supplemented) describes certain aspects of the Plan, the Debtor's business and related matters.

(d) APPROVAL OF THE DISCLOSURE STATEMENT

On June 5, 2018, the Bankruptcy Court conducted a hearing on whether to approve the Disclosure Statement as containing adequate information of a kind and in sufficient detail to enable hypothetical reasonable investors typical of the holders of Claims against and Equity Interests in the Debtor to make an informed judgment in voting to accept or reject the Plan. An Order was entered approving the Disclosure Statement on June [•], 2018 (Docket No. •).

(e) EXHIBITS TO THE DISCLOSURE STATEMENT

Attached as exhibits to the Disclosure Statement are the following:

* The Plan (**Exhibit A**), including the Glossary for the Plan and Disclosure Statement (as **Exhibit 1** to the Plan)
* Fair Market Value of Estate's Assets (**Exhibit B**)
* Debtor's Most Recent Financial Information (**Exhibit C)**
* Summary of Recent Post-Petition Operating Reports (**Exhibit D**) (To be supplied)
* Financial Projections (**Exhibit E**) (To be supplied)
* Liquidation Analysis (**Exhibit F**)
* Preserved Causes of Action and Reserved Bankruptcy Causes of Action (**Exhibit G**)

The Debtor has approved the information included in the Disclosure Statement. The information in this Disclosure Statement is derived from the Debtor's books and records.

(f) CONFIRMATION HEARING

Pursuant to section 1128 of the Bankruptcy Code and the Bankruptcy Court's Order, the Confirmation Hearing on the Plan will commence **on [•], 2018, at [•].m.,** Prevailing Central Time, before the Honorable Judge Robert Summerhays, United States Bankruptcy Judge, at the United States Bankruptcy Court for the Western District of Louisiana, 214 Jefferson Street, Suite 100, Lafayette, Louisiana 70501-7050. Objections, if any, to Confirmation must be served and filed so that they are received **no later than [•], 2018**. The Confirmation Hearing may be continued from time to time by the Bankruptcy Court, without further notice, except for announcement of the continuation date made at the Confirmation Hearing.

(g) VOTING FOR THE PLAN

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2. **SUMMARY OF TREATMENT OF CLAIMS AND EQUITY INTERESTS UNDER THE PLAN**

(a) SUMMARY

The following table briefly summarizes the classification ad treatment of Claims against and Equity Interests in the Debtor. The Debtor believes that the following table also contains a reasonable estimate of the Claims and the distribution to Claims under the Plan.

CLASS	CLAIMS OR EQUITY INTERESTS	TREATMENT
Unclassified	Administrative Claims (excluding Professional Fee Claims)	Each holder of an Administrative Claim will receive Cash equal to the Allowed amount of such Administrative Claim in accordance with Section 2.1 of the Plan. As of the Plan Effective Date, the estimated, approximate amount of the Allowed Administrative Claims, excluding Professional Fee Claims and PACA Claims, will be $-0-. Percentage recovery: 100%. Not entitled to vote. Not Classified.
Unclassified	Professional Fee Claims	In accordance with Section 2.2 of the Plan, Professionals or other Entities asserting a Professional Fee Claim for services before the Plan Effective Date must file and serve on the Reorganized Debtor and such other entities who are designated by the Bankruptcy Rules, the Confirmation Order, or other Order of the Bankruptcy Court, an application for final allowance of such Professional Fee Claims within sixty (60) days after the Plan Effective Date. As of the Plan Effective Date, the estimated, approximate amount of the Allowed Professional Fee Claims will range from $50,000.00 to $75,000.00. Percentage recovery: 100%. Not entitled to vote. Not Classified.
Unclassified	PACA Claims	Like holders Administrative Claims, holders of Allowed PACA Claims will receive Cash equal to the Allowed amount of such Allowed PACA Claim in accordance with Section 2.1 of the Plan or the Order granting the Debtor's PACA Motion. As of the Plan Effective Date, the estimated, approximate amount of the Allowed PACA Claims will range from $40,000.00 to $50,000.00. Percentage recovery: 100%. Not entitled to vote. Not Classified.

CLASS	CLAIMS OR EQUITY INTERESTS	TREATMENT
Unclassified	GR Restaurants DIP Claim	On the Plan Effective Date, the GR Restaurants DIP Claim will be deemed satisfied in accordance with Section 2.3 of the Plan. As of the Plan Effective Date, the estimated, approximate amount of the Allowed DIP Financing Claim will range from $50,000.00 to $200,000.00. Percentage recovery: -0-%. Not entitled to vote. Not Classified.
Unclassified	Priority Tax Claims	Pursuant to Section 2.4 of the Plan, unless otherwise agreed in a written agreement by and between the holder of a Priority Tax Claim and the applicable Debtor or Reorganized Debtor, in full satisfaction of the holder's Priority Tax Claim, each holder of an Allowed Priority Tax Claim will be paid, at the sole option of the Debtor, one of the following: (a) Cash in an amount equal to such holder's Allowed Priority Tax Claim on the later of the Plan Effective Date or when such Allowed Claim becomes due; (b) in accordance with Bankruptcy Code sections 511 and 1129(a)(9)(C), equal quarterly Cash payments in arrears in an aggregate amount equal to such Allowed Priority Tax Claim, together with interest at the rate(s) specified in, and in accordance with, applicable federal or state law, over a period through the fifth anniversary of the Petition Date, with the first such payment being made on the earlier of the Plan Effective Date or when such Allowed Claim becomes due; or (c) or upon such other terms determined by the Bankruptcy Court to provide the holder of such Allowed Priority Tax Claim deferred Cash payments having a value, as of the Plan Effective Date, equal to such Allowed Priority Tax Claim, with all such payments attributable first to payment of the principal balance due on trust fund taxes. On the Petition Date, the Debtor owed $8,545.00 to the Lafayette Parish Tax Department and $28,937.00 to the Louisiana Department of Revenue for sales and use tax. As of the Plan Effective Date, the estimated, approximate amount of the Allowed Priority Tax Claims will be $-0-. Percentage recovery: 100%. Not entitled to vote. Unclassified.
Class 1	Other Priority Claims	In accordance with Section 4.1 of the Plan, except to the extent that the Debtor or the Disbursing Agent and the holder of an Other Priority Claim agree, in writing, to less favorable treatment, in full and final satisfaction of, and in exchange for, its Other Priority Claim, each holder of such Claim will receive one of the following: (i) payment in Cash in an amount equal to the Allowed amount of such Other Priority Claim as soon as practicable after the later of (A) the Plan Effective Date, and (B) fifteen (15) days after the date when such Claim becomes

CLASS	CLAIMS OR EQUITY INTERESTS	TREATMENT
		an Allowed Other Priority Claim; or (ii) such other treatment that will render such Claim Unimpaired pursuant to Bankruptcy Code section 1124. The Cash necessary to pay Allowed Other Priority Claims will be funded through the New Equity Consideration, as needed. As of the Plan Effective Date, the estimated, approximate amount of the Allowed Other Priority Claims will be $-0-. Percentage recovery: 100%. Not entitled to vote. Unimpaired.
Class 2	GR Restaurants Pre-Petition Secured Claim	On the Plan Effective Date, and as part of the New Equity Consideration, the GR Restaurants Pre-Petition Secured Claim shall be deemed satisfied, in full, and all Liens and security interests granted to secure the GR Restaurants Pre-Petition Secured Claim will be terminated and immediately released in accordance with Section 4.2 of the Plan. As of the Petition Date, the estimated, approximate amount of the GR Restaurants Claim, including its Pre-Petition Secured Claim and any Unsecured Claim, is $55,000.00. Percentage recovery: -0-. Not entitled to vote. Deemed to Reject.
Class 3	Other Secured Claims	In accordance with Section 4.3 of the Plan, except to the extent that a holder of an Other Secured Claim agrees, in writing, to less favorable treatment, in full and final satisfaction of, and in exchange for, its Other Secured Claim, each holder of an Other Secured Claim will receive, at the sole option of the Debtor or Disbursing Agent, one of the following: (A) Cash equal to the full Allowed amount of such Claim; (B) Reinstatement of such Claim; (C) the return or abandonment to such holder of the Collateral that secures such Claim; (D) such other treatment that will render such Claim Unimpaired pursuant to Bankruptcy Code section 1124; or (E) as to the Farmers' Secured Claim, monthly Cash payments in an amount sufficient to pay such Claim, with interest at the rate of six percent (6%), over twelve months beginning on the Plan Effective Date. The Cash necessary to pay an Allowed Other Secured Claims will be funded through the New Equity Consideration, as needed. The only Other Secured Claim known to the Debtor is the Farmers' Secured Claim. As of the Petition Date, the estimated, approximate amount of the Farmers' Secured Claim in Class 3 was $42,763.65. The Debtor intends pay the Farmers' Secured Claim with monthly Cash payments in an amount sufficient to pay such Claim, with interest at the rate of six percent (6%), over twelve months beginning on the Plan Effective Date.

CLASS	CLAIMS OR EQUITY INTERESTS	TREATMENT
		Percentage recovery: 100%. Entitled to vote. Impaired.
Class 4	Convenience Claims	In accordance with Section 4.4 of the Plan, as soon as practicable after the later of the Plan Effective Date, and fifteen (15) days after the date when such Claim becomes an Allowed Convenience Claim, in full and final satisfaction of, and in exchange for, such Claim, each holder of a Convenience Claim will receive from the Reorganized Debtor Cash equal to the lesser of the Allowed amount of such Claim or $1,500.00; provided, however: (i) by exercising the Convenience Class Election on a Ballot that is delivered to the Voting Agent on or before the Voting Deadline, a holder of either a General Unsecured Trade Claim in Class 5 or a General Unsecured Claim in Class 6 may elect to reduce such Claim to $1,500.00 in order to be treated as a Claim in Class 4; (ii) that if any portions of a single Claim was transferred to a transferee, (A) the amount of all such portions will be aggregated to determine whether a Claim qualifies as a Convenience Claim, and (B) for purposes of the Convenience Claim Election, unless all transferees make the Convenience Claim Election on Ballots that are delivered to the Voting Agent on or before the Voting Deadline, the Convenience Class Election will not be recognized for such Claim; and (iii) that no distribution will be made on account of any Disputed Convenience Claim pending resolution of whether such Claim is an Allowed Convenience Claim. As of the Plan Effective Date, the estimated, approximate amount of the Allowed Convenience Claims in Class 4 will range from $30,000.00 to $40,000.00, depending, in part, on the number of holders who make the Convenience Class Election. Percentage recovery: 100%. Entitled to vote. Impaired.
Class 5	Unsecured Trade Claims	In accordance with Section 4.5 of the Plan, in full and final satisfaction of, and in exchange for, its Class 5 Claim, except to the extent that a holder of an Allowed Unsecured Trade Claim agrees to a less favorable treatment, each holder of an Allowed Unsecured Trade Claim shall receive a Cash payment in the full Allowed amount of such Claim; provided, however, that if the aggregate amount of Allowed Unsecured Trade Claims exceeds $125,000.00, then such holders shall share $125,000.00 Pro Rata. As of the Petition Date, the estimated, approximate amount of the Allowed Unsecured Trade Claims in Class 5 will range from

CLASS	CLAIMS OR EQUITY INTERESTS	TREATMENT
		$95,000.00 to $125,000.00. Percentage recovery: 100%. Entitled to vote. Impaired.
Class 6	General Unsecured Claims	In accordance with Section 4.6 of the Plan, in full and final satisfaction of, and in exchange for, its Class 6 Claim, except to the extent that a holder of an Allowed Other Unsecured Claim agrees to a less favorable treatment, each holder of an Allowed Class 6 Claim will receive such holder's Pro Rata share of $15,000.00. If Class 6 votes to confirm the Plan, on the Plan Effective Date, and as part of the New Equity Consideration: (i) the Rodrigue Succession will subordinate the Rodrigue Succession Unsecured Claim to all unsubordinated Claims in Class 6; (ii) GR Restaurants will subordinate the GR Restaurants Pre-Petition Unsecured Claim to all unsubordinated Claims in Class 6; and (iii) Andrew Rodrigue will subordinate the Andrew Rodrigue Unsecured Claim to all unsubordinated Claims in Class 6. As of the Petition Date, the estimated, approximate amount of the Allowed General Unsecured Claims in Class 6 ranges will range from $350,000.00 to $800,000.00. If, however, Class 6 votes to accept the Plan, distributions would be made to holders of Allowed General Unsecured Claims in the range $350,000.00 to $400,000.00. Percentage recovery if Class 6 votes to accept the Plan (with no distribution to holders of the subordinated claims) is approximately 4.2%. Percentage recovery if Class 6 votes to reject the Plan (with distributions to holders of subordinated claims) ranges from 4.2% to 1.875%. Entitled to vote. Impaired.
Class 7	Equity Interests	In accordance with Section 4.7 of the Plan, as of the Restructuring Closing Date, the holders of Equity Interests in the Debtor will not receive any distribution on account of their Equity Interests, and the Equity Interests will be cancelled and discharged, and will be of no further force or effect, whether or not surrendered for cancellation or otherwise. Percentage recovery: 0%. Not entitled to vote. Deemed to Reject.

(b) CLAIMS' OBJECTION AND ESTIMATION PROCESSES

The deadline to file Proofs of Claim is June 5, 2018 (the "**Bar Date**") (Docket No. 104). Any holder of a Claim against any of the Debtor in an Impaired Class who wishes to vote on the Plan must have an Allowed Claim. Either the Debtor or the holder of a Disputed Claim may seek an Order of the Bankruptcy Court estimating the Allowed amount of the Disputed Claim for voting purposes. A holder of a Claim that was listed on the Debtor's Schedules and whose Claim was not listed as Disputed, contingent or unliquidated, is considered to have an Allowed Claim in the amount shown on the Schedules (unless such holder filed a Proof of Claim, in which case the Proof of Claim will supersede the scheduled Claim if an objection is not filed). Before the Plan Effective Date, unless otherwise agreed by the Debtor and the holder of the Claim, a Claim that is the subject of a properly filed Proof of Claim will be deemed Allowed in the amount shown in the Proof of Claim.

The Plan permits objections to Claims to be filed until the Plan Effective Date (or such later date as the Bankruptcy Court may Order). The Debtor reserves the right for itself and any other party in interest, to file objections until the Plan Effective Date. The Debtor is reviewing Proofs of Claim, and are preparing to file objections to various Proofs of Claim. The Plan also permits (but does not require) the Debtor or Reorganized Debtor, as applicable, before or after the Plan Effective Date, to request that the Bankruptcy Court estimate any Disputed Claim that is contingent or unliquidated pursuant to section 502(c) of the Bankruptcy Code for any reason, regardless of whether any party previously has objected to such Claim or whether the Bankruptcy Court has ruled on any such objection, and the Bankruptcy Court shall retain jurisdiction to estimate any such Claim, including during the litigation of any objection to any Claim or during the appeal relating to such objection. In the event that the Bankruptcy Court estimates any contingent or unliquidated Claim, that estimated amount shall constitute a maximum limitation on such Claim for all purposes under the Plan (including for purposes of distributions), and the relevant Reorganized Debtor may elect to pursue any supplemental proceedings to object to any ultimate distribution on such Claim.

3. STRUCTURE OF THE DEBTOR, AND DESCRIPTION AND HISTORY OF DEBTOR'S BUSINESS

(a) STRUCTURE OF THE DEBTOR

The Debtor is a Louisiana limited liability company, formed in 1999, with its principle office located in Lafayette, Louisiana. As of the Petition Date, Andre Rodrigue is the current managing member. The following chart shows the Debtor's members as of the Petition Date:

NAME	MEMBERSHIP INTEREST
Andre Rodrigue	19%
Stephen Santillo, APLC	66%
Suzanne Savoy Santillo, LLC	15%

(b) INSIDERS OF THE DEBTOR

The chart shows "insiders" of the Debtor, within the meaning of Bankruptcy Code section 101(31), and all compensation paid by the Debtor or its affiliates to that person or Entity during the 2

years before the Petition Date, as well as compensation paid (or to be paid) during the pendency of this Chapter 11 Case:

NAME	POSITION	COMPENSATION WITHIN 2 YEARS	CURRENT COMPENSATION
Stephen Santillo	Owner of Stephen Santillo APLC (see below)	$174,620	$33,800.00
Stephen Santillo, APLC	Holder of Equity Interests	$-0-	$-0-
Suzanne Savoy Santillo, LLC	Holder of Equity Interests	$72,225.00	$-0-
Andre Rodrigue	Manager and holder of Equity Interests	$15,855.00	$-0-
Suzanne Santillo	Owner of Suzanne Savoy Santillo, LLC (see above)	$61,800.00	$-0-

(c) MANAGEMENT DURING THE BANKRUPTCY CASE

Below is the names and positions of all current officers and managers or other persons in control who will not have a position after Confirmation:

NAME	POSITION
Andre Rodrigue	Managing Member
Stephen Santillo	Restaurant Manager

(d) DESCRIPTION OF THE DEBTOR'S BUSINESS

The debtor operates a restaurant known as the "Blue Dog Café" located at 1211 W. Pinhook Rd., Lafayette, Louisiana (the "**Restaurant**" or the "**Blue Dog Café**"). The Restaurant also offers live music. The Restaurant is located on a lease by and between the Debtor, as lessee, and Danton Corporation, as lessor (the "**Lease**"). The lessor is a third party that is not related to the Debtor, GR Restaurants, Andre Rodrigue, Stephen Santillo, APLC, Suzanne Savoy Santillo, LLC or Jacques Rodrigue. The Lease is on a month-to-month basis at this time, and the Debtor pays the landlord $11,000 a month.

(e) EVENTS LEADING TO FILING CHAPTER 11 CASE

Since 1999, the Debtor has operated the Restaurant, an homage to George Rodrigue ("**Mr. Rodrigue**"), the famous Cajun artist most known for his Blue Dog paintings, who died testate in December 2013. Debtor's ownership structure is 66% controlled by Stephen Santillo, 19% controlled by Andre Rodrigue, a son of George Rodrigue, and 15% controlled by Suzanne Savoy Santillo, LLC, a Limited Liability Company owned by Stephen Santillo's former wife.

The ownership of the federally licensed trademark "Blue Dog Café" (the "**Trademark**"), as well as the numerous Rodrigue paintings that adorn the walls of the Restaurant, are not owned by Debtor.

George Rodrigue was known for helping his friends, and Stephen Santillo was one of those friends. George Rodrigue, therefore, did not require any written licensing agreement for his Blue Dog Café trademark or the art that he loaned the Debtor. The Trademark and artwork being used by Debtor is currently owned and/or controlled by George Rodrigue's widow, Wendy Rodrigue, and his two sons, Andre Rodrigue and Jacques Rodrigue through the Rodrigue Succession. Because there is no written Trademark agreement, the Trademark can be removed at will. Additionally, as discussed below, George Rodrigue made several loans, totaling $140,000.00 in principal, to an entity that was owned by Stephen Santillo, Suzanne Santillo and the Rodrigue sons, which entity operated "Jolie's Louisiana Bistro." The Debtor executed guaranties of these George Rodrigue loans, and the loans and guaranties have been acknowledged by Debtor's former manager, Stephen Santillo.

When Stephen Santillo and Suzanne Santillo divorced in 2014, Stephen Santillo was ordered to transfer 15% of his Equity Interests to his former wife, Suzanne Santillo. Those Equity Interest are now owned by Suzanne Savoy Santillo LLC, a limited liability company owned by Suzanne Santillo. In the divorce proceedings, Stephen Santillo signed a Consent Judgment pursuant to which Suzanne Santillo was purportedly guaranteed an annual dividend on account of the 15% Equity Interests equal to $46,950.00 (the "**Consent Judgment"**). The Consent Judgment further purports to obligate the Debtor to (a) pay Suzanne Santillo a weekly "salary" of $600.00, (ii) pay Suzanne Santillo's long-term healthcare policy, (b) pay Suzanne Santillo's car note, in the amount of $500.00 per month, for ten years, and (c) pay miscellaneous other expenses of Suzanne Santillo. Notably, the Debtor was not a party to the Consent Judgment, although Stephen Santillo was the Debtor's majority owner and manager at the time the Consent Judgment was signed.

Despite its notable artwork and initial success, the Debtor's menu failed to generate the profit that it once generated. The Blue Dog Café has seen steadily declining revenues over the last few years, and has been unable to adapt to changes in the restaurant industry and to attempt to capitalize on modern restaurant efficiencies through updated operations or menu redevelopment.

In 2014, Blue Dog Cafe of Lake Charles, L.L.C., a limited liability company controlled by Stephen Santillo and George Rodrigue's two sons, opened a restaurant in Lake Charles, LA. (the "**Lake Charles Restaurant**"). Suzanne Santillo later filed a derivative lawsuit on behalf of the Debtor against Blue Dog Lake Charles, L.L.C., Stephen Santillo, Jacques Rodrigue and Andre Rodrigue, as discussed below. That suit has been a significant drain on the Debtor because the plaintiff and the Debtor's former counsel failed to invoke the money-saving arbitration clause and instead focused on the ownership of the intellectual property, which all parties now acknowledge is the property of the family of George Rodrigue.[1]

[1] Blue Dog Café of Lake Charles was and remains in similar financial distress, although it is not owned by the Debtor and has not filed for bankruptcy protection.

While other owners of Equity Interests have continued to receive dividends per the aforementioned Consent Judgement, Andre Rodrigue opted to forego dividends on account of his Equity Interests so that the struggling company could keep its doors open. As of the Petition Date, Andre is owed approximately $85,000.00 in deferred distributions. Until recently, Andre Rodrigue was unaware that the Debtor was making payments to Suzanne Santillo for "wages," even though she provided no services to the Debtor.

To further assist in financially stabilizing the Restaurant, the Debtor secured an SBA Loan in 2017, in the principal amount of $200,000.00. The SBA Loan is secured by the residential home of Stephen Santillo. Eventually, between the Debtor's declining revenues, the ongoing litigation and significant guaranteed distributions to holders of Equity Interests, the Debtor could not satisfy its operating expenses and delayed several items of needed long-term maintenance.

In order to deal with the Debtor's mounting accounts payable and unpaid debts, on October 27, 2017 the previous managing member, Stephen Santillo, APLC, issued a capital call. Suzanne Savoy Santillo, LLC refused to participate in the capital call, while Stephen Santillo, APLC and Andre Rodrigue did participate. Later, Suzanne Savoy Santillo, LLC was placed in default by Andre Rodrigue for failing to participate, but no legal action has yet been filed.

By late November 2017, the Restaurant failed to earn enough revenue to satisfy its obligations and the bank account was over $30,000.00 overdrawn. Faced with the prospect of not being able to make its upcoming payroll, Stephen Santillo approached Jacques and Andre Rodrigue and asked for a loan to satisfy those payroll obligations and prevent a chapter 7 bankruptcy filing.

Andre and Jacques Rodrigue proposed a novel solution to address the financial distress of both the Blue Dog Cafe and Lake Charles Restaurants. As discussed earlier, Andre Rodrigue owns 19% of the Equity Interests. Jacques Rodrigue, on the other hand, does not own any Equity Interests, although he and Andre jointly own GR Restaurants, pre-petition creditor and the DIP lender pursuant to the GR Restaurants DIP Order. Jacques and Andre believed that, through GR Restaurants, they could save both the Debtor and the Lake Charles Restaurant and protect their father's legacy by (a) infusing $75,000.00 into the Debtor's business to satisfy existing debts and (b) spending another $75,000.00 to hire consultants, Showtime Eats, LLC ("**Showtime**"), to modernize operations.[2] In exchange, GR Restaurants proposed that all parties, including the holders of the Equity Interests and the Debtor's creditors, including the Rodrigue Succession and GR Restaurants, forgive their debts and contribute new equity to a new holding company which would be 100% owned by GR Restaurants, with a specific grant of a profits interest to Stephen Santillo and Suzanne Santillo. After a brief negotiation, all parties agreed in principle to the proposed settlement via emails dated November 27, 2017.

Relying on the settlement, GR Restaurants lent the necessary funds and began working with Showtime on the critical path to assess current operations, hire new staff, modernize operations, develop an updated menu and bring the Debtor in line with current restaurant standards. Jacques Rodrigue moved from his home in New Orleans and rented a home in Lafayette so that he could work 80-hour weeks and oversee the transition of ownership and modernization of the Restaurant. Additionally, GR Restaurants hired Ryan Trahan as new Culinary Director to create a new menu with modern takes on Cajun classics. In fact, Ryan Trahan has made 100% changes to the Restaurant's menu and recipes. The former menu was unprofitable given its high food and labor costs. Moreover, in an effort to assist the Debtor, Stephen

[2] As part of the settlement, GR Restaurants also agreed to loan $75,000.00 to Blue Dog Cafe of Lake Charles and pay Showtime $75,000 for the Lake Charles share of the consulting fee.

Santillo has reduced his salary and tirelessly helps operate and manage the Blue Dog Café. To date, Stephen Santillo remains an integral part of the operations of the Blue Dog Café.

While the Restaurant revitalization and as the final settlement documents were being drafted, the Rodrigue brothers discovered that the Blue Dog Café and the Lake Charles Restaurant were in significantly worse financial distress than originally thought. Because the Debtor needed new funds to continue operations, GR Restaurants lent the Debtor an additional $80,000.00. At the same time the Rodrigues realized the financial distress, in January 2018, it became clear the Suzanne Santillo had no intention of following through on her earlier promise to sign the final settlement documents.

Upon realizing that Suzanne Santillo would no longer participate in the new ownership structure or the settlement to which her counsel had agreed on November 27, 2017, GR Restaurants executed consulting agreements with the Debtor providing that any new processes and procedures created by GR Restaurants' Culinary Director Ryan Trahan and Showtime would not be owned by Debtor until GR Restaurants was repaid the significant funds it had loaned to the Blue Dog Cafe. GR Restaurants then filed a suit for breach of contract and detrimental reliance against Suzanne Santillo and Suzanne Savoy Santillo, LLC.

Next, on the Debtor's behalf, on January 22, 2018, Andre Rodrigue demanded an accounting and return of certain funds the Debtor paid to Suzanne Santillo per the Consent Judgment, alleging the transfers appeared fraudulent and not in compensation for any actual work performed. Andre Rodrigue also requested that the Debtor claw back unearned payments and that, if it did not, he would institute a derivative action against all involved. These claims remain unresolved.

In light of the turmoil, by letter dated January 24, 2018, the Rodrigue Succession made demand on the Debtor for the payment of approximately $209,690.00, in principal and accrued, unpaid interest, for loans made by George Rodrigue that were guaranteed by the Debtor, as previously discussed. The Debtor has not responded. Since the writing of the letter, the Rodrigue Succession has closed and now all claims of the Rodrigue Succession are co-owned by (a) George's widow, Wendy Rodrigue, and (b) the George Godfrey Rodrigue, Jr. Family Trust created in the last will and testament of George Rodrigue.

In February 2018, based on the Debtor's growing financial distress, Andre Rodrigue was unanimously elected as the Debtor's new managing member. Upon election, Andre Rodrigue immediately ceased all the Debtor's payments to Suzanne Santillo and suspended all "house accounts" for owners after excessive charges and disruptions to the Debtor's business environment.

The deteriorating relationship with Suzanne Santillo has been a significant hindrance to the Debtor's business operations, including an incident at the Debtor's location, on February 17, 2018, when the police were called after Suzanne Santillo learned that her "house account" had been suspended. A week later, after being unable to charge a meal to the suspended "house account," Suzanne Santillo walked out on an unpaid bill after dining in the Restaurant.

On February 15, 2018, Andre Rodrigue issued a new capital call pursuant to the Debtor's Operating Agreement in an attempt to deal with the Debtor's significant debts and cash flow problems. Andre Rodrigue quickly contributed his share of the capital call, in accordance with the Operating Agreement in order to keep the company afloat--an amount of $35,500.00. In response, Suzanne Savoy Santillo, LLC alleged that the capital call had been improperly made and refused to participate, without further explanation. She also claimed technical violations based on her reading of the Operating Agreement. In response to the February 15, 2018 capital call, Stephen Santillo, APLC, indicated at a later meeting of the members that he was financially unable to contribute any further funds to the Debtor. Given that Stephen Santillo, APLC is the overwhelming majority shareholder, and that Suzanne Savoy

Santillo, LLC refused to participate in a necessary capital call based on alleged technical violations, Andre Rodrigue and his advisors, including his attorneys and CPA, concluded that further capital calls would not be worthwhile.

Andre Rodrigue's $35,500.00 contribution following the February 2018 capital call was not refunded. Andre Rodrigue believes that both Stephen Santillo, APLC and Suzanne Savoy Santillo, LLC are in default for their failure to contribute pursuant to the operating agreement via letter February 23, 2018. Notably, Suzanne Savoy Santillo, LLC responded, claiming Andre Rodrigue was in default based on her reading of the Operating Agreement and an Alabama state court case that required a meeting of the members before a capital call. Andre Rodrigue disputes this interpretation of the Operating Agreement, and believes that he, as managing member, has clear authority to make a capital call.

In summary, over $400,000.00 is owed to the Rodrigue family through its various entities from a Debtor that does not have a license or own its own name or the artwork inside of it. The Debtor has required continuous loans from both Andre Rodrigue and GR Restaurants in order to maintain its operations. The Debtor does not generate sufficient net income to repay those loans, or many of its other debts, on any reasonable payment schedule. The Debtor also does not own the new menu or new operations that were created by the efforts of the Rodrigues or their consultants. The management is deadlocked due to Ms. Santillo's actions and the failure to live up to her obligations, and the financial situation cannot be improved via capital call because the holders of more 81% of the Equity Interests refuse or are unable to participate, despite a demonstrated need for capital.

Therefore, in April 2018, a majority of the Debtor's members voted to retain counsel and, if able, file a chapter 11 bankruptcy. Given the Debtor's compounding financial and operational issues, Chapter 11 bankruptcy was the most viable option for returning the Debtor to financial health and preserving the jobs of its employees.

(f) CURRENT AND HISTORICAL FINANCIAL CONDITIONS

(i) Fair Market Value of Estate's Assets

The identity and fair market value of the Estate's Assets are listed on **Exhibit B**. The Debtor is the source of the valuation.

(ii) Recent Financial Information

The Debtor's most recent financial statement issued before the Petition Date is attached as **Exhibit C**, and a summary of the Debtor's periodic operating before filed since the Petition Date is attached as **Exhibit D**.

(iii) Description of the Pre-Petition Loans

a. Farmers' Secured Claim

Farmers made a loan to the Debtor pursuant to a Promissory Note, dated April 12, 2017, in the original principal amount of $45,265.00, with interest at six percent (6%). The Farmers' Loan is secured by a Lien on the Debtor's personal property, including, but not limited to, accounts, inventory and a purchase money security interest in a convection oven, packaging machines and other equipment. As of the Petition Date, the amount due on the Farmers' Secured Claim was approximately $42,762.65. As previously

discussed, pursuant to Final Cash Collateral Order, the Debtor has paid Farmers the monthly payment of $550.00 on the Farmers' Secured Claim. The Farmers' Secured Claim is treated in Class 3 as an Other Secured Claim.

b. The SBA Loan

The SBA is the holder of an Unsecured Claim arising out of the Note, dated July 1, 2017, by the Debtor, as borrower, and the SBA, as lender, in the principal amount of $200,000.00. The SBA Loan is guaranteed by Stephen Santillo, and is secured by a first-ranked mortgage on the residence of Stephen Santillo. As of the Petition Date, the SBA is owed $193,670.00.

c. GR Restaurants Pre-Petition Unsecured Claim

GR Restaurants has made various loans to the Debtor, as previously discussed in this Disclosure Statement. The principal amount of the GR Restaurants Pre-Petition Unsecured Claim is $100,000.00.

d. The GR Restaurants Pre-Petition Secured Claim

GR Restaurants also has a Secured Claim, as of the Petition Date, in the amount of $55,000.00. The GR Restaurants Pre-Petition Secured Claim is Secured by a Lien on, among other things, the Debtor's equipment and fixtures.

e. The Rodrigue Succession Unsecured Claim

The Rodrigue Succession made a claim for (a) licensing of all intellectual property created or owned by the late George Rodrigue, and (b) loans made by the late George Rodrigue that were guaranteed by the Debtor. The Rodrigue Succession proposed a payment of $4,560.00 per month for four years. The Debtor has not responded to this proposal, and has not made any payments. The Debtor believes the amount of on account of these loans, as of the Petition Date, is $209,689.04.

f. The Andre Rodrigue Unsecured Claim

On October 19, 2017, Andre Rodrigue lent the Debtor $25,000.00, and the Debtor executed a promissory note, payable to the order of Andre Rodrigue, in the same amount, together with interest at the rate of five (5) percent (the "**Andre Rodrigue Note**"). The Andre Rodrigue Note is payable over seven years with weekly installment of $71.87. As of the Petition Date, the outstanding balance of the Andre Rodrigue Note is $24,209.23. In addition to the Andre Rodrigue Note, Andre Rodrigue is owed approximately $85,000.00 in deferred dividends related to his Equity Interests.

(g) THE EXISTING LICENSE AGREEMENT

Currently, no written license for the Blue Dog Café trademark exists. The "handshake" agreement between Mr. George Rodrigue and Stephen Santillo remains in effect, although the Estate of George Rodrigue has demanded on several occasions a formalization of the relationship, in writing, and a

reasonable fee to be paid for the use of the intellectual property owned by the Estate. The Debtor has not responded.

4. THE CHAPTER 11 CASE

On April 11, 2018 the Debtor filed its voluntary bankruptcy petition seeking relief under the provisions of chapter 11 of the Bankruptcy Code. The Debtor continues to operate and manage its business as a debtor-in-possession.

(a) ADMINISTRATIVE MOTIONS FILED ON THE FIRST DAY OR SHORTLY THEREAFTER

On the Petition Date or shortly thereafter, the Debtor filed motions in the Bankruptcy Court that were designed to minimize any disruptions of their operations and to facilitate their reorganization. In support of the foregoing motions, the Debtor filed the Amended Declaration of Stephen Santillo (Doc. No. 32). The following is a summary of the administrative motions.

- **The Cash Collateral Motion**

On the Petition Date, the Debtor filed a *Motion for Authority to Use Cash Collateral and Provide Adequate Protection* with respect to the Farmers' Secured Claim (the "**Cash Collateral Motion**") (Docket No. 10). An Interim Order was entered granting the Cash Collateral Motion on April 13, 2018 (Docket No. 44). A final hearing on the Cash Collateral Motion was held on April 25, 2018. A final order granting the Cash Collateral Motion was entered on May 1, 2018 (the "**Final Cash Collateral Order**") (Docket No. 95), wherein the Debtor is ordered to pay $550.00 each month during the pendency of the Chapter 11 Case as adequate protection.

- **The Utility Motion**

On the Petition Date, the Debtor filed a *Motion for Interim and Final Orders (1) Prohibiting Utility Companies from Altering, Discontinuing or Disconnection Utility Services, (2) Deeming Utility Companies Adequately Assured of Future Performance, and (3) Establishing Procedures for Determining Adequate Assurance* (the "**Utility Motion**") (Docket No. 9). An Interim Order was entered granting the Utilities Motion on April 13, 2018 (Docket No. 51). A final hearing on the Utility Motion was held on April 25, 2018, and a final Order granting the Utility Motion was entered on was entered on May 1, 2018 (Docket No. 96).

- **Bar Date Motion**

On the Petition Date, the Debtor filed a *Motion for an Order (a) Establish a Bar Date for Filing Proofs of Claim, (b) Approving the Bar Date Notice, and (c) Approving Mailing Procedures* (the "Bar Date Motion") (Docket No. 19). The Bar Date Motion was granted by an Order entered on May 1, 2018 (Docket No. 104), thereby fixing the Bar Date as June 5, 2018.

- **The Wage and Benefit Motion**

On the Petition Date, the Debtor filed an *Amended Motion for Entry of an Order to (A) Pay All Outstanding Pre-Petition Wages, Salaries, Other Accrued Compensation, Expense Reimbursements, Benefits, and Related Amounts; and (B) Continue Specified Benefit Programs in the Ordinary Course of Business* (Docket No. 28) (the "**Wage and Benefit Motion**"). The Wage and Benefit Motion was granted

on an interim basis on April 13, 2018 (Docket No. 50), and on a final basis on May 1, 2018 (Docket No. 99).

- **Tax Motion**

On the Petition Date, the Debtor filed a *Motion for Entry of an Order to Authorize the Debtor to Pay Pre-Petition Sales, Use, Trust Fund Taxes and Related Obligations in the Ordinary Course of Business* (Docket No. 14), which was granted on April 13, 2018 (Docket No. 48).

- **The PACA Motion**

On the Petition Date, the Debtor filed a *Motion for the Entry of an Order Establishing Payment Procedures for Potential PACA Claims and Granting Related Relief* (Docket No. 17), which was granted on April 13, 2018 (the "**PACA Procedures' Order**") (Docket No. 49). Pursuant to the PACA Procedures' Order, the Bankruptcy Court authorized the Debtor to institute certain procedures for processing, reconciling and paying claims asserted under the Perishable Agricultural Commodities Act ("**PACA**").

- **Cash Management**

On the Petition Date, the Debtor filed a *Motion for Entry of an Order (1) Approving Continued Use of Cash Management System, (2) Authorizing Use of the Debtor's Pre-Petition Bank Account and Business Forms, and (3) Waiving the Requirement of Bankruptcy Code Section 345(b)* (the "**Cash Management Motion**") (Docket No. 12), which was granted, on an interim basis, on April 13, 2018 (Docket No. 54). The Debtor withdrew the Cash Management Motion at a hearing held on April 25, 2018.

- **Creditors' Committee**

On April 24, 2018, the Debtor filed a *Motion of the Debtor Pursuant to Bankruptcy Code Sections 101(51D) and 1102(a)(3) for Determination that No Statutory Committee of Unsecured Creditors Should be Appointed* (Docket No. 110). An order was entered granted that motion, on an interim basis, scheduling a final hearing is scheduled for May 15, 2018 (Docket No. 110).

(b) THE GR RESTAURANTS DIP CLAIM

On the Petition Date, the Debtor filed an *Emergency Motion for an Order (I) Authorizing the Debtor to Obtain Post-Petition Financing Pursuant to 11 U.S.C. §§ 364(c) and 364(d), (II) Authorizing the Debtor's Use of Case Collateral Pursuant to 11 U.S.C. § 363(c); (III) Granting Adequate Protection Pursuant to 11 U.S.C. § 361; and (IV) Scheduling a Final Hearing Pursuant to Bankruptcy Rule 4001(c)* (Docket No. 18) (the "**DIP Financing Motion**"), pursuant to which the Debtor would borrow money, on a first Lien basis, from GR Restaurants. On April 13, 2018, the Bankruptcy Court entered the GR Restaurants DIP Order (Docket No. 40) that granted, on an interim basis, the DIP Financing Motion and authorized the Debtor to borrow up to $50,000 pending a final hearing on the DIP Financing Motion. Pursuant to the DIP Financing Motion, GR Restaurants agreed to lend the Debtor up to $200,000.00 pursuant to the terms and conditions of the credit agreement attached to the DIP Financing Motion (the "**GR Restaurants DIP Loan**"). The DIP Loan will be used to pay the expenses of the Debtor pending the Plan Effective Date in accordance with the budget attached to the DIP Financing Motion. On the Plan Effective Date, the GR Restaurants DIP Claim will be deemed satisfied, in accordance with Section 2.3 of the Plan. An Interim Order granting the DIP Financing Motion was entered on April 25, 2018 (Docket

No. 40). A final hearing on the DIP Financing Motion was held on April 25, 2018, and a final Order granting the DIP Financing Motion was entered on May 1, 2018 (Docket No. 97).

5. LITIGATION AGAINST THE DEBTOR AND CLAIMS HELD BY THE DEBTOR

(a) DERIVATIVE CLAIMS ASSERTED AGAINST AND ON BEHALF OF THE DEBTOR

In 2014, Stephen Santillo, Jacques Rodrigue and Andre Rodrigue opened Blue Dog Café in Lake Charles, Louisiana (the "**Lake Charles Restaurant**"). The Lake Charles Restaurant is operated by Blue Dog Lake Charles, L.L.C. ("**Blue Dog Lake Charles**"), a Louisiana limited liability company owned by (a) Santillo Management, LLC, a Louisiana limited liability company owned by Stephen Santillo, and (b) GR Restaurants, a Louisiana limited liability company jointly owned by Andre Rodrigue and Jacques Rodrigue. The Debtor has no ownership interest in Blue Dog Lake Charles or the Lake Charles Restaurant.

Following the opening of the Lake Charles Restaurant, Suzanne Savoy Santillo LLC brought a derivative action on behalf of Debtor against Stephen Santillo, Andre Rodrigue, Jacques Rodrigue, and Blue Dog Lake Charles (the "**Suzanne Savoy Santillo, LLC Lawsuit**"). In the Suzanne Savoy Santillo, LLC Lawsuit, the plaintiff appears to allege that the defendants misappropriated the Blue Dog Café name to begin another restaurant without her. Suzanne Savoy Santillo further alleges that Lake Charles should have paid a licensing fee to the Blue Dog Café. The Debtor disagrees. Defense of the Suzanne Savoy Santillo, LLC Lawsuit has cost the Debtor significant attorney's fees and costs, much of which remains unpaid. The Debtor understands that the Lake Charles Restaurant has been, and still is, unable to pay its operating expenses from operating revenues and has also received significant influxes of cash from GR Restaurants in order to remain open.

(b) THE DEBTOR'S CLAIMS

In November of 2017, Jacques Rodrigue and his brother, Andre, proposed to settle the Suzanne Savoy Santillo, LLC Lawsuit. As part of that settlement, in exchange for Equity Interests, GR Restaurants would lend significant funds, initially $150,000.00, into both Debtor and Blue Dog Lake Charles. The was and is necessary in order to solve the Debtor's significant and mounting financial problems, modernize the menu, pay unpaid debts, satisfy vendors, and meet significant maintenance obligations. The loans, equity and debt would eventually be contributed into a holding company so that the Debtor and the Lake Charles Restaurant could emerge from the crippling debt situation.

Believing their settlement offer was accepted pursuant to a confirming e-mail on November 27, 2017, GR Restaurants loaned the Debtor money and hired consultants to redevelop a menu. At the time the funds were transferred, the Debtor did not have enough liquidity to make payroll and therefore was teetering on closing. As of the Petition Date, GR Restaurants has agreed to pay $35,000.00 for an extended 6 month contract with Showtime. GR Restaurants has paid this sum, along with other sums of monies, for the Debtor, without any guarantee of success or expectation of repayment.

In reliance of the accepted Settlement, GR Restaurants immediately engaged Showtime to revamp both the Blue Dog Cafe and Lake Charles Restaurants, and hired a Chef, Ryan Trahan, to develop a more profitable and palatable menu to modern diners. The amounts paid to the Consultants on behalf of the Debtor, and which remains owed pursuant to a Contract between the Debtor and GR Restaurants, is approximately $82,620.88. GR Restaurants has also paid $750.00 per week for Mr. Trahan's services. The Intellectual Property created by Mr. Trahan and Showtime remain the property of GR Restaurants until the amounts owed are paid in full.

GR Restaurants, in further reliance on the agreed Settlement, immediately loaned $75,000.00 to the Debtor and secured that loan with the membership interests of Stephen Santillo, PLC. Upon further inspection of the books, it was determined that an additional $80,000.00 loan was required to keep the Debtor operating, and that loan is also secured by Mr. Santillo's membership interest and a recorded UCC-1 on the assets of the Debtor. In all, in reliance of the settlement reached on November 27, 2017, GR Restaurants loaned approximately $237,620.00 to the Debtor, in addition to money loaned to Blue Dog Lake Charles, LLC in reliance of the Settlement.

After reviewing the formal settlement documentation in December 2017, Suzanne Savoy Santillo, LLC, acting through Suzanne Santillo, elected not to execute the settlement documentation. The parties attempted to resolve Suzanne Santillo's concerns, but she could not be placated. In a lawsuit pending in the 15th Judicial District Court, No. 2018-0458-G, GR Restaurants filed a *Verified Petition* alleging detrimental reliance against Suzanne Santillo and Suzanne Savoy Santillo, LLC, claiming that in reliance on the accepted settlement offer, it had infused more than $200,000.00 into the Debtor, and hired consultants in order to save the Restaurant. Suzanne Santillo reconvened against GR Restaurants, Jacques Rodrigue, and others. Motions to Dismiss remain pending.

The Debtor also holds claims against Stephen Santillo, APLC, Stephen Santillo, individually, Suzanne Savoy Santillo, LLC and Suzanne Santillo, individually for a return of amounts paid to Ms. Santillo as "wages" or unearned distributions pursuant to the Divorce Consent Judgment between the spouses executed in 2014. In February 2018 Andre Rodrigue demanded an accounting of this amount but the accounting records reveal that, from 2014 through 2017, more than $115,000.00 was paid in salary to Suzanne Santillo for a job it does not appear she ever worked. In addition, Suzanne Santillo received car payment and health benefits which were unearned.

The Debtor further holds claims against Stephen Santillo, APLC and Suzanne Savoy Santillo, LLC for failure to participate in the capital call of February 15, 2018.

The Debtor further holds claims against Suzanne Savoy Santillo, LLC for failure to participate in the capital call of October 27, 2017, due November 17, 2017.

6. **THE CHAPTER PLAN OF REORGANIZATION**

The Plan classifies Claims and Equity Interests separately and provides different treatment for different Classes of Claims and Equity Interests in accordance with the provisions of the Bankruptcy Code. As described more fully below, the Plan provides, separately for each Class, that holders of certain Claims and Equity Interests will retain or receive various amounts and types of consideration, thereby giving effect to the different rights of holders of Claims and Equity Interests in each Class. The Plan provides that the Reorganized Debtor, or an Entity designated by the Reorganized Debtor that will act as the Disbursing Agent. At this time, the Debtor intends to act as the Disbursing Agent.

(a) UNCLASSIFIED ADMINISTRATIVE CLAIMS AND CERTAIN FEES AND TAXES

(i) PACA Claims

As of the Petition Date, the Debtor estimates the PACA Claims range from $30,000.00 to $40,000.00. As requested in the PACA Procedures Motion, the Debtor intends to pay the PACA Claims in accordance with the PACA Procedures from net cash flow and, if necessary, from the GR Restaurants DIP Loan or the New Equity Contribution.

(ii) Professional Fee Claims

The Debtor estimates that the Profession Fee Claims will range from $50,000.00 to $75,000.00 on the Plan Effective Date. After Allowance by the Bankruptcy Court, the Debtor intends to pay its Professional Fee Claims from net cash flow and, if necessary, from the GR Restaurants DIP Loan or the New Equity Contribution.

(iii) Administrative Claims

Other than PACA Claims and the Professional Fee Claims, the Debtor does not anticipate that there will be any unpaid Administrative Claims on the Plan Effective Date. The Debtor intends to pay its trade and other expenses arising after the Petition Date from net cash flow and, if necessary, from the GR Restaurants DIP Loan or the New Equity Contribution.

(iv) Priority Tax Claims

As requested in the Tax Motion, the Debtor intends to pay its Priority Taxes as and when they arise, and in the ordinary course of business. Therefore, Debtor does not believe that it will have any unpaid Priority Tax Claims as of the Plan Effective Date.

(b) TREATMENT OF CLASSIFIED CLAIMS

(i) Class 1 – Other Priority Claims

Class 1 consists of the Other Priority Claims. The Debtor estimates that the Allowed Other Priority Claims total $-0-, including the Section 503(b) Claims and the PACA Claims. Under the treatment proposed in Section 4.1 of the Plan, except to the extent that the Debtor or the Disbursing Agent and the holder of an Other Priority Claim agree, in writing, to less favorable treatment, in full and final satisfaction of, and in exchange for, its Other Priority Claim, each holder of such Claim will receive one of the following: (i) payment in Cash in an amount equal to the Allowed amount of such Other Priority Claim as soon as practicable after the later of (A) the Plan Effective Date, and (B) fifteen (15) days after the date when such Claim becomes an Allowed Other Priority Claim; or (ii) such other treatment that will render such Claim Unimpaired pursuant to Bankruptcy Code section 1124. The Cash necessary to pay Allowed Other Priority Claims will be funded through the New Equity Consideration, as needed. Under the treatment proposed in Section 4.1 of the Plan, the Other Priority Claims Class 1 are Unimpaired. Therefore, the Debtor will not solicit acceptances of Plan from holders of Other Priority Claims in Class 1.

(ii) Class 2 – the GR Restaurants Pre-Petition Secured Claim

Class 2 consists of the GR Restaurants Pre-Petition Secured Claim in the principal amount of $55,000.00. On the Plan Effective Date, and as part of the New Equity Consideration, the GR Restaurants Pre-Petition Secured shall be deemed satisfied, in full, and all Liens and security interests granted to secure the GR Restaurants Pre-Petition Secured Claim will be terminated and immediately released. Under the treatment proposed in Section 4.2 of the Plan, the GR Restaurants Pre-Petition Secured Claim in Class 2 will receive no distributions. Accordingly, GR Restaurants is deemed to have rejected the Plan on account of the GR Restaurants Pre-Petition Secured Claim, and the Debtor will not solicit acceptances of Plan from GR with respect to its Class 2 Claim.

(iii) Class 3 – Other Secured Claims

Class 3 consists of the Secured Claims other than the GR Restaurants Pre-Petition Secured Claim in Class 2. The only Other Secured Claim known to the Debtor at this time is the Farmers' Secured Claim in the amount of $42,763.65, as of the Petition Date. Section 4.3 of the Plan provides that, except to the extent that a holder of an Other Secured Claim agrees, in writing, to less favorable treatment, in full and final satisfaction of, and in exchange for, its Other Secured Claim, each holder of an Other Secured Claim will receive, at the sole option of the Debtor or Disbursing Agent, one of the following: (A) Cash equal to the full Allowed amount of such Claim; (B) Reinstatement of such Claim; (C) the return or abandonment to such holder of the Collateral that secures such Claim; (D) such other treatment that will render such Claim Unimpaired pursuant to Bankruptcy Code section 1124; or (E) as to the Farmer's Secured Claim, in monthly Cash payments in an amount sufficient to pay the Other Secured Claim, with interest at the rate of six percent (6 %), over the period of one year from the Confirmation Date. Because the Other Secured Claims may be Impaired by the Plan, each holder of an Other Secured Claim is entitled to vote on the Plan. Allowed Other Secured Claims will be funded through the New Equity Consideration, as needed.

(iv) Class 4 – Convenience Claims

The Debtor estimates that there are a total of 20 to 25 holders of Allowed Claims that are equal to or less than $1,500.00.

Under the treatment proposed in Section 4.4 of the Plan, as soon as practicable after the later of the Plan Effective Date, and fifteen (15) days after the date when such Claim becomes an Allowed Convenience Claim, in full and final satisfaction of, and in exchange for, such Claim, each holder of a Convenience Claim will receive from the Disbursing Agent Cash equal to the lesser of the Allowed amount of such Claim or $1,500.00; provided, however:

(i) by exercising the Convenience Class Election on a Ballot that is delivered to the Voting Agent on or before the Voting Deadline, a holder of either a Unsecured Trade Claim in Class 5 or a General Unsecured Claim in Class 6 may elect to reduce such Claim to $1,500.00 in order to be treated as a Claim in Class 4;

(ii) that if any portions of a single Claim was transferred to a transferee, (A) the amount of all such portions will be aggregated to determine whether a Claim qualifies as a Convenience Claim, and (B) for purposes of the Convenience Claim Election, unless all transferees make the Convenience Claim Election on Ballots that are delivered to the Voting Agent on or before the Voting Deadline, the Convenience Class Election will not be recognized for such Claim; and

(iii) that no distribution will be made on account of any Disputed Convenience Claim pending resolution of whether such Claim is an Allowed Convenience Claim.

The Cash necessary to pay Allowed Convenience Claims will be funded through the New Equity Consideration, as needed. The Convenience Claims are Impaired by the Plan, and the holders of such Claim are entitled to vote to accept or reject the Plan. The Debtor separately classifies the Convenience Claims for convenience in making Plan distributions.

(v) Class 5 – Unsecured Trade Claims

Class 5 consists of Unsecured Trade Claims. The Debtor estimates that the Allowed General Unsecured Claims in Class 5 range from approximately $95,000.00 to $125,000.00. Under the treatment proposed in Section 4.5 of the Plan, in full and final satisfaction of, and in exchange for, its Class 4 Claim, except to the extent that a holder of an Allowed Unsecured Trade Claim agrees to a less favorable treatment, each holder of an Allowed Unsecured Trade Claim shall receive a Cash payment in the full Allowed amount of such Claim; provided, however, that if the aggregate amount of Allowed Unsecured Trade Claims exceeds $125,000.00, such holders shall share $125,000.00 Pro Rata. Claims in Class 5 are Impaired by the Plan, and the holders of such Claims are entitled to vote to accept or reject the Plan. The Debtor separately classifies the Unsecured Claims listed on Schedule 4.5 of the Plan after determining that each creditor listed on Schedule 4.4 is vital to the Debtor's continued operations after the Plan Effective Date, both as a source of goods and services and to continue to have trade credit.

(vi) Class 6 – General Unsecured Claims

Class 6 consists of General Unsecured Claims. General Unsecured Claims include all Unsecured Claim that are not an Administrative Claim, Professional Compensation Claim, Priority Tax Claim, Other Priority Claim, or Unsecured Trade Claim, including, but not limited, to the Rodrigue Succession Claim, the GR Restaurants Pre-Petition Unsecured Claim, and the Andrew Rodrigue Unsecured Claim. Allowed Claims in Class 6. The Debtor estimates that the Allowed General Unsecured Claims in Class 6 ranges from approximately $350,000.00 to $800,000.00. Pursuant to Section 4.6 of the Plan, in full and final satisfaction of, and in exchange for, its Class 6 Claim, except to the extent that a holder of an Allowed Other Unsecured Claim agrees to a less favorable treatment, each holder of an Allowed Class 6 Claim will receive such holder's Pro Rata share of $15,000.00. If Class 6 votes to confirm the Plan, on the Plan Effective Date, and as part of the New Equity Consideration: (i) the Rodrigue Succession will subordinate the Rodrigue Succession Unsecured Claim to all unsubordinated Claims in Class 6; (ii) GR Restaurants will subordinate the GR Restaurants Pre-Petition Unsecured Claim to all unsubordinated Claims in Class 6; and (iii) Andrew Rodrigue will subordinate the Andrew Rodrigue Unsecured Claim to all unsubordinated Claims in Class 6. Claims in Class 6 are Impaired by the Plan, and the holders of such Claims are entitled to vote to accept or reject the Plan.

(vii) Class 7 – Equity Interests

Class 7 consists of the Equity Interests. Under the treatment proposed in Section 4.7 of the Plan, on the Plan Effective Date, as of the Restructuring Closing Date, the holders of Equity Interests in the Debtor will not receive any distribution on account of their Equity Interests, and the Equity Interests will be cancelled and discharged, and will be of no further force or effect, whether or not surrendered for cancellation or otherwise. Equity Interests are Impaired by the Plan, and holders of Equity Interests are conclusively presumed to have rejected the Plan pursuant to Bankruptcy Code section 1126(g). Therefore, holders of Equity Interests are not entitled to vote to accept or reject the Plan.

(c) DISTRIBUTIONS UNDER THE PLAN

All distributions under the Plan will be made by the Debtor, as Disbursing Agent, or such other Entity designated by the Debtor Disbursing Agent. As of the close of business on the Distribution Record Date, the claims register will be closed, and there will be no further changes in the record holder of any Claims or Equity Interests.

(d) TIMING OF DISTRIBUTIONS UNDER THE PLAN

Except as otherwise provided in the Plan, distributions to be made to holders of Allowed Claims will be deemed made on the Plan Effective Date if made on the Plan Effective Date or as promptly thereafter as is practicable, but in any event within thirty (30) days after the Plan Effective Date, unless (a) such Claim is a Cure Claim associated with an Executory Contract or Unexpired Lease to be assumed pursuant to the Plan about which there is dispute, in which case the paying on account of such Claim will be made in accordance with Section 8.3 of the Plan, or (b) such distribution is returned to the Disbursing Agent as undeliverable in accordance with Section 7.3 of the Plan.

(e) TREATMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES

(i) Executory Contracts and Unexpired Leases in General

Except as otherwise provided in the Plan or in any contract, instrument, release or other agreement or document entered into in connection with the Plan, each Executory Contract or Unexpired Lease that is listed on **Plan Supplement 8.1** will be deemed rejected pursuant to Bankruptcy Code section 365. The Confirmation Order will constitute an Order approving each such rejection, pursuant to Bankruptcy Code section 365 as of the Plan Effective Date; provided, however, the Debtor reserves the right to amend Plan Supplement 8.1 to (i) delete any Executory Contract or Unexpired Lease listed therein, thus providing for its assumption pursuant to Section 8.2(b) of the Plan, or (ii) add any Executory Contract or Unexpired Lease thereto, thus providing for its rejection pursuant to this Section 8.1(a) of the Plan. The Debtor will provide notice of any amendments to Plan Supplement 8.1 to the parties to the Executory Contracts or Unexpired Leases affected thereby. Such notice shall be sent by overnight delivery or telecopy, and will include a Ballot and a form for filing a Proof of Claim.

The Confirmation Order will constitute an Order, effective as of the Plan Effective Date, approving the assumption of each Executory Contract and Unexpired Lease that is not rejected pursuant to Section 8.1 of the Plan, pursuant to Bankruptcy Code section 365, as of the Plan Effective Date. The only adequate assurance of future performance will be the promise of the Reorganized Debtor to perform all obligations under the applicable assumed Executory Contract or Unexpired Lease.

ASSUMPTION OF ANY EXECUTORY CONTRACT OR UNEXPIRED LEASE PURSUANT TO THE PLAN OR OTHERWISE WILL RESULT IN THE FULL RELEASE AND SATISFACTION OF ANY CLAIMS OR DEFAULTS, WHETHER MONETARY OR NONMONETARY, INCLUDING DEFAULTS OF PROVISIONS RESTRICTING THE CHANGE IN CONTROL OR OWNERSHIP INTEREST COMPOSITION OR OTHER BANKRUPTCY-RELATED DEFAULTS, ARISING UNDER ANY ASSUMED EXECUTORY CONTRACT OR UNEXPIRED LEASE AT ANY TIME BEFORE THE DATE THE DEBTOR OR REORGANIZED DEBTOR ASSUMES SUCH EXECUTORY CONTRACT OR UNEXPIRED LEASE. ANY PROOFS OF CLAIM FILED WITH RESPECT TO AN EXECUTORY CONTRACT OR UNEXPIRED LEASE THAT HAS BEEN ASSUMED WILL BE DEEMED DISALLOWED AND EXPUNGED, WITHOUT FURTHER NOTICE TO OR ACTION, ORDER OR APPROVAL OF THE BANKRUPTCY COURT.

(ii) Bar Date for Rejection Damages

Notwithstanding anything in the Order establishing a Bar Date to the contrary, if the rejection of an Executory Contract or Unexpired Lease pursuant to Section 8.1 of the Plan gives rise to a Claim by the other party or parties to such contract or lease, such Claim will be forever barred and will not be enforceable against the Debtor, the Reorganized Debtor, the Disbursing Agent, or their respective

properties, unless a request for payment of Administrative Claim is filed and served on the Disbursing Agent within thirty (30) days of the Confirmation Date.

(iii) Cure Claims and Notices

At the election of the Debtor, any monetary defaults under each Executory Contract and Unexpired Lease to be assumed under the Plan will be satisfied pursuant to Bankruptcy Code section 365(b)(1) in one of the following ways: (a) payment of the Cure Claim in Cash on or as soon as reasonably practicable following the occurrence of (i) thirty (30) days after the determination of the Cure Claim, and (ii) the Plan Effective Date or such other date as may be set by the Bankruptcy Court; or (b) on such other terms as agreed to by and between (i) the non-Debtor counterparty to such Executory Contract or Unexpired Lease, and (ii) the Debtor or the Reorganized Debtor.

In the event of a dispute pertaining to assumption, the Cure Claim payments required by Bankruptcy Code section 365(b)(1) will be made following the entry of a Final Order that resolves the dispute and approves the assumption. No later than the Plan Supplement Filing Date, the Debtor will provide notices of the proposed assumption and proposed Cure Claims to each applicable contract and lease counterparties, together with procedures for objecting thereto and resolution of disputes by the Bankruptcy Court. Any objection by any counterparty to an Executory Contract or Unexpired Lease to a proposed assumption or related Cure Claim must be filed, served, and actually received by the Debtor by the date on which objections to the Confirmation of the Plan are due (or such other date as may be provided in the applicable assumption notice). Any counterparty to an Executory Contract or Unexpired Lease that fails to object timely to the proposed assumption or Cure Claim will be deemed to have assented to such assumption and the applicable Cure Claim.

(iv) Assumption of the Pre-Petition Insurance Policies and Agreements

NOTWITHSTANDING ANYTHING IN THE PLAN TO THE CONTRARY, PURSUANT TO SECTION 8.4 OF THE PLAN, ALL OF THE DEBTOR'S INSURANCE POLICIES, TOGETHER WITH ANY AGREEMENTS, DOCUMENTS OR INSTRUMENTS RELATING THERETO, ARE TREATED AS AND DEEMED TO BE EXECUTORY CONTRACTS UNDER THE PLAN. ON THE PLAN EFFECTIVE DATE, THE DEBTOR WILL BE DEEMED TO HAVE ASSUMED ALL INSURANCE POLICIES AND ANY AGREEMENTS, DOCUMENTS, AND INSTRUMENTS RELATED THERETO. NOTWITHSTANDING ANYTHING TO THE CONTRARY IN THE DISCLOSURE STATEMENT, THE PLAN, THE PLAN SUPPLEMENTS, THE CONFIRMATION ORDER, ANY OTHER DOCUMENT RELATED TO ANY OF THE FOREGOING, OR ANY OTHER ORDER OF THE BANKRUPTCY COURT, IF THE RESTRUCTURING CLOSING DATE OCCURS: (A) ON THE PLAN EFFECTIVE DATE, THE REORGANIZED DEBTOR WILL ASSUME ALL INSURANCE POLICIES ISSUED TO THE DEBTOR AND ALL AGREEMENTS RELATED THERETO; (B) NOTHING IN THE DISCLOSURE STATEMENT, THE PLAN, THE PLAN SUPPLEMENTS OR THE CONFIRMATION ORDER ALTERS, MODIFIES OR OTHERWISE AMENDS THE TERMS AND CONDITIONS OF (OR THE COVERAGE PROVIDED BY) SUCH INSURANCE POLICIES, EXCEPT THAT, AS OF THE PLAN EFFECTIVE DATE, THE REORGANIZED DEBTOR WILL BECOME AND REMAIN LIABLE FOR ALL OF THE DEBTOR'S OBLIGATIONS AND LIABILITIES THEREUNDER REGARDLESS OF WHETHER SUCH OBLIGATIONS AND LIABILITIES ARISE BEFORE OR AFTER THE PLAN EFFECTIVE DATE; (C) NOTHING IN THE DISCLOSURE STATEMENT, THE PLAN, PLAN SUPPLEMENT, THE CONFIRMATION ORDER, ANY OTHER ORDER ALTERS OR MODIFIES THE DUTY, IF ANY, THAT THE INSURERS OR THIRD PARTY ADMINISTRATORS HAVE TO PAY CLAIMS COVERED BY THE INSURANCE POLICIES AND THEIR RIGHT TO SEEK PAYMENT OR REIMBURSEMENT FROM THE DEBTOR (OR, AFTER THE PLAN EFFECTIVE DATE, THE

REORGANIZED DEBTOR); AND (D) INSURERS AND THIRD PARTY ADMINISTRATORS WILL NOT NEED TO NOR BE REQUIRED TO GIVE ANY BOND, SURETY, OR OTHER SECURITY FOR THE PERFORMANCE OF THEIR DUTIES WITH RESPECT TO SUCH DISTRIBUTIONS.

(v) Existing Benefits Agreements

As of the Plan Effective Date, all Existing Benefits Agreements will be deemed accepted pursuant to Section 8.5 of the Plan.

(vi) Retiree Benefits

The Debtor does not have any retiree benefits (as defined in Bankruptcy Code section 1114(b)) that are funded by the Debtor.

(f) CONTINUED CORPORATE EXISTENCE AND VESTING OF PROPERTY ON THE PLAN EFFECTIVE DATE

Except as otherwise provided in the Plan, as the Plan Effective Date, in accordance with Section 5.3 of the Plan: (a) the Debtor will continue, as a Reorganized Debtor, to exist as a legal Entity, with all of the powers of such legal Entity under applicable law and without prejudice to any right to alter or terminate such existence (by merger, dissolution or otherwise) under applicable law; and (b) all property of the Estate, and any property acquired by the Debtor or Reorganized Debtor under the Plan, will vest in the Reorganized Debtor free and clear of all Claims, Liens, charges, other encumbrances, and Equity Interests. On and after the Plan Effective Date, the Reorganized Debtor may operate its business and may use, acquire, and dispose of property and compromise or settle any claims without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules, subject only to restrictions expressly imposed by the Plan or the Confirmation Order, as well as the documents and instruments executed and delivered in connection therewith, including the documents, exhibits, instruments, and other materials that comprise the Plan Supplement.

(g) DISCHARGE AND INJUNCTION

(i) Discharge of Claims

In accordance with Section 10.2 of the Plan, on the Plan Effective Date, pursuant to Bankruptcy Code section 1141(d), and except as otherwise specifically provided in the Plan or in any contract, instrument, or other agreement or document created or Reinstated pursuant to the Plan, the distributions, rights, and treatment that are provided in the Plan will be in complete satisfaction, discharge, and release of all Claims and termination of all Equity Interests in the Debtor arising on or before the Plan Effective Date, including, but not limited to, any interest accrued on Claims from and after the Petition Date. Except as provided in the Plan or Confirmation Order, as of the Plan Effective Date, Confirmation of the Plan will: (a) discharge the Debtor from all Claims or other debts and Equity Interests that arose on or before the Plan Effective Date, and all debts of the kind specified in Bankruptcy Code section 502(g), 502(h) or 502(i), whether or not (a) a Proof of Claim based on such debt is filed or deemed filed pursuant to Bankruptcy Code section 501, (b) a Claim based on such debt is allowed pursuant to Bankruptcy Code section 502, or (c) the holder of a Claim based on such debt voted to accept the Plan or objected to the Plan; and (b) terminate all Equity Interests and other rights of the holders thereof.

(ii) Injunction

In accordance with Section 10.4 of the Plan, except as otherwise provided in the Plan or the Confirmation Order, as of the Confirmation Date, but subject to the occurrence of the Plan Effective Date, all Entities who have held, hold or may hold Claims against or Equity Interests in the Debtor is, with respect to any such Claims or Equity Interests, permanently enjoined after the Confirmation Date from: (a) commencing, conducting or continuing in any manner, directly or indirectly, any suit, action or other proceeding of any kind (including, without limitation, any proceeding in a judicial, arbitral, administrative or other forum) against or affecting the Debtor, the Reorganized Debtor, the Estate, the Disbursing Agent, or any of their respective properties; (b) enforcing, levying, attaching, collecting or otherwise recovering by any manner or means, whether directly or indirectly, any judgment, award, decree or order against the Debtor, the Reorganized Debtor, the Estate, the Disbursing Agent, or any of their respective properties; (c) creating, perfecting or otherwise enforcing in any manner, directly or indirectly, any encumbrance of any kind against the Debtor, the Reorganized Debtor, the Estate, the Disbursing Agent, or any of their respective properties; (d) acting or proceeding in any manner, in any place whatsoever, that does not conform to or comply with the provisions of the Plan to the fullest extent permitted by applicable law; and (e) commencing or continuing, in any manner or in any place, any action that does not comply with or is inconsistent with the provisions of the Plan or Confirmation Order; provided, however, that nothing contained herein shall preclude such Entities from exercising their rights, or obtaining benefits, pursuant to and consistent with the terms of the Plan and the Confirmation Order.

(iii) The Debtor's Releases

IN ACCORDANCE WITH SECTION 10.5 OF THE PLAN, PURSUANT TO BANKRUPTCY CODE SECTION 1123(B), AND EXCEPT AS OTHERWISE SPECIFICALLY PROVIDED IN THE PLAN OR THE CONFIRMATION ORDER, FOR GOOD AND VALUABLE CONSIDERATION, INCLUDING, BUT NOT LIMITED TO, THE NEW EQUITY CONSIDERATION AND THE SERVICES OF THE RELEASED PARTIES TO FACILITATE THE EXPEDITIOUS CONFIRMATION OF THE PLAN, THE DEBTOR'S REORGANIZATION, AND THE IMPLEMENTATION OF THE PLAN, ON AND AFTER THE PLAN EFFECTIVE DATE, THE DEBTOR, IN ITS INDIVIDUAL CAPACITY AND AS DEBTOR IN POSSESSION, AND THE REORGANIZED DEBTOR SHALL BE DEEMED TO HAVE CONCLUSIVELY, ABSOLUTELY, UNCONDITIONALLY, IRREVOCABLY, AND FOREVER RELEASED, WAIVED AND DISCHARGED THE RELEASED CLAIMS AGAINST THE RELEASED PARTIES.

Entry of the Confirmation Order will constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the foregoing releases and will constitute the Bankruptcy Court's finding that the foregoing releases are: (a) in exchange for the good and valuable consideration provided by the Released Parties; (b) a good-faith settlement and compromise of the claims released; (c) in the best interests of the Debtor and all holders of Claims and Equity Interests; (d) fair, equitable and reasonable; (e) given and made after due notice and opportunity for hearing; and (f) a bar to asserting any claims or Causes of Action against any of the Released Parties.

(iv) Term of Injunctions or Stays

In accordance with Section 10.3 of the Plan, unless otherwise provided herein, all injunctions or stays arising prior to the Confirmation Date in accordance with Bankruptcy Code sections 105 or 362, or otherwise, and in existence on the Confirmation Date, shall remain in full force and effect until the Plan Effective Date.

In accordance with Section 10.4 of the Plan, except as otherwise provided in the Plan or the Confirmation Order, as of the Confirmation Date, but subject to the occurrence of the Plan Effective Date, all Entities who have held, hold or may hold Claims against or Equity Interests in the Debtor is, with respect to any such Claims or Equity Interests, permanently enjoined after the Confirmation Date from: (a) commencing, conducting or continuing in any manner, directly or indirectly, any suit, action or other proceeding of any kind (including, without limitation, any proceeding in a judicial, arbitral, administrative or other forum) against or affecting the Debtor, the Reorganized Debtor, the Estate, the Disbursing Agent, or any of their respective properties; (b) enforcing, levying, attaching, collecting or otherwise recovering by any manner or means, whether directly or indirectly, any judgment, award, decree or order against the Debtor, the Reorganized Debtor, the Estate, the Disbursing Agent, or any of their respective properties; (c) creating, perfecting or otherwise enforcing in any manner, directly or indirectly, any encumbrance of any kind against the Debtor, the Reorganized Debtor, the Estate, the Disbursing Agent, or any of their respective properties; (d) acting or proceeding in any manner, in any place whatsoever, that does not conform to or comply with the provisions of the Plan to the fullest extent permitted by applicable law; and (e) commencing or continuing, in any manner or in any place, any action that does not comply with or is inconsistent with the provisions of the Plan or Confirmation Order; provided, however, that nothing contained herein shall preclude such Entities from exercising their rights, or obtaining benefits, pursuant to and consistent with the terms of the Plan and the Confirmation Order.

(v) Exculpation

In accordance with Section 10.6 of the Plan, from and after the Plan Effective Date, the Debtor, the Reorganized Debtor, and the Disbursing Agent shall neither have nor incur any liability to, or be subject to any right of action by, any holder of a Claim or Equity Interest, or any other party in interest, or any of their respective employees, representatives, financial advisors, attorneys, or agents acting in such capacity, or affiliates, or any of their successors or assigns, for any act or omission in connection with, relating to, or arising out of, the Chapter 11 Case, formulating, negotiating or implementing the Plan, the solicitation of acceptances of the Plan, the pursuit of approval of the Disclosure Statement, the Confirmation, the Plan Supplements, the consummation of the Plan, the administration of the Plan, or the property to be distributed under the Plan.

In accordance with Section 10.7 of the Plan, any Entity that has held, holds or may hold any Claims, or Equity Interests exculpated pursuant to Section 10.6 of the Plan will be permanently enjoined from taking any of the following actions against the Debtor, the Reorganized Debtor, or the Disbursing Agent on account of such exculpated liabilities: (a) commencing, conducting or continuing in any manner, directly or indirectly, any suit, action or other proceeding of any kind; (b) enforcing, levying, attaching, collecting or otherwise recovering by any manner or means, directly or indirectly, any judgment, award, decree or Order; (c) creating, perfecting or otherwise enforcing in any manner, directly or indirectly, any lien; (d) except as provided in the Plan, asserting any setoff, right of subrogation or recoupment of any kind, directly or indirectly, against any obligation by of the Debtor, the Reorganized Debtor, or the Disbursing Agent; and (e) commencing or continuing any action, in any manner, in any place that does not comply with or is inconsistent with the provisions of the Plan or the Plan Supplements

(vi) Reservation and Retention of Causes of Action, Bankruptcy Causes of Action, Defenses of the Debtor, and Rights to Object to Claims

As provided in Section 10.8 of the Plan, except to the extent such rights, claims, Causes of Action, defenses, and counterclaims are otherwise dealt with in the Plan or are expressly and specifically released in connection with the Plan, the Confirmation Order, or in any settlement agreement approved during the Chapter 11 Case or otherwise provided in the Confirmation Order or in any contract, instrument, release, indenture or other agreement entered into in connection with the Plan, in accordance

with Bankruptcy Codes section 1123(b), the Debtor and Reorganized Debtor reserve any and all rights, claims, Causes of Action, Bankruptcy Causes of Action, defenses, and Plan counterclaims of or accruing to the Debtor whether or not litigation relating thereto is pending on the Plan Effective Date, including, but not limited to, the retained Causes of Action described or referred to in **Exhibit G** to the Disclosure Statement. Except as provided in the Plan or the Confirmation Order, Causes of Action and Bankruptcy Causes of Action will revest in the Reorganized Debtor; provided, however, that Causes of Action and Bankruptcy Causes of Action against the Suzanne Savoy Morrison LLC and Suzanne Santillo as provided in Exhibit G will be preserved solely for purposes of setoff or recoupment against a Claim that would otherwise be allowed.

For the avoidance of doubt, on the Plan Effective Date, and except to the extent otherwise reserved in the Exhibit G to the Disclosure Statement, the Debtor, on behalf of itself and its Estate, shall release any and all Bankruptcy Causes of Actions, and the Debtor, and any of its successors or assigns and any Entity acting on behalf of the Debtor, shall be deemed to have waived the right to pursue any and all Bankruptcy Causes of Action. No Avoidance Actions shall revert to creditors of the Debtor.

Without limiting the generality of the foregoing, notwithstanding any otherwise applicable principle of law or equity including, without limitation, any principles of judicial estoppel, res judicata, collateral estoppel, issue preclusion, or any similar doctrine, THE FAILURE TO LIST, DISCLOSE, DESCRIBE, IDENTIFY, OR REFER TO A RIGHT, CLAIM, CAUSE OF ACTION, DEFENSE, OR COUNTERCLAIM, OR POTENTIAL RIGHT, CLAIM, CAUSE OF ACTION, DEFENSE, OR COUNTERCLAIM, IN THE PLAN, THE SCHEDULES, THE PLAN SUPPLEMENT OR ANY OTHER DOCUMENT FILED WITH THE BANKRUPTCY COURT SHALL IN NO MANNER WAIVE, ELIMINATE, MODIFY, RELEASE OR ALTER ANY RIGHT OF THE DEBTOR OR REORGANIZED DEBTOR, TO COMMENCE, PROSECUTE, DEFEND AGAINST SETTLE, AND REALIZE UPON ANY RIGHTS CLAIMS, CAUSES OF ACTION, DEFENSES, OR COUNTERCLAIMS THAT THE DEBTOR OR THE ESTATE HAVE, OR MAY HAVE, AS OF THE PLAN EFFECTIVE DATE.

(vii) General Settlement of Claims

Pursuant to Bankruptcy Code section 1123 and Bankruptcy Rule 9019, and in consideration for the classification, distributions, releases and other benefits provided under the Plan, on the Plan Effective Date, the provisions of the Plan will constitute a good faith compromise and settlement of all Claims and Equity Interests and controversies resolved pursuant to the Plan.

7. MISCELLANEOUS PROVISIONS OF THE PLAN

(a) POST CONFIRMATION CORPORATE GOVERNANCE

In accordance with Section 5.1(b) of the Plan, on the Plan Effective Date, the Reorganized Debtor will adopt the New Corporate Governance documents that will be filed as Plan Supplement 5.1. In exchange for the New Equity Consideration, the New Equity will be issued as of the Plan Effective Date, and distributed in accordance with the New Corporate Documents attached as Plan Supplement 5.1. The initial managing member and officers of the Reorganized Debtor will consist of the individuals listed in Plan Supplement 5.1. Each such manager and officer will serve from and after the Restructuring Closing Date until his or her successor is duly elected and qualified or until his or her earlier death, resignation, disqualification or removal in accordance with the terms of the New Corporate Governance Documents and applicable state law. On the Plan Effective Date, shares of New Equity in the Reorganized Debtor will be duly authorized and validly issued, as soon as practicable thereafter, in accordance with the New Equity Ownership Schedule without any further corporate action.

(b) MANAGEMENT AFTER CONFIRMATION

Below is a chart that shows the Debtor's management after Confirmation, together with the compensation to be paid each such person:

NAME	POSITION	COMPENSATION
Andre Rodrigue	Member	$-0-
Jacques Rodrigue	Manager/Member	$-0-

(c) STIPULATIONS REGARDING THE AMOUNT AND NATURE OF THE CLAIMS

Pursuant to Section 6.3 of the Plan, (a) before the Plan Effective Date, the holder of a Claim and the Debtor may enter into a Stipulation Regarding the Amount and Nature of the Claim, which will be subject to Bankruptcy Court approval, after notice and hearing, and (b) from and after the Plan Effective Date, the holder of a Claim and the Disbursing Agent may enter into a Stipulation Regarding the Amount and Nature of Claims, which will be effective upon execution, without Bankruptcy Court approval.

(d) PROVISIONS GOVERNING DISTRIBUTIONS

The provisions governing distributions under the Plan, including, but not limited to, undeliverable distributions, the Distribution Record Date, objections to Claims, and *de minimis* distributions, are set forth in Art. 7 of the Plan.

(e) INSURED CLAIMS

In accordance with Section 6.4 of the Plan, holders of Claims that are covered by the Debtor's insurance policy may seek payment of such Claims from any applicable insurance policy, and the Disbursing Agent will have no obligation to pay any amounts in respect of pre-petition deductibles. No distributions under the Plan will be made on account of an Allowed Claim that is payable pursuant to one of the Debtor's insurance policies until the holder of such Allowed Claim has exhausted all remedies with respect to such insurance policy. To the extent that one or more of the Debtor's insurers agrees to satisfy in full a Claim (if and to the extent adjudicated by a court of competent jurisdiction or settled in accordance with the applicable insurer's reasonable business judgment in consultation with the Disbursing Agent), then, immediately upon such insurers' agreement, the Disbursing Agent may direct the Clerk to expunge such Claim from the Claims Register to the extent of any agreed-upon satisfaction without a Claims objection having to be filed and without any further notice to or action, order or approval of the Bankruptcy Court.

(f) NEW LICENSE AGREEMENT AND THE NEW SUB-LICENSE AGREEMENT

On the Plan Effective Date, (a) the Existing License Agreement will be cancelled, and any obligations of either the Debtor or the Rodrigue Succession under the Existing License Agreement shall be cancelled, (b) the Rodrigue Succession, as licensor, will enter into the New License Agreement with GR Licensing, as licensee, and (c) the GR Licensing, as sub-licensor, will enter into the New Sub-License Agreement with the Reorganized Debtor, as sub-licensor. The New License Agreement and the New Sub-License Agreement shall be in form and substance substantially similar to **Plan Supplement 8.5**.

(g) PAYMENT OF U.S. TRUSTEE FEES

Pursuant to Section 2.5 of the Plan, on the Plan Effective Date, the Debtor will pay, in full, in Cash, any fees due and owing to the U.S. Trustee at the time of the Confirmation. On and after the Plan Effective Date, the Reorganized Debtor will be responsible for filing required post-confirmation reports and paying quarterly fees due to the U.S. Trustee for the Reorganized Debtor until the entry of a final decree in the Chapter 11 Case.

(h) MODIFICATION OF THE PLAN

Pursuant to Section 12.1 of the Plan, subject to the restrictions on modification set forth in Bankruptcy Code section 1127 and Bankruptcy Rules 2002 and 3019, the Debtor reserves the right to alter, amend or modify the Plan before the substantial consummation of the Plan.

(i) REVOCATION OR WITHDRAWAL OF THE PLAN

Pursuant to Section 12.3 of the Plan, the Debtor reserves the right to revoke or withdraw the Plan at any time before the Confirmation Date by filing a notice of withdrawal or revocation.

(j) BINDING EFFECT

Pursuant to Section 10.1 of the Plan, except as otherwise provided in Bankruptcy Code section 1141(d)(3) and subject to the occurrence of the Plan Effective Date, on and after the Confirmation Date, the provisions of the Plan shall bind any holder of a Claim against, or Equity Interest in, the Debtor and inure to the benefit of and be binding on such holder's respective successors and assigns, whether or not the Claim or Equity Interest of such holder is Impaired under the Plan, and whether or not such holder voted to accept the Plan or objected to the Plan.

(k) GOVERNING LAW

Pursuant to Section 12.7 of the Plan, except to the extent that the Bankruptcy Code is applicable, the rights and obligations arising under the Plan will be governed by, and construed and enforced as provided in the laws of the State of Louisiana.

(l) SUBSTANTIAL CONSUMMATION

Pursuant to Section 12.2 of the Plan, substantial consummation within the meaning of sections 1101 and 1127(b) of the Bankruptcy Code will be deemed to have occurred upon the Plan Effective Date.

(m) NO INTEREST AFTER THE PETITION DATE UNLESS OTHERWISE PROVIDED

As provided in Section 7.9 of the Plan, other than as provided in the Plan or the Confirmation Order, or required by applicable bankruptcy or non-bankruptcy law, post-petition interest shall not accrue or be paid on any pre-petition Claim, and no holder of a pre-petition Claim shall be entitled to interest accruing on such Claim on or after the Petition Date.

8. **CONFIRMATION**

(a) THE CONFIRMATION HEARING

The Bankruptcy Code requires the Bankruptcy Court, after notice, to hold a confirmation hearing with respect to the accompanying Plan. The Confirmation Hearing in respect of the Plan has been scheduled for [•], 2018, at [•].m. Any objection to Confirmation must be made in writing and specify in detail the name and address of the objector, all grounds for the objection and the amount of the Claim or a description of the interest in the Debtor held by the objector, and must be made in accordance with any pre-trial or scheduling orders entered by the Bankruptcy Court. Any such objection must be filed with the Bankruptcy Court, and served so that it is received by the Bankruptcy Court, on or before [•], 2018.

(b) CONFIRMATION

At the Confirmation Hearing, the Bankruptcy Court will confirm the Plan only if all of the requirements of section 1129 of the Bankruptcy Code are met. Among the requirements for confirmation of the Plan are that the Plan is (i) accepted by all Impaired Classes or, if rejected by an Impaired Class, that the Plan "does not discriminate unfairly" and is fair and equitable" as to such Class, (ii) feasible, and (iii) in the "best interests" of holders of Claims and Equity Interests that are Impaired under the Plan.

To obtain nonconsensual Confirmation of the Plan, the Debtor must be demonstrate to the Bankruptcy Court that the Plan "does not discriminate unfairly" and is "fair and equitable" with respect to each Impaired, non-accepting Class. The Bankruptcy Code provides a non-exclusive definition of the phrase "fair and equitable." In addition, the "cramdown" standards of the Bankruptcy Code prohibit "unfair discrimination" with respect to the Claims of an Impaired, non-accepting Class. While the existence of "unfair discrimination" under a plan of reorganization depends upon the particular facts of a case and the nature of the claims and interests at issue, in general, courts have interpreted the standard to mean that the Impaired, non-accepting Class must receive treatment under a plan of reorganization which allocates value to such Class in a manner that is consistent with the treatment given to other classes with similar legal claims against or interests in the debtor. The Debtor believes that the Plan, and the treatment of all Classes under the Plan, satisfy the requirements for nonconsensual Confirmation of the Plan. The Bankruptcy Code establishes "cramdown" tests for Claims, as discussed below.

(i) Other Secured Claims

In order to satisfy the "cramdown test," each holder of an Other Secured Claim will receive "fair and equitable" treatment. Examples of such treatment (although not necessarily the "fair and equitable" treatment to be provided by the Debtor under the Plan) include the following: each holder of an Other Secured Claim will receive, at the sole option of the Debtor or Disbursing Agent, one of the following: (A) Cash equal to the full Allowed amount of such Claim; (B) Reinstatement of such Claim; (C) the return or abandonment to such holder of the Collateral that secures such Claim; or (D) such other treatment that will render such Claim Unimpaired pursuant to Bankruptcy Code section 1124. The Debtor further believes that the treatment afforded the holders of Other Secured Claims in Class 3 may render Class 3 Impaired.

(ii) Unsecured, Non-Priority Claims

In order to satisfy the "cramdown test," either (a) each holder of an Impaired Unsecured Claim receives or retains under the Plan property of a value equal to the amount of its Allowed Claim, or (b) the holders of Claims and Equity Interests that are junior to the Claims of the dissenting Class will not receive any property under the Plan. The Debtor believes that the following Classes of Unsecured, non-

Priority Claims are Impaired under the Plan: Class 4 (Convenience Claims); Class 5 (Unsecured Trade Claims); and Class 6 (General Unsecured Claims). The Debtor believes, however, that the treatment afforded those holders of Claims in the foregoing Classes permit Confirmation even if the Plan is not accepted by those Classes.

(iii) Equity Interests

In order to satisfy the "cramdown test," each holder of an Equity Interest will receive "fair and equitable" treatment. Examples of such treatment (although not necessarily the "fair and equitable" treatment to be provided by the Debtor under the Plan) include the following: (a) each holder of an Equity Interest will receive or retain under the Plan property of a value equal to the greatest of the fixed liquidation preference to which such holder is entitled, the fixed redemption price to which such holder is entitled, or the value of the Interest, or (b) the Holder of an Equity Interest that is junior to the non-accepting Class will not receive or retain any property under the Plan. The Debtor believes Class 7 (Equity Interests) is Impaired, but the treatment afforded the holders of Equity Interests in Class 7 permits Confirmation even if the holders do not accept the Plan.

(iv) Feasibility

The feasibility test requires the Bankruptcy Court to determine that Confirmation of the Plan is not likely to be followed by the liquidation, or the need for further financial reorganization, of the Debtor, unless such liquidation or financial reorganization is proposed in the Plan. For purposes of determining whether the Plan meets this requirement, the Debtor have analyzed their ability to meet its obligations under the Plan. The financial information contained in or incorporated by reference into this Disclosure Statement has not been audited, except as specifically indicated otherwise. The Debtor, in consultation with their advisors, has prepared the Financial Projections (as defined below) attached hereto as **Exhibit E** and described in this Disclosure Statement. The Debtor's did not prepare the Projections in accordance with Generally Accepted Accounting Principles ("**GAAP**") or International Financial Reporting Standards ("**IFRS**") or to comply with the rules and regulations of the SEC regulatory authority. The Financial Projections, while presented with numerical specificity, necessarily were based on a variety of estimates and assumptions that are inherently uncertain and may be beyond the control of the Debtor. Important factors that may affect actual results and cause the forecasts not to be achieved include, but are not limited to, risks and uncertainties relating to the Debtor's business, industry performance, the regulatory environment, general business and economic conditions and other factors. The Debtor cautions that no representations can be made as to the accuracy of these projections or to their ultimate performance compared to the information contained in the forecasts or that the forecasted results will be achieved. Therefore, the Financial Projections may not be relied upon as a guarantee or other assurance that the actual results will occur.

Based upon the Financial Projections, the Debtor believes that the Plan meet the feasibility requirement of the Bankruptcy Code. The Financial Projections also show that the Debtor will have enough Cash on the Plan Effective Date to pay its obligations under the Plan.

(v) Best Interests Test

With respect to each Impaired Class, Confirmation of the Plan requires that each holder of such a Claim or Interest either (a) accept the Plan, or (b) receive or retain under the Plan property of a value, as of the Plan Effective Date, that is not less than the value such holder would receive or retain if the Debtor were liquidated under chapter 7 of the Bankruptcy Code. To determine what holders in each Impaired Class would receive if the Debtor were liquidated under chapter 7, the Bankruptcy Court must determine the dollar amount that would be generated from the liquidation of the Debtor's assets and properties in the

context of a chapter 7 liquidation case. The Cash amount that would be available for satisfaction of Claims and Equity Interests would consist of the proceeds resulting from the disposition of the unencumbered assets and properties of the Debtor, augmented by the unencumbered Cash held by the Debtor at the time of the commencement of the liquidation case. Such Cash amount would be reduced by the amount of the costs and expenses of the liquidation and by such additional administrative and priority claims that may result from the termination of the Debtor's businesses and the use of chapter 7 for the purposes of liquidation. A Liquidation Analysis is attached to this Disclosure Statement as **Exhibit F**.

To determine if the Plan is in the best interests of each Impaired Class, the present value of the distributions from the proceeds of the liquidation of the Debtor's unencumbered assets and properties (after subtracting the amounts attributable to the chapter 7 and chapter 11 administrative claims described in the preceding paragraph), are then compared with the value of the property offered to such Classes of Claims under the Plan.

After considering the effects that a chapter 7 liquidation would have on the ultimate proceeds available for distribution to creditors in the Bankruptcy Cases, including (a) the increased costs and expenses of a liquidation under chapter 7 arising from fees payable to a trustee in bankruptcy and professional advisors to such trustee, (b) the erosion in value of assets in a chapter 7 case in the context of the expeditious liquidation required under chapter 7 and the "forced sale" atmosphere that would prevail, and (c) the substantial increases in claims that would be satisfied on a priority basis or on parity with creditors in the Bankruptcy Cases, the Debtor have determined that Confirmation will provide each Holder of an Allowed Claim with a recovery that is not less than what such holder would receive pursuant to the liquidation of the Debtor under chapter 7.

(c) CONDITIONS TO EFFECTIVE DATE OF THE PLAN

Pursuant the Plan will not be consummated, and the Plan Effective Date will not occur, until each of the following conditions has been satisfied or duly waived pursuant to Section 9.2 of the Plan:

(i) No later than August 31, 2018, the Confirmation Order will have been entered on the Docket in a form reasonably satisfactory to the GR Restaurants;

(ii) The Confirmation Order shall have become a Final Order and remains in full force and effect;

(iii) The Cash portion of the New Equity Consideration shall have been funded, as needed, by GR Restaurants; and

(iv) The Restructuring Closing Date shall have occurred.

Pursuant to Section 9.1(a) of the Plan may be waived with the written consent of GR Restaurants. As provided in Section 9.2 of the Plan, the Debtor will file a notice of occurrence of the Plan Effective Date within five (5) Business Days of the Plan Effective Date. Section 9.4 of the Plan provides that in the event that one or more of the conditions specified in Section 9.1 of the Plan does not occur, or has not been waived as provided in Section 9.2 of the Plan, the Confirmation Order will be vacated, no distributions under the Plan will be made, and the Debtor and all holders of Claims and Equity Interests will be restored to the *status quo ante* as of the day immediately preceding the Confirmation Date as though the Confirmation Date never occurred.

9. CERTAIN RISK FACTORS TO BE CONSIDERED

HOLDERS OF CLAIMS SHOULD READ AND CONSIDER CAREFULLY THE INFORMATION SET FORTH IN THE DISCLOSURE STATEMENT, THE PLAN, ALL PLAN EXHIBITS (AND ANY DOCUMENTS DELIVERED TOGETHER HEREWITH AND/OR INCORPORATED BY REFERENCE), BEFORE VOTING TO ACCEPT OR REJECT THE PLAN. ANY RISK FACTORS SHOULD NOT BE REGARDED AS CONSTITUTING THE ONLY RISKS INVOLVED IN CONNECTION WITH THE PLAN AND ITS IMPLEMENTATION.

(a) CERTAIN BANKRUPTCY CONSIDERATIONS

(i) The Debtor Might Not Be Able to Obtain Confirmation

Although the Debtor believes that the Plan will satisfy all requirements necessary for Confirmation by the Bankruptcy Court, there can be no assurance that the Bankruptcy Court will reach the same conclusion. There can also be no assurance that modifications of the Plan will not be required for Confirmation, that such modifications would not adversely affect the holders of Claims, or that such modifications would not necessitate the re-solicitation of votes.

(ii) The Bankruptcy Court Might Not Confirm the Plan

Even if one or more Classes of Claims entitled to vote does not vote to accept the Plan, the Debtor reserves the right to amend the Plan or request Confirmation pursuant to the "cramdown" provisions under Bankruptcy Code section 1129(b). The Bankruptcy Court may confirm the Plan if (a) at least one Class of Claims that has been Impaired has accepted the Plan (such acceptance being determined without including the votes of any "insider" in such Class), and (b) as to each Impaired Class that has not accepted the Plan, if the Bankruptcy Court determines that the Plan "does not discriminate unfairly" and is "fair and equitable" with respect to the dissenting Impaired Classes. The Debtor believes that the Plan satisfies these requirements; however, there can be no assurance that the Bankruptcy Court will find that these requirements have been satisfied. If it does not, the Plan cannot be confirmed and become effective unless it has been accepted by each Impaired Class of Claims that is entitled to vote.

(iii) Allowed Claims May Not Be Finalized Until After the Plan Effective Date

The Debtor have analyzed the Schedules and have used its best judgment to estimate the value of such Schedules. To prepare estimates for the Disclosure Statement, the Debtor has considered the strengths and weaknesses of its positions and the respective positions of holders of Claims under applicable law. Despite the Debtor's efforts, those estimates could prove incorrect.

(iv) Objections to Classifications

Bankruptcy Code section 1122 provides that a plan of reorganization may place a claim or an equity interest in a particular class only if such claim or equity interest is substantially similar to the other Claims or Equity Interests in such class. The Debtor believes that the classification of Claims and Equity Interests under the Plan complies with the requirements set forth in the Bankruptcy Code. However, the Bankruptcy Court may reach a different conclusion.

(v) The Debtor May Object to the Amount or Classification of a Claim

The Debtor reserves the right to object to the amount or classification of any Claim. The estimates set forth in the Disclosure Statement cannot be relied on by any holder of Claim whose Claim is subject to an objection.

(b) RISKS RELATING TO THE BUSINESSES OF THE REORGANIZED DEBTOR AFTER THE PLAN EFFECTIVE DATE

(i) Financial Projections

In conjunction with the development of the Plan and to determine the feasibility of the Plan, Debtor's management analyzed the ability of the Reorganized Debtor to meet its post-Plan Effective Date obligations with sufficient liquidity and capital resources to conduct its business. These Financial Projections, attached as **Exhibit E**, are based on certain assumptions that reflect the terms of the Plan, as well as other assumption that the Debtor believes are reasonable under the circumstances.

The Financial Projections included in Exhibit E assume the successful implementation of the Plan and consist of the following unaudited projected financial information: (a) projected income statement summary through April 2020; (b) projected balance sheet as of April 2020; (c) projected cash flow statement through April 2020; and (d) Plan Effective Date summary of treatment of Classes. The Financial Projections should be reviewed in conjunction with the assumptions, notes and qualifications that are included in Exhibit E. Neither the Debtor nor its advisors make any representations regarding the accuracy of the projections for the Reorganized Debtor or the ability of the Reorganized Debtor to achieve forecasted results.

The Debtor's management prepared the Financial Projections, and they have been reviewed by Donielle Watkins, CPA, the Debtor's accountant (Docket No. 100). (A final hearing on the application to retain Donielle Watkins is scheduled for May 15, 2018 (Docket No. 101). The Financial Projections were prepared solely for the purpose of providing "adequate information" under Bankruptcy Code section 1125 to enable the holders of Claims entitled to vote under the Plan to make an informed judgment about the Plan and should not be used or relied upon for any other purpose. Holders Claims should not rely on the Financial Projections as a representation or guarantee of future performance. Although every effort was made to be accurate and the Debtor consider them reasonable when taken as a whole, the Financial Projections are subject to significant business, economic and competitive uncertainties beyond the Debtor's control. The actual financial results of the Reorganized Debtor may differ materially from the Financial Projections. In addition, the uncertainties which are inherent in the Financial Projections increase for later years in the projection period due to increased difficulty associated with forecasting levels of economic activity and expected performance in more distant points in the future. Consequently, the projected information included in this Disclosure Statement should not be regarded as representations by the Debtor or its advisors, or any other person, that the projected results will actually be achieved. The Debtor caution that not representations can be made or are made as to the accuracy or completeness of the Financial Projections or to the Reorganized Debtor's ability to achieve the projected results. Some assumptions inevitably will prove incorrect. Moreover, events and circumstances occurring subsequent to which the Debtor prepared these Financial Projections may be different from those assumed or, alternatively, may have been unanticipated, and thus the occurrence of these events may affect financial results in either a material adverse or material beneficial manner. By way of example, it is difficult to predict the inevitable wide swings in the costs of food products and the ability of the Debtor to pass on cost increases to its customers. Based on its analysis of the current demand, however, the Debtor believes the performance of the Reorganized Debtor, together with the New Equity Consideration, will be sufficient to fulfill its obligations under the Plan.

(c) OTHER BUSINESS RISKS

(i) Competition

The Debtor faces stiff competition and competes with large national chains, as well as local companies, to provide custom food-services.

(ii) Economic Downturns

The Debtor faces significant risks when the national and local economies become distressed. Many of the Debtor's customers are middle-income who cut back on discretionary spending for meals away from home and takeout.

(iii) Weather Issues

A Debtor's operates in a location that is to hurricanes and severe storms. The Debtor does have business interruption and property damage insurance. It is not feasible to insure for all of loss caused by severe weather.

(iv) Commodity Prices

The Debtor serves many food items that are subject to wide swings in cost. Commodities such as chicken, beef, fish and vegetables make up a large portion of the menu. When these items increase in cost the Debtor may have difficulty passing on the cost to the customer.

(v) Food Safety Issues

Because Debtor's menu offerings are prepared from scratch and subject to strict holding times, food safety is a most important aspect of the Debtor's operations. The Debtor's reputation and survival can be jeopardized by even one significant breakdown in food safety.

(vi) The Lease

The Lease for the Blue Dog Café is a month-to-month lease, and the lessor may refuse to execute a written lease after the Petition Date. If that occurs, the Debtor will need to find a new location for the Restaurant, which could be time-consuming, expensive and disruptive.

(vii) The New License Agreement

As of this date, the Rodrigue Succession has agreed to execute the New License Agreement in favor of GR Licensing.

10. CERTAIN UNITED STATES FEDERAL INCOME TAX CONSEQUENCES OF THE PLAN

The following discussion summarizes certain factors that may affect the anticipated U.S. federal income tax consequences of implementation of the Plan to the Debtor and holders of Claims. It does not, however, summarize the U.S. federal income tax consequences to holders of Equity Interests in the Debtor. Counsel for the Debtor has not, and will not render any opinion concerning the tax consequences of Confirmation of the Plan to the Debtor, Reorganized Debtor, holders of Claims and Equity Interests, or any other Entity. This discussion does not address the U.S. federal income tax consequences to holders of

Claims and Equity Interests who (a) are Unimpaired under the Plan or (b) are otherwise not entitled to vote under the Plan. Moreover, the discussion assumes that each holder of a Claim holds such Claim only as "capital assets" within the meaning of section 1221 of the Tax Code, and the various debt and other arrangements to which the Debtor and Reorganized Debtor are or will be parties will be respected for U.S. federal income tax purposes in accordance with their form.

The description of the U.S. federal income tax consequences of implementing the Plan is based on interpretation of the applicable provisions of the Internal Revenue Code of 1986 (the "**Tax Code**"), the Treasury Regulations promulgated thereunder and other relevant authority, including all amendments and revisions to the Tax Code. This interpretation, however, is not binding on the IRS or any court. The Debtor has not obtained, nor does it intend to obtain, a ruling from the IRS, nor have they obtained an opinion of counsel with respect to any of these matters.

The discussion does not apply to a holder of a Claim that is not a "United States person," as such term is defined in the Tax Code. Moreover, this discussion does not address U.S. federal taxes other than income taxes or any state, local, or non-U.S. tax consequences of the Plan, nor does it purport to address all aspects of U.S. federal income taxation that may be relevant to United States persons in light of their individual circumstances or to United States persons that may be subject to special tax rules, such as persons who are related to the Debtor within the meaning of the Tax Code, banks, mutual funds, insurance companies, financial institutions, small business investment companies, regulated investment companies, tax-exempt organizations, beneficial owners of pass-through Entities, subchapter S corporations, employees, persons whose Claims relate to the provisions of services or who otherwise received their Claims as compensation, persons who holders who are themselves in bankruptcy.

If a partnership or other pass-through Entity is a holder, the tax treatment of any partner or other owner of such Entity generally will depend upon that status of the partner (or other owner) and the activities of the Entity. Partners (or other owners) of pass-through Entities that are holders should consult their own independent tax advisors regarding the tax consequences of the Plan.

FOR THESE REASONS, ALL HOLDERS OF CLAIMS AND EQUITY INTERESTS SHOULD CONSULT WITH THEIR OWN TAX ADVISORS AS TO THE TAX CONSEQUENCES OF IMPLEMENTATION OF THE PLAN TO THEM UNDER APPLICABLE U.S. FEDERAL, STATE AND LOCAL TAX LAWS.

THE U.S. FEDERAL INCOME TAX CONSEQUENCES OF THE PLAN ARE COMPLEX. THE SUMMARY DOES NOT DISCUSS ALL ASPECTS OF U.S. FEDERAL INCOME TAXATION THAT MAY BE RELEVANT TO THE DEBTOR, THE REORGANIZED DEBTOR, OR HOLDER. THE TAX CONSEQUENCES TO EACH CLAIM OR INTEREST HOLDER WILL VARY BASED ON THE HOLDER'S CIRCUMSTANCES. ACCORDINGLY, EACH CLAIM OR INTEREST HOLDER SHOULD CONSULT WITH HIS OR HER TAX ADVISOR AS TO THE SPECIFIC TAX CONSEQUENCES TO SUCH HOLDER OF THE PLAN, INCLUDING THE APPLICATION AND EFFECT OF U.S. FEDERAL, STATE, LOCAL TAX LAWS.

IRS CIRCULAR 230 DISCLOSURE: TO ENSURE COMPLIANCE WITH REQUIREMENTS IMPOSE BY THE IRS, EACH HOLDER IS HEREBY NOTIFIED THAT: (A) ANY DISCUSSION OF U.S. FEDERAL TAX ISSUES IN THE DISCLOSURE STATEMENT IS NOT INTENDED OR WRITTEN TO BE RELIED UPON, AND CANNOT BE RELIED UPON, BY ANY HOLDER OF A CLAIM OR INTEREST FOR THE PURPOSE OF AVOIDING PENALTIES THAT MAY BE IMPOSED ON A HOLDER UNDER THE TAX CODE; (B) SUCH DISCUSSION IS WRITTEN TO SUPPORT THE PROMOTION OF THE PLAN; AND (C) EACH

HOLDER SHOULD SEEK ADVICE BASED ON SUCH HOLDER'S PARTICULAR CIRCUMSTANCES FROM AN INDEPENDENT TAX ADVISOR.

(a) U.S. FEDERAL INCOME TAX CONSEQUENCES TO THE DEBTOR

For U.S. federal income tax purposes, the Debtor does not believe that there will be any tax consequences to it caused by the Confirmation of the Plan.

(b) U.S. FEDERAL INCOME TAX CONSEQUENCES TO HOLDERS OF CLAIMS AND EQUITY INTERESTS

The U.S. federal income tax consequences to holders of Claims and Equity Interests arising from the distributions to be made in satisfaction of their Claims and Equity Interests pursuant to a bankruptcy plan of reorganization may vary, depending upon, among other things: (a) the type of consideration received by the holder of a Claim in exchange for the indebtedness it holds; (b) the nature of the indebtedness owed to it; (c) whether the holder has previously claimed a bad debt or worthless security deduction in respect of its claim against the corporation; (d) whether such Claim constitutes a security; (e) whether the holder of a Claim is a citizen or resident of the United States for tax purposes, or otherwise subject to U.S. federal income tax on a net income basis; (f) whether the holder of a Claim reports income on the accrual or cash basis; and (g) whether the holder of a Claim receives distributions under the Plan in more than one taxable year. For tax purposes, the modification of a Claim may represent an exchange of the Claim for a new Claim, even though no actual transfer takes place. In addition, where gain or loss is recognized by a holder, the character of such gain or loss as long-term or short-term capital gain or loss or as ordinary income or loss will be determined by a number of factors, including the tax status of the holder, whether the Claim constitutes a capital asset in the hands of the holder and how long it has been held or is treated as having been held, whether the Claim was acquired at a market discount, and whether and to what extent the holder previously claimed a bad debt deduction with respect to the underlying Claim.

The consideration received under the Plan by holders of Claims is netted against the amount of the Claim which is discharged under the Plan. The net amount is the amount of the holder's loss. In the event the holder of the Claim previously took a loss for the full amount of his or her discharged Claim, the holder would have to realize income in the year that he or she receives distributions under the Plan.

The character of any gain or loss as capital or ordinary and, in the case of capital gain or loss, as short-term or long-term, will depend on a number of factors, including: the character of any gain or loss as capital or ordinary and, in the case of capital gain or loss, as short-term or long-term, will depend on a number of factors, including: (a) the nature and origin of the Allowed Claim; (b) the tax status of the holder of the Allowed Claim; (c) whether the Allowed Claim has been held for more than one year; and (d) the extent to which the holder previously claimed a loss, bad debt reduction or charge to a reserve for bad debts with respect to the Allowed Claim. Each holder of an Allowed Claim is urged to consult his or her tax advisor as to the applicability of these other factors to such holder.

A loss generally is treated as sustained in the taxable year for which there has been a closed and completed transaction, and no portion of a loss with respect to which there is a reasonable prospect of reimbursement may be deducted until it can be ascertained with reasonable certainty whether or not such reimbursement will be recovered.

Holders of Claims and Equity Interests should consult with their own tax advisors as to the matters discussed in this section concerning character and timing of recognition of gain or loss. Because a loss will be allowed as a deduction only for the taxable year in which the loss was sustained, a

holder of a Claim is entitled a loss in the wrong taxable year risks denial of such loss altogether. In the case of certain categories of Claims, consideration should be given to the possible availability of a bad debt deduction under section 166 of the Tax Code for a period prior to the Plan Effective Date. In addition, a portion of any distributions received after the Plan Effective Date may be taxed as ordinary income under the imputed interest rules.

As a result of the Debtor's income tax classification as a partnership, any discharge of indebtedness income realized by the Debtor as a result of the Plan will be allocated to the holders of Equity Interests. Each holder of Equity Interests generally must include its allocable share of such discharge of indebtedness income in its gross income unless such income may be excluded under a special provision of the U.S. federal income tax laws. The ability of a holder of Equity Interests to exclude all or a portion of its allocable share of the discharge of indebtedness income from its gross income will depend on facts and circumstances particular to the holder of the Equity Interests. **Accordingly, holders of Equity Interests should consult with their own tax advisors as to the matters discussed in this section concerning discharge of indebtedness income.**

Certain payments, including certain payments of Claims pursuant to the Plan, including payments of interest, may be subject to information reporting to the IRS. Moreover, such reportable payments may be subject to backup withholding unless the taxpayer: (a) comes within certain exempt categories (which generally include corporations) or (b) provides a correct taxpayer identification number and otherwise complies with applicable backup withholding provisions. In addition, Treasury regulations generally require disclosure by a taxpayer on its U.S. federal income tax return of certain types of transactions in which the taxpayer participated, including, among other types of transactions, certain transactions that result in the taxpayer's claiming a loss in excess of specified thresholds. Holders are urged to consult their tax advisors regarding these regulations and whether the transactions contemplated by the Plan would be subject to these regulations and require disclosure in the holder's tax returns.

11. VOTING BY HOLDERS OF CLAIMS AND EQUITY INTERESTS ENTITLED TO VOTE

The Claims in Class 1 (Other Priority Claims) are Unimpaired under the Plan, and are deemed to have accepted the Plan under the provisions of Bankruptcy Code section 1126(f). The Claims and Equity Interests that are deemed to reject the Plan under Bankruptcy Code section 1126(g) are in the following Classes: Class 2 (GR Restaurants Pre-Petition Secured Claim); and Class 7 (Equity Interests): The Debtor will not solicit acceptances of the Plan from holders of Claims or Equity Interests in the foregoing Classes.

The following Classes are entitled to vote: Class 3 (Other Secured Claims); Class 4 (Convenience Claims); Class 5 (Unsecured Trade Claims); and Class 6 (General Unsecured Claims). The Impaired Classes are collectively referred to as the "Voting Classes." A Class of Claims has "accepted" the Plan if the Plan has been accepted by the holders of Claims in the Class that hold at least two-thirds (2/3) in dollar amount and more than one-half (1/2) in number of the Allowed Claims that have cast Ballots to accept or reject the Plan. A Class of Equity Interests has "accepted" the Plan if the Plan has been accepted by holders of Equity Interests in the Class that hold at least two-thirds (2/3) in amount of the Allowed Equity Interests that have cast Ballots to accept or reject the Plan. The Equity Interests in the Plan are Unimpaired, and are not entitled to vote. If one or more Classes entitled to vote on the Plan votes to reject the Plan, the Debtor reserves the right to amend the Plan or request Confirmation pursuant to the "cram-down" provisions contained section 1129(b) of the Bankruptcy Code. If at least one Class of Claims that is Impaired under the Plan has accepted the Plan (determined without including acceptance of the Plan by insiders), section 1129(b) of the Bankruptcy Code permits Confirmation notwithstanding its rejection by one or more Impaired Classes. Under section 1129(b), the Plan may be confirmed by the

Bankruptcy Court if it does not "discriminate unfairly" and is "fair and equitable" with respect to each non-accepting Impaired Class.

Any holder of an Impaired Class of Claims (a) whose Claim has been listed by the Debtor in the Schedules filed with the Bankruptcy Court (provided that such Claim has not been scheduled as disputed, contingent or unliquidated), or (b) who filed a Proof of Claim on or before the Bar Date (or, if not filed by such date, any Proof of Claim filed within any other applicable period of limitations or with leave of the Bankruptcy Court), which Claim is not the subject of an objection, is entitled to vote. Holders of Claims that are Disputed are entitled to vote their Claims only to the extent that such Claims are Allowed for the purpose of voting pursuant to an Order of the Bankruptcy Court obtained after notice and an opportunity for hearing.

If you are a holder of a Claim and if you are entitled to vote to accept or reject the Plan, a Ballot is enclosed for the purpose of voting on the Plan. If you are a holder of a Claim that is entitled to vote and you did not receive a Ballot, received a damaged Ballot, or lost your Ballot, or if you have any questions concerning the procedures for voting on the Plan, please contact the Debtor' counsel at the address located below.

THE BALLOT MAY NOT BE USED FOR ANY PURPOSE OTHER THAN TO VOTE TO ACCEPT OR REJECT THE PLAN. Holders of Claims in the Voting Classes will receive a Ballot and a return envelope addressed directly to the Debtor. B**allots must be *received* by the Debtor by the Voting Deadline of** [•], 2018 **at 5:00 p.m. Prevailing Central Standard Time.** If a Ballot is received after the Voting Deadline, it will not be counted. Complete the Ballot by providing all the information requested, and sign, date and return the Ballot by mail, overnight courier or personal delivery to the Debtor at one of the following address:

By U.S. Mail, By Hand Delivery or Courier:
Laura F. Ashley, Esq. **Jones Walker LLP** **201 St. Charles Ave., 51st Floor** **New Orleans, LA 70170**

ANY EXECUTED BALLOT THAT FAILS TO INDICATE AN ACCEPTANCE OR REJECTION OF THE PLAN WILL NOT BE COUNTED. **BALLOTS RETURNED TO THE DEBTOR WILL NOT BE ACCEPTED BY THE DEBTOR BY FACSIMILE TRANSMISSION OR ANY OTHER ELECTRONIC MEANS**.

12. CONCLUSION AND RECOMMENDATION

This Disclosure Statement is intended to assist holders of Claims to make an informed decision regarding the acceptance of the Plan. If the Plan is confirmed, all holders of Claims and Equity Interests will be bound by its terms. The Debtor believes that Confirmation and implementation of the Plan is preferable to any of the alternatives described above and respectfully urges each holder of a Claim against and Equity Interests in the Debtor to review the Disclosure Statement carefully and the enclosed copy of the Plan, to accept the Plan, and to evidence such acceptance by returning their Ballots on or before the date to be fixed by the Bankruptcy Court.

Dated: As of May 8, 2018.

BLUE COLLAR ENTERPRISES, L.L.C.

By: */ s/ Stephen Santillo & Andre Rodrigue*

Its: Member and Managing Member, Stephen Santillo and Andre Rodrigue