



ORDERED in the Southern District of Florida on July 19, 2013.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA

Eric P. Stubbins, Judge
United States Bankruptcy Court
www.flsb.uscourts.gov

In re:

MAQ MANAGEMENT, INC. et al.

Case No.: 11-26571-BKC-EPK
Chapter 11

Debtors.

(Jointly Administered)

ORDER CONFIRMING DEBTORS' CHAPTER 11 PLAN OF REORGANIZATION AS MODIFIED AND SCHEDULING POST CONFIRMATION STATUS CONFERENCE

THIS MATTER came before the Court for hearing on June 6, 2013 (the "Confirmation Hearing") to consider confirmation of MAQ Management, Inc., Super Stop Petroleum, Inc., Super Stop Petroleum I, Inc., and Super Stop Petroleum IV (collectively the "Debtors" or "Reorganized Debtors") *Plan of Reorganization* [ECF No. 789], as amended by the *First Amendment to the Fourth Amended Consolidated Plan* dated April 15, 2013 [ECF No. 816], the *Second Amendment to the Fourth Amended Consolidated Plan Dated April 15, 2013* [ECF No. 821], and the *Third Amendment to the Fourth Amended and Consolidated Plan Dated April 15, 2013* [ECF No. 863], and final approval of the *Disclosure Statement for Chapter 11 Plan of Reorganization* (the "Disclosure Statement") [ECF No. 790].

At the Hearing, counsel for the Debtors made the following *ore tenus* modifications (the "Modifications") to the Debtors' Plan, as previously amended:

(a) The claim of George A. Bavelis [Claim No. 5] (the Bavelis Claim”) filed in the MAQ Management, Inc (“MAQ”) case will be liquidated in the chapter 11 bankruptcy case of Mr. Bavelis pending in United States Bankruptcy Court, Southern District of Ohio, Eastern Division (the “Ohio Bankruptcy Court”) under Case No. 10-58583 (the “Ohio Bankruptcy Case”) through that certain pending adversary proceeding therein styled as *George A Bavelis v. Ted Doukas, et al.*, Adv. Pro. No. 2:10-ap-02508 (the “Ohio AP”) which Debtor MAQ previously appeared and filed its notice of stay. Debtor MAQ consents to the-jurisdiction Ohio Bankruptcy Court for purposes of liquidation of the Bavelis Claim, and further consents that the Ohio AP will be the sole forum and proceeding for the liquidation of the Bavelis Claim. Any notice of stay presently on file in the Ohio AP will be withdrawn by Debtor MAQ.

(b) The Bavelis Claim, once liquidated in the Ohio AP, will participate as an allowed, unsecured claim under Class 11 of the Plan.

(c) Until liquidation and allowance (or disallowance) of the Bavelis Claim by final order, there will be no disbursements to other holders of allowed claims in Class 11 pursuant to the disputed claim features of the Plan.

(d) Section 10.06 of the Plan providing for the Deemed Acceptance of the Plan by the failure of any claimant to vote shall be stricken from the Plan.

(the Modifications, together with the Plan, and the First, Second and Third Amendments to the Plan shall hereafter be referred to as the “Plan”);

The Court, having considered the Plan and Disclosure Statement, the evidence presented, the proffered testimony of Mahammad Qureshi, the statements and representations of counsel,

any objections to the Plan, the Debtors' Motion for Cramdown [ECF No. 834], and pursuant to Bankruptcy Rule 7052, makes the following findings of fact and conclusions of law:

Findings of Fact and Conclusions of Law

A. Adequate and sufficient notice, as required pursuant to the Bankruptcy Rules and the Court's *Order Conditionally Approving Disclosure Statement, Setting Hearing on Final Approval of Disclosure Statement and Confirmation of Chapter 11 Plan, Setting Various Deadlines, and Describing Obligations of Plan Proponent(s)* [ECF No. 802] was provided to all known creditors, equity security holders, the Office of the U.S. Trustee, and other parties in interest of: i) the Plan and Disclosure Statement; ii) the deadline to file and serve objections to confirmation of the Plan; iii) the deadline for voting on the Plan; and iv) the hearing on final approval of the Disclosure Statement and approval of the Confirmation of the Plan.

Jurisdiction and Venue

B. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the District Court's general order of reference. Confirmation of the Plan is a core proceeding under 28 U.S.C. § 157(b). Venue is proper in this district under 28 U.S.C. §§1408 and 1409.

Disclosure Statement

C. The Disclosure Statement contains "adequate information" regarding the plan in accordance with 11 U.S.C. § 1125(a).

11 U.S.C. § 1129(a)(1)

D. The Plan complies with the applicable provisions of the Bankruptcy Code, including without limitation 11 U.S.C. §§ 1122, 1123, 1125, and 1129(a) and (b) with respect to

all Classes of Claims¹ and Interests under the Plan and, therefore, the provisions of 11 U.S.C. § 1129(a)(1) have been satisfied.

11 U.S.C. § 1129(a)(2)

E. The Debtor(s), the proponent of the Plan, has complied with the applicable provisions of the Bankruptcy Code. Accordingly, the requirements of 11 U.S.C. § 1129(a)(2) have been satisfied.

11 U.S.C. § 1129(a)(3)

F. The Plan has been proposed in good faith and not by any means forbidden by law. Accordingly, the requirements of 11 U.S.C. § 1129(a)(3) have been satisfied.

11 U.S.C. § 1129(a)(4)

G. Any payments made or to be made by the Debtor(s), or by a person issuing securities or acquiring property under the Plan, for services or for costs and expenses in or in connection with the case, or in connection with the Plan and incident to the case, have been approved by, or are subject to the approval of, this Court as reasonable. Accordingly, the requirements of 11 U.S.C. § 1129(a)(4) have been satisfied.

11 U.S.C. § 1129(a)(5)

H. The Debtor(s), as the proponent of the Plan, has disclosed the identity and affiliations of the individuals proposed to continue to serve as President, Vice President, and Secretary and Treasurer of the Reorganized Debtor(s), if any. The appointment to, or continuance in, such office of such individuals is consistent with the interests of creditors and equity security holders and with public policy. Accordingly, the requirements of 11 U.S.C. § 1129(a)(5)(A) have been satisfied.

¹ Unless otherwise defined, any capitalized terms herein shall have the same meaning ascribed to them in the Plan.

I. The Debtor(s), as the proponent of the Plan, has disclosed the identity of any insider that will be employed or retained by the Reorganized Debtor(s), and the nature of any compensation for such insider. Accordingly, the requirements of 11 U.S.C. § 1129(a)(5)(B) have been satisfied.

11 U.S.C. § 1129(a)(6)

J. No governmental regulatory commission has jurisdiction over the rates of the Reorganized Debtor(s). Accordingly, 11 U.S.C. § 1129(a)(6) is not applicable.

11 U.S.C. § 1129(a)(7)

K. The Plan treats Classes 1, 2 and 6 as Unimpaired, and pursuant to 11 U.S.C. 1126(f) Classes 1, 2, and 6 are deemed to have accepted the Plan. Accordingly, 11 U.S.C. § 1129(a)(7) does not apply to Classes 1, 2, and 6.

L. The Plan treats Classes 3, 4, 5, 7, 8, 9, 10, 11, 12, and 13 as Impaired. Classes 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, and 13 voted 100% in favor of the Plan and have therefore accepted the Plan. Class 12 and 13 consist of Insider Claims and Interests and thus, their votes are not calculated when determining whether the Plan has been accepted or rejected.

M. With each Impaired Class of Claims or Interests, each holder of an Interest or Claim has either accepted the Plan, consented to the Plan, or will receive or retain, under the Plan on account of such claim or interest, property of a value, as of the Effective Date of the Plan, that is not less than the amount that such holder would receive or retain if the Debtor(s) were liquidated under Chapter 7 of the Bankruptcy Code on such date. Accordingly, the requirements of 11 U.S.C. § 1129(a)(7) have been satisfied with respect to each Impaired Class of Claims or Interests.

11 U.S.C. § 1129(a)(8)

N. Classes 1, 2, and 6 are Unimpaired under the Plan and are deemed to have accepted the Plan pursuant to 11 U.S.C. 1126(f). Classes 3, 4, 5, 7, 8, 10, 11, 12, and 13 are Impaired and have voted 100% in favor of accepting the Plan, respectively. Classes 12 and 13 consists of Insider Claims and Interests and thus, their votes are not calculated when determining whether the Plan has been accepted or rejected. The requirements of 11 U.S.C. § 1129(a)(8) have been satisfied with respect to Classes 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, and 13.

11 U.S.C. § 1129(a)(9)

O. The Plan provides that all Allowed Unsecured Priority Claims, and Allowed Administrative Claims are to be paid on the Effective Date, the date on which such claims becomes payable pursuant to Final Order of the Court, or as otherwise provided in the Plan. Accordingly, the requirements of 11 U.S.C. § 1129(a)(9) have been satisfied.

11 U.S.C. § 1129(a)(10)

P. The Plan treats Classes 3, 4, 5, 7, 8, 9, 10, 11, 12, and 13 as Impaired. Classes 2, 3, 4, 5, 7, 8, 9, 10 and 11, without including the acceptance of the Plan by an Insider, voted 100% in favor of the Plan, respectively, and have therefore accepted the Plan. Accordingly, the requirements of 11 U.S.C. § 1129(a)(10) have been satisfied with respect to one Impaired Class of Claims accepting the Plan, excluding any acceptance of the Plan by any Insiders.

11 U.S.C. § 1129(a)(11)

Q. The Plan is feasible based on, among other things, the Debtor(s)'s performance during the pendency of its bankruptcy case as shown in the monthly operating reports, the Projections set forth in the Disclosure Statement, and the proffered testimony of Mahammad Quershi accepted by the Court during the Confirmation Hearing. Thus, confirmation of the Plan is not likely to be followed by any liquidation, or the need for further financial reorganization of

the Debtor(s) or any successors to the Debtor(s) under the Plan, except to the extent proposed in the Plan. Accordingly, the requirements of 11 U.S.C. § 1129(a)(11) have been satisfied.

11 U.S.C. § 1129(a)(12)

R. The Plan provides for payment in full of all U.S. Trustee fees payable under 28 U.S.C. § 1930 and all fees payable under Section 1930 of Title 28. To the extent any fees remain due and owing, they will be paid on the Effective Date of the Plan. Accordingly, the requirements of 11 U.S.C. § 1129(a)(12) have been satisfied.

11 U.S.C. § 1129(a)(13)

S. The Debtor(s) has no retirement plan, and the Debtor(s) therefore has no obligation to provide retiree benefits. Accordingly, 11 U.S.C. § 1129(a)(13) is not applicable.

11 U.S.C. § 1129(a)(14)-(16)

T. 11 U.S.C. § 1129(a)(14), (15), and (16) do not apply to this case because these provisions apply either to individual debtors, or to nonprofit corporations and trusts. Accordingly, 11 U.S.C. § 1129(a)(14)-(16) are not applicable.

11 U.S.C. § 1129(b)

U. The Plan does not discriminate unfairly, and is fair and equitable, with respect to each class of claims and interests that are impaired under and that have not accepted the plan. Accordingly, the requirements of 11 U.S.C. § 1129(b) have been satisfied.

Oral Findings Incorporated by Reference

V. The Court's oral findings of fact and conclusions of law announced on the record at the Confirmation Hearing are incorporated by reference herein.

Requirements for Confirmation Satisfied

W. All of the requirements for Confirmation under 11 U.S.C. § 1129 have been satisfied. Confirmation of the Plan is in the best interests of the Estate, its creditors, its equity security holders, and all other parties in interest.

It is therefore **ORDERED AND ADJUDGED** that:

1. Pursuant to 11 U.S.C. § 1125(b) and Bankruptcy Rule 3017(b), the Disclosure Statement is **APPROVED** on a final basis.

2. The Plan, as modified and amended by the Modifications, is **CONFIRMED** and **APPROVED** in all respects.

3. Any and all objections to Confirmation not withdrawn or otherwise addressed in this Order are expressly **OVERRULED**.

4. The Findings of Fact and Conclusions of Law set forth above shall constitute findings of fact and conclusions of law of this Court pursuant to Bankruptcy Rule 7052. To the extent any finding of fact later shall be determined to be a conclusion of law it shall be so deemed, and to the extent any conclusion of law later shall be determined to be a finding of fact it shall be so deemed.

5. Notice was adequate and sufficient under the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and Orders of this Court, and the Due Process Clause of the United States Constitution.

6. The Effective Date shall be fourteen (14) days from the date of the entry of this Order.

7. The Administrative Claim Bar Date shall be thirty (30) days from the entry of this Order. Any and all creditors and parties in interests alleging to have an Administrative Claim must file their Administrative Claim with the Court by the Administrative Claims Bar Date and serve a copy on the Debtor(s)'s counsel. The Debtor(s) shall have thirty (30) days from the

receipt thereof to file an objection to such Administrative Claim. **ANY CREDITOR WHO FAILS TO FILE AN ADMINISTRATIVE CLAIM ON OR BEFORE THE ADMINISTRATIVE CLAIM BAR DATE WILL BE FOREVER BARRED, ESTOPPED, AND ENJOINED FROM ASSERTING SUCH ADMINISTRATIVE CLAIM AGAINST THE DEBTOR AND ITS RESPECTIVE ESTATE, AND THE DEBTOR AND ITS RESPECTIVE CHAPTER 11 ESTATE, SUCCESSOR, AND PROPERTY WILL BE FOREVER DISCHARGED FROM ANY AND ALL INDEBTEDNESS OR LIABILITY WITH RESPECT TO SUCH CLAIM. IN ADDITION THE HOLDER OF SUCH ADMINISTRATIVE CLAIM SHALL NOT BE PERMITTED TO PARTICIPATE IN ANY DISTRIBUTION IN THE CHAPTER 11 CASES ON ACCOUNT OF SUCH CLAIM, OR RECEIVE FURTHER NOTICES REGARDING SUCH CLAIM.**

8. The Reorganized Debtor(s) are authorized and directed to take all actions necessary or appropriate to enter into, implement, and consummate the contracts, instruments, releases, settlements, and other agreements or documents created in connection with the Plan.

9. Any and all executory contracts and unexpired leases not assumed by the Debtor(s) on or before the date of the Confirmation Hearing by order of the Court, or by this Order are **REJECTED**.

10. Any party to a contract or lease rejected pursuant to this Order with a claim for rejection damages ("Rejection Claim") may file with the Court a claim within thirty (30) days from entry of this Order and serve a copy on the Debtor(s)'s counsel ("Rejection Claim Bar Date"). The Debtor(s) shall have thirty (30) days from receipt thereof to file an objection to such Rejection Claim. **ANY CREDITOR WHO FAILS TO FILE A REJECTION CLAIM ON OR BEFORE THE REJECTION CLAIM BAR DATE WILL BE FOREVER BARRED,**

ESTOPPED, AND ENJOINED FROM ASSERTING SUCH ADMINISTRATIVE CLAIM AGAINST THE DEBTOR AND ITS RESPECTIVE ESTATE, AND THE DEBTOR AND ITS RESPECTIVE CHAPTER 11 ESTATE, SUCCESSOR, AND PROPERTY WILL BE FOREVER DISCHARGED FROM ANY AND ALL INDEBTEDNESS OR LIABILITY WITH RESPECT TO SUCH CLAIM. IN ADDITION THE HOLDER OF SUCH REJECTION CLAIM SHALL NOT BE PERMITTED TO PARTICIPATE IN ANY DISTRIBUTION IN THE CHAPTER 11 CASES ON ACCOUNT OF SUCH CLAIM, OR RECEIVE FURTHER NOTICES REGARDING SUCH CLAIM.

11. Such documents that may be necessary or appropriate to effectuate the Plan are **APPROVED.**

12. On the Effective Date, the adoption and filing, as applicable, of the Reorganized Debtor(s)'s bylaws, the appointment of officers of the Reorganized Debtor(s), and all actions contemplated hereby, shall be deemed authorized and approved in all respects pursuant to the Plan.

13. Except as otherwise provided in the Plan, this Order, or a separate order of the Court, the rights afforded under the Plan and the treatment of all Claims and Equity Interests in the Plan shall be in complete satisfaction, discharge and release of all Claims and Equity Interests, of any nature whatsoever, including any interest accrued on such Claims from after the Commencement Date, against the Debtor(s) and the Debtor(s) in Possession, or the Estate. Except as otherwise provided herein, on the Effective Date, all such Claims against the Debtor(s), and Equity Interest in the Debtor(s) shall be satisfied, discharged and released in full, except the rights and obligations created under the Plan. All Persons shall be precluded and enjoined from asserting any other Claims or Equity Interests against the Reorganized Debtor(s), its successors, or its assets based upon any act or omission, or transaction that occurred prior to the Confirmation

Date, whether or not such holder has filed a proof of claim or proof of equity interest and whether or not such holder has voted to accept or reject the Plan.

14. **As of the Effective Date, and except as otherwise expressly provided in the Plan, in connection with enforcing any obligation arising under the Plan, this Order, and except as permitted under settlement agreements or other orders approved by the Court that pertain to specific creditors, all Persons who have held, hold or may hold Claims against the Debtor(s), or Equity Interests in the Debtor(s), are permanently enjoined, on and after the Effective Date, from (i) commencing or continuing in any manner any action or other proceeding of any kind with respect to any such Claim or Equity Interest, (ii) enforcing, attaching, collecting or recovering any judgment, award, decree or order against the Debtor(s) on account of any such Claim or Equity Interest, or (iii) creating, perfecting or enforcing any Lien against the property or interests in property of the Debtor(s) on account of any such Claim or Equity Interest. Subject to the limitations referenced in the preceding sentence, such injunctions shall extend to successors of the Debtor(s) (including, without limitation, the Reorganized Debtor(s)) and their respective properties and interests in property.**

Notwithstanding anything to the contrary set forth in the Plan or the Modifications and this Order, Sam's East, Inc. may pursue and enforce any and all of its rights and claims, including but not limited to any rights and claims as they relate to soil and groundwater contamination and the corresponding federal, state, and local laws that govern or regulate such contamination (including but not limited to such federal, state, and local laws that govern or regulate the investigation and remediation of contamination), with regard to the property located at or adjacent to 1720 S. University Drive, Miramar, Florida (including adjacent property, the "Miramar Property") as against (a) the Debtors,

reorganized Debtors and successors to the Debtors but, as to the property located at 1720 S. University Drive, Miramar, Florida only to the extent of claims arising from ownership or operation of such property after February 28, 2013, and (b) any third party, with regard to the Miramar Property, regardless of when such claim arose.

15. Unless otherwise provided in the Plan or this Order, all injunctions or stays provided for in the Bankruptcy Case under sections 105 or 362 of the Bankruptcy Code or otherwise, and extant on the Confirmation Date, shall remain in full force and effect until the Effective Date.

16. This Order is in recordable form, and shall be accepted by any filing or recording officer or authority of any applicable governmental unit for filing and recording purposes without further or additional orders, certifications, or other supporting documents.

17. Any and all transfers of property made pursuant to the Plan, including the subsequent sale or transfer of those assets by the Debtor(s) for the benefit of creditors pursuant to the Plan shall not be taxed under any law imposing a stamp tax or similar tax pursuant to 11 U.S.C. § 1146.

18. Under Sections 105(a) and 1142 of the Bankruptcy Code, and notwithstanding entry of this Order and occurrence of the Effective Date, and except as otherwise ordered by the Court and included in the Plan treatment, the Court shall retain exclusive jurisdiction over all matters arising out of, and related to, the above-referenced bankruptcy case and the Plan to the fullest extent permitted by law, including, without limitation, to the matters set forth in the Plan.

19. Notwithstanding Bankruptcy Rule 3020(e), this Order shall be immediately effective, subject to the terms and conditions of the Plan.

20. The Debtor(s) shall pay the U.S. Trustee the appropriate sum required pursuant to 28 U.S.C. § 1930(a)(6) on the Effective Date, and simultaneously provide to the U.S. Trustee an appropriate affidavit indicating Cash disbursements for all relevant periods; notwithstanding anything contained in the Plan to the contrary, the Debtor(s) shall further pay the U.S. Trustee the appropriate sum required pursuant to 28 U.S.C. § 1930(a)(6) for post-confirmation periods within the time periods set forth in 28 U.S.C. § 1930(a)(6) until the earlier of the closing of this case by the issuance of a Final Decree by the Bankruptcy Court, or upon entry of an order of this Bankruptcy Court dismissing the case, or converting this case to another chapter under the United States Bankruptcy Code, and the Debtor(s) shall provide to the U.S. Trustee, upon the payment of each post-confirmation payment, a quarterly report and appropriate affidavit indicating income and disbursements for the relevant periods.

21. The Debtor(s) shall serve a copy of this Order upon all parties entitled to notice thereof pursuant to Bankruptcy Rule 3020(c) and Local Rules 2002-1(c)(11) and 3020-1(D), and shall file a certificate of service with the Court.

22. The Court will conduct a post-confirmation status conference on **August 8, 2013** at 1:30 p.m., at the United States Bankruptcy Courthouse, Flagler Waterview Building, 1515 North Flagler Drive, 8th Floor, Courtroom B, West Palm Beach, Florida 33401.

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Richard J. McIntyre, Esq. is directed to serve copies of this Order upon all interested parties and to file a certificate of service with the Court.