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UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MARYLAND

In re:

LASTING IMPRESSIONS LANDSCAPE
CONTRACTORS, INC.
Debtor

Case No. 15-24433
(Chapter 11) ~~(Proposed Lead Case)~~

AMENDED DISCLOSURE STATEMENT
FILED BY LASTING IMPRESSIONS LANDSCAPE CONTRACTORS, INC.
(December 3~~JULY 13~~, 2018)

I. INTRODUCTION

LASTING IMPRESSIONS LANDSCAPE CONTRACTORS, INC. (the "Debtor" or "LILC"), by undersigned counsel, John D. Burns, Esquire, and The Burns Law Firm, LLC, submits this Disclosure Statement (the "Disclosure Statement"), as amended, pursuant to § 1125 of the Bankruptcy Code of 2005, as amended (the "Bankruptcy Code"), to all holders of Claims¹ against or interests in the Debtor, as a prerequisite to soliciting acceptances to the Debtor's Plan of Reorganization (the "Plan"), as amended, which has been filed with the Clerk of the United States Bankruptcy Court for the District of Maryland (the "Bankruptcy Court").

The purpose of this Disclosure Statement is to furnish adequate information of a kind, and in sufficient detail, as far as is reasonably practicable in light of the nature and history of the Debtor and the condition of the Debtor's books and records, that would enable a hypothetical reasonable investor typical of the holders of Claims against or interests in the Debtor to make an informed judgment about the Plan. Therefore, as addressed more fully

¹ Unless otherwise defined herein, to the extent possible the capitalized terms used herein shall have the respective meaning assigned in the Plan and such definitions are incorporated herein in the Plan description section.

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below, the information contained herein has not yet been approved by the Bankruptcy Court as “adequate information” within the meaning of the Bankruptcy Code.

Upon distribution to creditors and prior to or following entry of any Order approving it as containing adequate information will be supplied copies of: (a) the Plan, which is attached and incorporated herein as **Exhibit 1**; (b) the Debtor’s balance sheet on a *pro forma* basis to satisfy the liquidation analysis ~~which is embedded herein within the Liquidation Analysis which the Debtor has not as of yet supplied~~ as **Exhibit 2**; (c) a *pro forma* projection of Plan treatment for Allowed Classes of Claims and Cash Distributions, and a Statement of *pro forma* Revenues and operating expenses ~~which is embedded herein within the Liquidation Analysis~~ as **Exhibit 3**; (d) the Debtor’s Operating Report for the preceding month to be incorporated by reference herein as **Exhibit 4**; ~~and~~ (e) a Ballot for acceptance or rejection of the Plan (“Ballot”) to be incorporated herein as **Exhibit 5**; ~~(d) -a summary report of Carl Micelli, Valuation Expert (not supplied by Debtor)-; and (e) a summary chart of all adequate protection payments tendered in this case since the Petition Date by Creditor and Class.—~~

After carefully reviewing the Plan, this Disclosure Statement and all the Exhibits annexed hereto, please indicate your vote on the enclosed. Please vote and return your Ballot to the following address: John D. Burns, Esquire, The Burns Law Firm, LLC, 6303 Ivy Lane; Suite 102, Greenbelt, MD 20770. YOU MAY FAX THE BALLOT TO 301.441.9472 PROVIDED YOU PREFACE YOUR FACSIMILE WITH A COVER SHEET IDENTIFYING THE CASE NAME, NUMBER AND IDENTIFYING YOURSELF BY NAME AND COMPANY AFFILIATION, IF ANY.

NO REPRESENTATION CONCERNING THE DEBTOR, THE VALUE OF

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THEIR PROPERTY, OR THE PLAN, ARE AUTHORIZED BY THE DEBTOR UNLESS SET FORTH IN THIS DISCLOSURE STATEMENT. **ACCORDINGLY, NO REPRESENTATIONS OR INDUCEMENTS MADE TO SECURE ACCEPTANCE OF THE PLAN, OTHER THAN THOSE CONTAINED IN THIS DISCLOSURE STATEMENT, SHOULD BE RELIED UPON IN EXERCISING THE RIGHT TO VOTE OR NOT TO VOTE ON THE ACCEPTANCE OF THE PLAN AND ANY SUCH REPRESENTATION OR INDUCEMENT SHOULD BE REPORTED IMMEDIATELY TO THE DEBTOR'S COUNSEL.** THE INFORMATION CONTAINED IN THIS DISCLOSURE STATEMENT HAS NOT BEEN SUBJECT TO A CERTIFIED AUDIT. NO REPRESENTATION IS MADE THAT FINANCIAL SYNOPSES ANNEXED HERETO OR RELIED UPON HEREIN ARE PREPARED IN ACCORDANCE WITH GAAP. THE RECORDS KEPT BY THE DEBTOR ARE NOT WARRANTED OR REPRESENTED TO BE WITHOUT INACCURACY, ALTHOUGH GREAT EFFORT HAS BEEN MADE TO BE ACCURATE. THE DEBTOR BELIEVES THAT THE PLAN PROVIDES THE GREATEST AND EARLIEST POSSIBLE RECOVERY TO ITS CREDITORS. THE DEBTOR THEREFORE BELIEVES THAT ACCEPTANCE OF THE PLAN IS IN THE BEST INTEREST OF ALL CREDITORS. THE PLAN AND DISCLOSURE STATEMENT ARE COMPLEX INsofar AS THEY CONSTITUTE A LEGALLY BINDING COMMITMENT BETWEEN CREDITORS AND THE DEBTOR. ACCORDINGLY, CREDITORS AND PARTIES-IN-INTEREST ARE URGED TO SEEK LEGAL COUNSEL IF UNSURE OF THE EFFECT OF THE PLAN AND DISCLOSURE STATEMENT.

THE PLAN PROVIDES CERTAIN ADDITIONAL RISKS TO CREDITORS

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IN THAT WHILE PROJECTIONS AND ASSUMPTIONS HAVE BEEN PREPARED WITH GREAT CARE, THE PAYMENT ON ALLOWED CLAIMS IN THIS CASE IS CONTINGENT UPON APPROVAL OF THE DEBTOR'S PLAN. MOREOVER, THIS DISCLOSURE STATEMENT IS NOT A STATEMENT OF COURT APPROVED REPRESENTATIONS. THERE ARE SIGNIFICANT RISKS TO THIS CHAPTER 11 PLAN INVOLVING A LANDSCAPING COMPANY DEPENDENT UPON SERVICE CONTRACTS. THESE RISKS INCLUDE EMERGING COMPETITION FROM EFFICIENT SMALLER LANDSCAPING PROVIDERS; WORKFORCE CHALLENGES ARISING FROM DEPLETION OF TEMPORARY SEASONAL WORKERS AND CHANGES TO VARIOUS VISA PROGRAMS; EQUIPMENT OBSOLESCENCE AND QUESTIONABLE FUTURE FINANCING FOR PURCHASES IN THE ORDINARY COURSE; and LOSS OF CONTRACTS WHICH HAVE OCCURRED DURING THE CASE. The description of the Plan in this Disclosure Statement is a summary only, and creditors and other parties in interest are urged to review this entire Disclosure Statement and its Exhibits, the detailed description of the Plan contained herein, and the Plan itself which is annexed hereto for a full understanding of the Plan's provisions.

II. STANDARD AT LAW:

A disclosure statement must contain "adequate information" as is defined and set forth in Section 1125(a) of the Code: This means "information of a kind, and in sufficient detail, as far as is reasonably practicable in light of the nature and history of the debtor and the condition of the debtor's books and records, including a discussion of the potential material Federal tax consequences of the plan to the debtor, any successor to the debtor, and a hypothetical investor typical of the holders of claims or interests in the case, that would

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enable such a hypothetical investor of the relevant class to make an informed judgment about the plan.”

Moreover, recognizing the practicalities of Chapter 11, the drafters of Title 11 reserved that “adequate information need not include such information about any other possible or proposed plan and in determining whether a disclosure statement provides adequate information, the court shall consider the complexity of the case, the benefit of additional information to creditors and other parties in interest, and the cost of providing additional information.” 11 U.S.C. § 1125(a) (2011). As such, the Code presents inherent flexibility as to the contents of a disclosure statement as they pertain to the unique facets of the debtor in question, such as size of business, complexity of operations and of course, nature of the reorganization at hand.

A long standing “benchmark” for determining the adequacy of information presented within a Disclosure Statement is found at Judge Drake’s seminal opinion, in Metrocraft, wherein the Bankruptcy Court drew from substantial sources to produce a nineteen (19) factor list:

Relevant factors for evaluating the adequacy of a disclosure statement may include: (1) the events which led to the filing of a bankruptcy petition; (2) a description of the available assets and their value; (3) the anticipated future of the company; (4) the source of information stated in the disclosure statement; (5) a disclaimer; (6) the present condition of the debtor while in Chapter 11; (7) the scheduled claims; (8) the estimated return to creditors under a Chapter 7 liquidation; (9) the accounting method utilized to produce financial information and the name of the accountants responsible for such information; (10) the future management of the debtor; (11) the Chapter 11 plan or a summary thereof; (12) the estimated administrative expenses, including attorneys’ and accountants’ fees; (13) the collectibility of accounts receivable; (14) financial information, data, valuations or projections relevant to the creditors’ decision to accept or reject the Chapter 11 plan; (15) information relevant to the risks posed to creditors under the plan; (16) the actual or projected realizable value from recovery of preferential or otherwise voidable

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transfers; (17) litigation likely to arise in a non bankruptcy context; (18) tax attributes of the debtor; and (19) the relationship of the debtor with affiliates.

See, In re Metrocraft, 39 B.R. 567, 568 (Bankr. N.D. Ga. 1984).

As appropriate to cases of the more basic nature as is found with this reorganization, such areas are described below.

III. SHORT SUMMARY:

~~The Plan is a combination of prior Consent Orders which have been entered into prior to the Confirmation Date and extended over a 120 month term; those which have been and remain in negotiation to complete their terms within the Plan period of commitment, or shorter, and those claims which are to be funded over 120 months such as Allowed Unsecured Claims from operational revenues of the Debtor. Administrative expenses are being paid in accordance with Title 11 and after Court allowance or by consent of the parties after a fee application and allowance.~~

~~The Plan represents a group of 32² Secured Claims culled from the Claims register, and subject to various prior Consent Orders on relief from stay or otherwise. Each group of Allowed Claims in the Classes of Secured Claims to be treated with Cash Distributions typically over 120 months at 5% and such collateral is valued at a figure supported by an earlier expert report, Carl Micelli, who shall shortly supplement his prior report as the Plan contains a valuation element on each of the equipment items or pools. Some Classes of Claims contain equipment to be surrendered, or which has already been surrendered, by the Debtor, and the treatment is outlined similarly that such claimant may submit a Deficiency Claim following the Confirmation Order as an Unsecured Claim. The treatment of Classes of~~

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² Several classes have been eliminated in the drafting process, which consumed 46 versions at the Debtor's request since October, 2018, and to avoid duplication or editing confusion eliminated classes have been preserved herein by number, so the true number of secured classes is less than 32.

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Claims is not necessarily consistent with the prior Consent Orders that expire upon the Confirmation Order. There are several Classes of Secured Claims with enduring Consent Orders, and those are adopted to the Plan and treated in accordance with the enduring Consent Order.

The Plan treats Allowed Unsecured Claims under Class 33 at a 5% level and this is a minimum level to be afforded to Allowed Unsecured Claims. The Plan does not contemplate the Deficiency Claims that may or may not be timely filed in connection with surrendered equipment from Classes 1-32. However, the base funding will remain at 5% for Allowed Unsecured Claims, and those Deficiency Claims subject to dispute shall be Disputed Claims that after objection shall be afforded final status as Allowed Unsecured Claims or Disallowed Claims under the Disputed Claims Procedure.

There are two unexpired leases or executory contracts to be rejected; namely, an unexpired equipment lease with Kubota Equipment which the Debtor failed to schedule or list within the petition; but has now amended same. Secondly, the Debtor has terminated its barter agreement with WFI Stadium, Inc. aka Washington Redskins, and both of these entities shall have until 30 days after the Confirmation Order to file Section 365(g) rejection claims.

Two of the Allowed Secured Claims – Classes 29 and 31 – are for personal property taxes for Prince George’s County and likely arise as administrative expense claims all subject to payment on the Effective Date under the Plan. One of the Allowed Secured Claims – Class 2 – is for real property taxes that have been assigned/novated to the Debtor under a leasehold interest which has been approved by this Bankruptcy Court after Motion and Notice earlier in the case without objection wherein the Debtor is the party “solely” responsible for their satisfaction to Prince George’s County MD, and those taxes shall be paid

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over 12 months from December, 2018; namely, by December 31, 2019.

There is a priority claim for Jim Flippo, President of the Debtor for unpaid priority wages under 11 U.S.C. § 507(a)(4) for \$10,000.00. This will be dedicated to the Plan as a new value contribution, and offset on the Confirmation Date. There is a priority claim for Vinish Dinesh of \$2,755.00 (as a subcomponent of an Unsecured Claim filed for \$6,033.00 which shall be objected to as to the Priority Portion. Attorneys fees for allowance subject to application and allowance are \$326,889.00 of which \$127,801.46 is in escrow as of October, 2018, leaving a balance of \$199,087.54 to be paid on the Effective Date, or as may be agreed by the Applicant prospectively.

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The Plan is a 120 month Plan with an Effective Date arising 120 days from the Confirmation Date, which Confirmation Date is set to arise on or about January 31, 2019. Some Classes of Claims are treated over a shorter period of time under enduring agreements or otherwise. An area of present indeterminacy is the impact of any timely filed and Allowed Deficiency Claims or Rejection Claims from Secured Claims and Executory Contracts/Leases on the ability of the Debtor to fund a 5% dividend to the Allowed Unsecured Claims, and the Debtor will need to make adjustments as circumstances may require to provide 5% Cash Distributions at a minimum to Allowed Unsecured Claims over 120 months. Noting the Effective Date does not arise for 120 days from the Confirmation Date the Debtor does not believe this to be insurmountable.

FACTUAL STATEMENT:

1. *Basis for Filing and Factual Predicates:*

On or about August 7, 1980, Lasting Impressions Landscaping, Inc. ("Debtor or "LILC") was formed albeit under its older name Lasting Impressions Landscaping

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Consultants, Inc. The company served for many years as an area landscaping company in the Capital Washington DC metropolitan and outlying areas. Customers ranged in diversity from ongoing residential projects for developments to the Washington Redskins to many other development sites. The Debtor had a year round base given landscaping work during the growing season for such work and snow removal during the winter seasons. A corollary company was Lasting Impressions Holding Company (“LIHC”) which owns the property situate at 600 S. Crain Hwy, Upper Marlboro, MD from which the Debtor conducts operations.

In or about 2009, various challenges took their toll on the Debtor’s operations which included a macro-economic recession caused by the collapse of Lehman Bros. and the housing market which consumed many dollars in the economy previously available for landscaping work. New policies created higher wage and other costs for seasonal employees who had previously been available in abundance and on a good cost/benefit basis, but were now less available and subject to numerous government regulations.

The net effect of these problems led to the necessities of a Chapter 11 filing by Debtor, and a subsequent filing for Chapter 11 by LIHC.

2. *Post-Petition Events October, 2015-December, 2015:*

On October 16, 2015 (the “Petition Date”), the Debtor filed a voluntary case under Chapter 11 of the United States Bankruptcy Code of 2005, as amended (the “Code”).

As noted, tThe Debtor was facing a severe dilemma after decades of operations; new visa restrictions; competition from smaller operations and the economic restrictions that plagued small to medium business entities ~~since at least 2009~~. This case emerged as the “perfect storm” wherein huge and widespread financial defaults on many equipment accounts and a

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secured bank loan among other obligations created a litigation firestorm set to rage throughout and threatening the entire estate. Counsel faced a tsunami of collections efforts that cascaded into October, 2015 and beyond. It is no understatement to say that for years this case consumed each and every employee of the law firm serving the Debtor as litigation erupted immediately and continued on for years unabated until recent times.

The Debtor was first faced days after the Petition Date with a shut down of accounts and a Motion to Maintain Pre-Petition Accounts, which was addressed promptly. A Motion for Payment of Pre-Petition Wages for the two weeks (10/1/15-10/15/15) likewise was filed and prosecuted within days of the Petition Date. The bank accounts situation and the pre-petition wage disputes were quickly and expeditiously resolved by the Court and through Debtor's counsel's efforts success was had less than a week from the Petition Date.

Notices of Appearance were promptly submitted by LEAF Capital; Western Financial and Old Line Bank, given the significant defaults and arrearages. Within days of the Petition Date in late October, 2015, the Debtor filed its first litigation salvo; namely, an adversary proceeding against Old Line Bank for monetary and declaratory relief [Adv. Pro. 15-00529]. This was filed by a precipitous and early Motion for Relief From Stay by LEAF seeking repossession of all equipment within three large accounts also in late October, 2015.

Following this, the Debtor was required by actions of Toyota to file a Motion for Sanctions under 11 U.S.C. § 362(a) and this matter was heard at the end of October, 2015, with a reservation for damages only. The Debtor sought extensions on Schedules/SOFA and filed its 2081 Local Rule Notice after circulation to the estate. The Debtor's records were challenging and reflected much internal neglect on comprehensive data retention which created problems for the law firm in advancing the Schedules/SOFA. An Application for

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Employment of Counsel was filed and granted.

In November, 2015, the Debtor filed its Expedited Motion on Utilities under 11 U.S.C. § 366 and sought resolution on same with the utilities and through the Court. The Western Finance MFRS continued to be processed by the Court and addressed by the Debtor, and was resolved at the end of November, 2015. A hearing on damages was set relative to the Toyota litigation, wherein vehicles were not being returned promptly or with any sense of dispatch. At the end of November, 2015, this too settled. Schedules and SOFA were filed and docketed after extensive efforts by Debtor and the law firm alike given the volume and breadth of the creditor base involved. The Section 341 meeting was concluded.

December, 2015 brought about further progress, in that a Stipulation and Consent Order was reached on an interim basis with LEAF. A further Motion to Use Pre-Petition Bank Accounts was submitted given the amount of overlap between underlying older non-cleared checks and new checking being implemented. The first and second monthly operating reports were filed. RLC, in mid December, 2015 made the next litigation foray into the case just as matters appeared to be leveling off, with its own Motion For Administrative Expenses and a premature Motion to Compel Assumption or Rejection of an equipment contract. The Debtor filed an Amended SOFA to address changes or additions required by the United States Trustee at the Section 341 meeting. The Section 366 Motion was resolved favorably and by consent.

Although a Motion was filed to extend responses to the RLC filings, the Bankruptcy Clerk entered the Orders favorably to RLC in error. Appropriate filings were made on New Years Eve 2015 by the Debtor through counsel as responses to the RLC motions that had been filed and advancing a Motion For Reconsideration.

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During the period of October, 2015 – December, 2015, the Debtor had resolved its various and numerous first day motions; had achieved settlements with the utilities, with LEAF, with Toyota and with Western Financial in concept, and had filed Schedules/SOFA and resolved a further myriad of administrative matters.

2. Post-Petition Events January, 2016-December, 2016:

The new year of 2016 opened with more litigation, as Ford Motor Credit and Ally Financial (combined, one of the Debtor’s largest equipment suppliers) without prior consultation with the Debtor filed a total of twelve (12) docketed Motions for Relief From Stay between January 4, 2016 and January 7, 2016 on numerous items of equipment, less than 90 days following the Petition Date. Answers were filed by Debtor at the end of January, 2016 and hearings were set and continued out. The Debtor meanwhile filed yet another settlement Motion With Toyota thus resolving the difficulties that had arisen in the prior year and under Section 362(k). LIHC, the Debtor’s affiliate and landlord, filed its own Chapter 11 case to address a foreclosure prior to loss of the Premises and real property and to workout its disputes with Old Line Bank in conjunction with the Debtor.

Prince George’s County withdrew one of its claims which was deemed satisfied in January, 2016. The Court resolved the Debtor’s ability to use pre-petition accounts as an exception to regulations by the United States Trustee, and consequently quickly facilitated the Debtor’s ongoing reorganization efforts. The Court also set aside the prior erroneous Orders granting RLC’s relief prematurely and granted the Debtor’s Motion for Reconsideration.

Undeterred by its prior violation of stay and the chagrin of a sanction, Toyota launched several Motions for Relief From Stay without consultation with the Debtor in mid-January, 2016, and one further in April, 2016. Answers were filed late January, 2016 and as

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required later on and hearings set. Hearings were set on the RLC litigation. Discovery issued from RLC. The December, 2015 Monthly Operating Report was timely filed.

A more troubling set of events commenced in January, 2016 when several homeowner associations commenced and successfully obtained efforts to reject their contractual association with the Debtor. Troubling this was because the Debtor was losing business; however, undesirable the business might have been from Mr. Flippo's perspective. This started with Braemar Community Development followed by Inverness Village. The allegations were poor workmanship, and whether true or untrue, the filings were a challenge to a source of funding. The cancellations were not opposed.

February, 2016 brought further litigation management over the broad array of pending disputes with Ford, Ally Toyota and RLC, and other emerging entities. Answers were filed to more Toyota Motions for Relief From Stay, and hearings set in. A Consent Order emerged on the Section 362(k) filings with Toyota. The Monthly Operating Report was timely filed from January, 2016.

Further clean up work consumed the rest of February, 2016, including Amended Schedules adopting additional items/changes that had become evident since the Section 341 meeting. Litigation preparation consumed the time of every employee of the Debtor's firm in that month resulting in a significant evidentiary filing for exhibits in connection with pending motions disputes scheduled for later dates. The final event of February, 2016 was the kickoff of fresh litigation over disputes on employee insurance by CEIC which imposed significant financial penalties by insisting upon prompt assumption or rejection of its executory contract.

March, 2016 was consumed by further but eminently more intensive litigation

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management as hearing were continued out and matters were extended out and discovery service and responses intensified in all areas including the RLC matters. The Debtor filed a Motion to Extend Time on the CEIC executory contract; which was subject to a prompt response and reply in litigation escalation. Proposed stipulations exiting Braemar and Inverness community developments from the executory contracts that bound them to Debtor's services, which these communities no longer wanted, although some short opportunity for cure by Debtor was afforded prior to stay termination. No liability against the Debtor was set forth in the Stipulation and Consent Orders with these associations. Caterpillar closed the month by filing its own Motion for Relief From Stay, seeking to join the litigation fray. Answer was filed the following month by Debtor.

April, 2016 brought with it yet another community; namely, Saybrook that was seeking relief from stay to terminate its contractual relations with the Debtor in Bristow VA, and as with the prior filings, this was troubling in such diversity of locations and without any real connection between the associations and the lapses alleged. The RLC matter and disputes however settled by enduring Consent Order and RLC is properly treated under the Plan in accordance with this Consent Order. Interim Consent Orders were reached with Toyota on several of the Motion for Relief From Stay filings. Monthly Operating Report was filed on the 21st of the month. April was consumed further with furious negotiations with CEIC and the ultimate resolution by a Consent Order that resolved all issues. Hearings were continued, and negotiations with all litigation parties continued in earnest and with dispatch and urgency.

May, 2016 brought new litigation with a further Motion for Relief From Stay from Toyota. Significant counter exhibits were filed by Ford and Ally in respect of the long list of Motions for Relief From Stay docketed in early January, 2016. CEIC exploded once

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again when the Debtor needed further time, which was opposed by CEIC given the prior resolutions which had been obtained. Both sides briefed the issues. And the Court granted the Debtor's relief for further time for Acceptance or Rejection of the CEIC contract. Both Braemar and Inverness noted defaults under the Stipulations and Consent Orders, demonstrating their dissatisfaction with Debtor's work had not been abated and thus terminating once and for all those contracts. Later in May, 2016 a new community association, New Castle, announced its termination of contractual relations with the Debtors, which did not help reorganization matters given the frequency of these events. Similar terminations arrived from Mayfield, Tartan Hills, and others including Saybrook. On the positive side, settlements were documented and noticed with Toyota, thus finally reducing the litigation load that was consuming the Court for months on this case. A status hearing on Ford produced a framework for addressing the "lease" issues and how those would be handled and briefed opposed to the secured claim filings Ford had made, and thus progress was made. A briefing schedule was laid out on whether these Ford obligations were in the nature of security agreements or true leases. Mr. Mosely, the accountant was retained and an Application to Employ his services filed in May, 2016. Advance Acceptance filed a new Motion for Relief From Stay to be addressed by the Court in May, 2016.

June, 2016 opened with an Answer to the Advance Acceptance MFRS, and yet another Consent Order obtained with Toyota. Mr. Mosely's application was approved as accountant. The Debtor's counsel started in dedicated and earnest spirit to detail the research and the case law and briefing process on the true lease/security interest matters on Ford. A Joint Stipulation of Facts requiring extensive time and labor was produced to the Court on Ford, in connection with that litigation process that was now moving along. Memoranda were

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also drafted by counsel for Debtor and filed on the Ford issues. Further consent Orders arrived on Asset Acceptance regarding retention of the collateral, and the terms are enrolled in the Plan. Monthly operating reports were filed curatively and for the prior month. CEIC filed a new Motion for Administrative Expenses and it was responded to by the Debtor.

July, 2016 presented filing requirements which were met by the Debtor on further memoranda on the Ford litigation, and responses as may be appropriate. Continuance motions on the hearings on Ford were filed and granted thus moving matters out a bit given the complexity and novelty of the issues in this context. Hearings were set on a variety of matters including the CEIC disputes.

August, 2016 involved much litigation scheduling with CEIC and filings and subpoenas and matters being brought to the forefront on that litigation including a scheduling Order. CEIC filed a further Motion for Summary Judgment to bring to a head the payment issues embodied by the administrative claim at hand. Discovery was issued by both Debtor and CEIC. A conference call set the terms for litigation filings in mid-August, 2016. Debtor retained an expert witness related to the auditor function and the actual claim and particulars underlying the CEIC assertions of liability very much became of issue. Each side litigated zealously and filings were made to advance quickly a resolution that would permit the conclusion of the issues, including whether the Debtor would remain with CEIC. Related litigation logistics also proceeded apace including issues relating to related Motions for Relief From Stay. However, long held negotiations with Old Line Bank, who had received an adversary proceeding early in the case had come to a standstill and impasse, and Old Line Bank filed its Motion for Relief From Stay, kicking off a new and major litigation given that the equipment with Old Line Bank was related to the real Property held by LIHC. Numerous

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hearing dates were continued or otherwise addressed by Court Orders and continued pending further submissions. Several Consent Orders however were arrived at with Ford and the Debtor, and enrolled on the docket. Finally, LEAF noticed its first default under the previously approved consent Order and docketed same.

September, 2016, provided further litigation scheduling and logistics concerning various matters. It was a highly intensive litigation month for the Debtor, and its affiliate LIHC. Old Line Bank and jointed LIHC for joint administration as a related entity with common affiliation. The Debtor resolved its default issues with LEAF and a further Stipulation and Consent Order followed. A Chapter 11 Plan was filed and such filing was advanced for administration as noted with LIHC. A Motion incidental to the Plan to extend time on Disclosure Statement was filed. The Motion for Relief From Stay filed by Old Line Bank was responded to. Litigation filings incidental to that large matter that spanned both Debtor's and LIHC's estate were ongoing. The CEIC litigation settled at long last with a payment of approximately \$34,000.00 by Debtor to CEIC in full and complete satisfaction of the administrative expense claims issue. The Ford Motor Credit Co. Motions for Relief From Stay were continued on the docket further out in tandem as the litigation over the lease and security interest was moving through the system. A litany of administrative matters such as dispositive motion rulings on CEIC and a further Stipulation with LEAF as noted and the Monthly Operating Report were docketed as the Debtor prepared in earnest for both the mammoth dispute litigation with Old Line Bank, and the litigation on a declaratory judgment with Ford Motor Credit Co. progressed further.

October, 2016 brought about an escalation in litigation with Old Line Bank, with an expert designation (Carl Micelli) and a disclosure on same (Rule 26(a)(2)); opposition

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to the Motion for Joint Administration was filed by OLB. The Debtor pursued a theory that acceptance of a Plan by an accepting impaired class could occur in a joint plan by a single class, and Old Line Bank opposed such position. Further extensions were docketed concerning Ford Motor Credit Co. and Old Line Bank as to hearings and exhibit filings. Continued negotiations occurred at a furious pace with Old Line Bank, as the stakes were very high. Subpoenas issued as did exchanges of proposals. A loss of the real property owned by LIHC and a loss of a substantial load of equipment by Debtor.

November, 2016 presented a hearing on the Motion for Relief From Stay by consent with Old Line Bank for late December, 2016. Consent Orders rolled in with Ford Motor Credit Co. on the secured claim Motion for Relief From Stay Filings, and Exhibit Lists and Witnesses were filed in anticipation of the end of month trial on the declaratory judgment action over the lease and security interest issues with Ford. Toyota presented a few consent Orders which were duly docketed. The expert witness was approved by Court Order in connection with the Old Line Bank litigation. The Monthly Operating Report was timely filed.

December, 2016 brought an Amended Answer filing exhibit filings and other docketed entries by the Debtor as to Old Line Bank, and a hearing on the Motion for Relief From Stay at the end of the month, part of which was continued to January, 2017 and part of which was taken sub curia after an extended proffer presentation. The entire month was consumed by transactions and exchanges with OLB and the Debtor, and LIHC in connection with retention and surrender options. The Debtor was required to show cause Ford why it should not be held in violation of the automatic stay in connection with various vehicle contracts and actions Ford had undertaken.

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Accordingly, January 2016-December, 2016 brought a period of great litigation tumult on issues ranging from the relationship of real property to the Debtor's operation in a jointly administered case, and multiple vehicle/equipment litigation filings and resolutions, significant progress towards stabilizing the Debtor's equipment base, but uncertainty in the overall case given the debt loads committed to on an interim basis with the largest pool of equipment liens held by Ford and OLB collectively still indeterminate. Although the Debtor wrapped up its insurance matters with CEIC, significant revenue losses from various homeowner communities who had terminated their functioning with Debtor brought further questions to the cash flows that would be available to pay all of these commitments.

3. *Post-Petition Events January, 2017-December, 2017:*

January, 2017 opened with a resolution between Debtor and Old Line Bank on the Motion for Relief From Stay concerning all issues on the equipment and real estate. It is fair to say that between September, 2016 and January, 2017 there was a non-stop train of negotiation proceeding between the entities and LIHC to reach resolution, which the Debtor was pleased to obtain as was OLB and LIHC. Further Orders relative to Ford Motor Credit and its violations of stay were docketed, which also led to settlements. Documenting the matters concerning OLB and the Ford matters that were sub curia for further terms consumed the great majority of the month.

February, 2017, was met with the filings by OLB on the settlement under Rule 4001(d) and the Responses by the Debtor. Negotiations and terms again consumed the month as to implementation of same. Monthly operating report cures likewise required time and attention by the Debtor.

March, 2017 and April, 2017 involved finalizing settlement and the logistics of

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the same with OLB, and receiving the Order and implementing it. Monthly operating reports were caught up. Administrative work consumed much of the Debtor's time now that the last year's litigation pace had taken a turn for resolution overall. Interworkings on the lease and the buildings, and sale of one by LIHC as it related to the operations of the Debtor consumed various opportunities as settlements with OLB continued to roll out and be implemented. The parties awaited and attempted to anticipate the Ford Motor Credit Co. rulings and contingencies for whether there would be leases for cure and assumption and whether there would be security agreements and adequate protection.

May, 2017-June, 2017 required attention to the LEAF Stipulation and default and workings implemented to get that back on track. Reviews of the Debtor's other equipment and vehicle inventory for adjustment in light of the preceding year and a half of developments as well as plotting out new business and opportunities consumed time and attention of the Debtor and counsel alike.

July, 2017-September, 2017 permitted the Debtor to attend to its operations further, noting various alleged defaults with LEAF that were the subject of multiple filings. Other equipment suppliers experienced the workings of adequate protection payments on their Orders. Monthly operating reports were filed that memorialized operations. The Bankruptcy Court issued in September, 2017 its ruling the Ford Motor Credit Co. disputes concerning the leases at issue. This kicked off significant ongoing operations discussions and communications with Ford now that it was clear these were to be treated as security interests with adequate protection rather than lease subject to assumption/rejection. The Court set in a status hearing for October, 2017.

October, 2017 –December 2017 arose with hearings set on the Ford Motor

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Credit Co. Motions for Relief From Stay that pertained to the security interest and lease litigation. A new Motion for Relief From Stay was filed by Western Financial to memorialize and approve *punc pro tunc* surrendered equipment that the Debtor had turned over to the creditor as part of its scaling back operations. Continuances were arranged on the Ford Motor Credit Co. litigation on the Motions for Relief From Stay. A status conference was set and conducted and the Debtor's plan filing was set for January, 2018. The Western Financial Motion for Relief From Stay was granted, and the equipment issue resolved. Hearings were further set out on the Ford Motor Credit Co. as colloquies intensified over cure payments and adequate protection and reamortization and valuation.

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4. *Post-Petition Events January, 2018-December, 2018:*

January, 2018-March, 2018 brought about much in the way of corrected Monthly operating report filings and projections for the upcoming reorganization, and questions on feasibility as the Debtor was to adjust to its growing equipment and mortgage debt service role in the Orders and liabilities it had assumed. Ford Motor Credit Co. and the Debtor agreed to work matters out in the form of some fashion of consent Orders that would segway into the forthcoming Plan of reorganization. The Debtor's Plan was further continued to April, 2018. Intensive workings commenced to delink the LIHC case to the Debtor's reorganization or to decide to keep the entities joined. Counsel for LIHC had assumed the role of drafter of a number of Lease models that were purposed at keeping Debtor in the premises and complying with the OLB settlement, and counsel for the Debtor worked intensively with her to meet that goal. A sublease was designed to defray some of the Debtor's costs. The Debtor was "solely" selected to pay all taxes and insurance as an indemnitor and substitute for LIHC. Toyota filed a Default in one of its Consent Orders on

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Motions for Relief From Stay. It was clear that the Debtor was not adhering to its agreements and cash flow demands coupled with new requirements and an uneven revenue base annually was causing it hardship. In March, 2018, LIHC filed with consent of the Debtor its Lease for approval and that matter circulated and was ultimately approved without objection.

April, 2018 – June, 2018 arose with a further request to extend time on the Amended Plan filing by Debtor. The lease matter, with its questionable resolution was in play. Ford Motor Credit Co. and the Debtor were directly addressing their own payment arrangements which changed frequently. Ongoing exchanges over what equipment the Debtor was retaining and surrendering; what equipment the Debtor had paid on pursuant to prior Consent Orders and what equipment was effectively abandoned by conduct constantly changed in a whirlwind which counsel could not follow nor could opposing counsel follow in respect of the consent Orders that were to be memorialized and adopted to the forthcoming Amended Plan. Plan filing dates were extended on a rolling basis as the Debtor attempted to get its hands around what values it wished to use prospective and what budget most importantly, given that in 2016, 2017 the Debtor was losing money. Further defaults from Toyota continued to roll in and further extensions on the Plan filings by amendment were sought and obtained through May, 2018. In late May, 2018, the Lease was adopted by the Court through Order entered. In June, 2018, the Debtor put together a Plan which attempted by counsel's effort to cobble the various consent Orders and harmonize them into putative forward looking structure. However, the Debtor reportedly had serious issues with a family member of Mr. Flippo's household and there was extensive difficulty in productive communication at a critical time.

July, 2018 – September, 2018 was a difficult time. The Debtor filed an

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Amended Plan and Amended Disclosure Statement in mid-July, 2018 that memorialized many of the referenced consent Orders with Ford, Toyota, LEAF and others and which attempted in the absence of responses from the Debtor to project these payments to secured creditors out on a uniform formula that adopted the Consent Orders but added Till rates and an amortization period and other features. Extensive and repeated emails commencing with July 13, 2018 as to many pages of detailed content were not responded to by the Debtor. Payments to the undersigned's law firm and the United States Trustee and numerous equipment vendors were not received. The period through October, 2018 was fraught with attempts and efforts to push forward on reorganization without sufficient to any responses. A few emails about a Toyota vehicle were received; but it was obvious that the collateral was repossessed due to consent Order failings. This was a problem and reporting demonstrated other financial problems as evinced *infra*. Upon service of the Disclosure Statement and Amended Plan, objections were received by LEAF, Western Financial, the United States Trustee and Ally Financial. The Debtor reconnected with counsel in mid-late September, 2018 and was making expedited efforts to cure many of the deficiencies it had caused.

October, 2018 – December, 2018 was a period of intensive regrouping by the Debtor. Counsel made no pretense that the Debtor had failed to take any actions in the case since before June, 2018 to move matters to conclusion. The Debtor in its defense alleged it was confused; however, it was not confused over the failure to make a number of payments including retainer installments to its own attorney or to pay the United States Trustee. These were apparently, as the Debtor explained, all lost in the mail and the Debtor found a way to cut replacement checks. The Debtor's Monthly operating reports were cured, the last owed being filed Friday, November 30, 2018. Payments were cured, particularly to the United

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States Trustee, and reportedly several owing to LEAF. There has been no accounting for all of the payments due on the adequate protection Orders, and the United States Trustee has requested this be provided as an exhibit to this document, along with a missing balance sheet which the Debtor has been unable to provide to date. Counsel filed in connection with these events a Motion to Reset Matters such as the hearing on Disclosure Statement given the difficulties which objectively and subjectively existed. The Court was gracious and continued the matters out imposing various other deadlines for approval. The Debtor then proceeded since October, 2018 to present 46 versions of plan changes and values all of which are predicated as to valuation on the former report of Mr. Miceli, who has not yet been retained although the professional has offered his services for fee. The undersigned received authority to file the Amended Plan of Reorganization after 5:00pm on November 29, 2018, after daily emails numbering in the hundreds with rewrites sent even over Thanksgiving weekend. The undersigned shared the Amended Plan with the United States Trustee pre-filing on November 30, 2018 for comments, none having been received as of yet.

Several issues exist and will be noted at the upcoming Disclosure Statement Hearing; namely, firstly that the Amended Plan annexed hereto provides for the filing of Deficiency Claims by the Secured Claims, and consequently there is a bar date extension that will occur after the Confirmation Order (based on the Court's current schedule in the Order of record). Secondly, the Amended Plan adds a new creditor (Kubota) which the Debtor signed up for equipment just a day or two prior to filing Chapter 11, and Kubota as the holder of a true lease on equipment will have its lease rejected under the Plan and have the right to file a rejection claim. The same is true of WFI Stadium, Inc. (Washington Redskins) who is having its executory contract rejected under the Plan and may also file a rejection claim. The Debtor

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previously served a Rule 2081-1 Notice to creditors holding contingent, unliquidated and disputed claims, and given the questions as to the Schedules involving Kubota, the Debtor will simply issue a new notice of bar date (coordinated with the United States Trustee as to form) by Motion to Reset Bar Date for the end of February, 2019. The Debtor also anticipates amendments to this Disclosure Statement as amended including (i) a *pro forma* balance sheet which projects out a liquidation comparison effective to January 31, 2019; (ii) a chart of adequate protection payments made over the course of this case from the Petition Date to present so as to permit transparency as to the Debtor's *pro forma* as to what expenses have been previously carried and paid to secured creditors for feasibility purposes; (iii) an expert report by Carl Miceli, once retained, that updates the prior filing referenced *supra* herein.

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~~The Debtor faced an affiliate filing; namely, its landlord Lasting Impressions Holding Company ("LIHC") and a litigation battle with numerous equipment lenders and Old Line Bank, all of which have been either consensually resolved or are in the process of final resolution. An Amended Plan with 33 classes of claims and over \$1.0MM in unsecured debt has been filed today. The factual statement is in the process of amendment as final changes and agreements are made in this case and will be supplemented likely prior to issuance of same for service.~~

The Plan is addressed in the context of the Plan Summary below:

VI. PLAN OF REORGANIZATION

The following is a brief summary of the Plan of Reorganization of the Debtor filed with the Clerk of the United States Bankruptcy Court for the District of Maryland

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 contemporaneous herewith. All statements made below are general in nature and are qualified in their entirety by reference to the complete terms of the Plan attached hereto and incorporated herein as **Exhibit 1**. Creditors, parties-in-interest and Equity Interest Holders are encouraged to read the entire Plan and consult with their respective counsel, accountants, business advisors and each other in order to fully understand the Plan.

A summary of the Claims and treatment follows:

~~2.1. — “Class 1 Claim” shall consist of the Allowed Secured Claim of Prince George’s County, MD [Cl. Dkt. 6 – LHIC] against the Premises in the amount of \$15,553.85 [FY 2018], and any further Allowed Secured Claims for taxes pursuant to the Commercial Lease (unsigned) [Dkt. 528-2] required to be paid by Debtor.~~

~~2.2. — [Intentionally Blank]2.3. — “Class 3 Claim” shall consist of the Allowed Secured Claim of Toyota Motor Credit Corp. [Cl. Dkt. 11] in the amount \$14,308.01 as further set forth by the Consent Order on Modification of Stay at Dkt. 222, 223, 293, 302 in the Chapter 11 Case and payable in accordance with those Consent Orders which are incorporated hereto by reference modified by Article III.~~

~~2.4. — “Class 4 Claim” shall consist of the Allowed Secured Claim of LEAF Capital Funding, LLC [Cl. Dkt. 13] in the amount of \$355,899.89 as set forth by the Consent Order on Adequate Protection at Dkts. 75, 377 in the Chapter 11 Case and payable in accordance with those Consent Orders which are incorporated hereto by reference modified by Article III.~~

~~2.5. — “Class 5 Claim” shall consist of the Allowed Secured Claim of Ford Motor Credit Co., LLC [Cl. Dkt. 14] in the amount \$5,311.00 in the collateral recited therein as set forth by the Consent Order[s] on Adequate Protection at Dkts. 337, 338, 339, 340, and~~

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~~341 in the Chapter 11 Case and payable in accordance with those Consent Orders which are incorporated hereto by reference modified by Article III.~~

~~2.6. —“Class 6 Claim” shall consist of the Allowed Secured Claim of Ford Motor Credit Co., LLC [Cl. Dkt. 15] in the amount \$14,181.07 in the collateral recited therein as set forth by the Consent Order[s] on Adequate Protection at Dkts. 337, 338, 339, 340, and 341 in the Chapter 11 Case and payable in accordance with those Consent Orders which are incorporated hereto by reference modified by Article III.~~

~~2.7. —“Class 7 Claim” shall consist of the Allowed Secured Claim of Ford Motor Credit Co., LLC [Cl. Dkt. 16] in the amount \$7,092.81 in the collateral recited therein as set forth by the Consent Order[s] on Adequate Protection at Dkts. 337, 338, 339, 340, and 341 in the Chapter 11 Case and payable in accordance with those Consent Orders which are incorporated hereto by reference modified by Article III.~~

~~2.8. —“Class 8 Claim” shall consist of the Allowed Secured Claim of Toyota Motor Credit Corp. [Cl. Dkt. 17] in the amount \$24,864.96 in the collateral recited therein as further set forth by the Consent Order on Modification of Stay at Dkt. 222, 223, 293, 302 in the Chapter 11 Case—and payable in accordance with those Consent Orders which are incorporated hereto by reference modified by Article III.~~

~~2.9. —“Class 9 Claim” shall consist of the Allowed Secured Claim of Toyota Motor Credit Corp. [Cl. Dkt. 18] in the amount \$22,177.98 as further set forth by the Consent Order on Modification of Stay at Dkt. 222, 223, 293, 302 in the Chapter 11 Case and payable in accordance with those Consent Orders which are incorporated hereto by reference modified by Article III.~~

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~~2.10. —“Class 10 Claim” shall consist of the Allowed Secured Claim of Ford Motor Credit Co., LLC [Cl. Dkt. 19] in the amount \$14,063.04 in the collateral recited therein as set forth by the Consent Order[s] on Adequate Protection at Dkts. 337, 338, 339, 340, and 341 in the Chapter 11 Case and payable in accordance with those Consent Orders which are incorporated hereto by reference modified by Article III.~~

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~~2.11. —“Class 11 Claim” shall consist of the Allowed Secured Claim of Toyota Motor Credit Corp. [Cl. Dkt. 21] in the amount \$14,308.01 as further set forth by the Consent Order on Modification of Stay at Dkt. 222, 223, 293, 302 in the Chapter 11 Case and payable in accordance with those Consent Orders which are incorporated hereto by reference modified by Article III.~~

~~2.12. —“Class 12 Claim” shall consist of the Disputed Secured Claim of Ford Motor Credit Co., LLC [Cl. Dkt. 22] in the amount \$63,246.79 reflected in the Court’s Memorandum of Decision [Dkt. 490] entered on September 15, 2017 as further set forth by the ruling respective to Lease Assumption versus Secured Claim determination [Dkts. 309, 310, 311, 317, 318] and the Consent Orders which follow concerning treatment which are to be incorporated hereto by reference to Article III.~~

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~~2.13. —“Class 13 Claim” shall consist of the Disputed Secured Claim of Ford Motor Credit Co., LLC [Cl. Dkt. 23] in the amount \$50,164.47 reflected in the Court’s Memorandum of Decision [Dkt. 490] entered on September 15, 2017 as further set forth by the ruling respective to Lease Assumption versus Secured Claim determination [Dkts. 309,~~

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~~310, 311, 317, 318] and the Consent Orders which follow concerning treatment which are to be incorporated hereto by reference to Article III.~~

~~2.14. —“Class 14 Claim” shall consist of the Allowed Secured Claim of Ford Motor Credit Co., LLC [Cl. Dkt. 24] in the amount \$66,246.79 reflected in the Court’s Memorandum of Decision [Dkt. 490] entered on September 15, 2017 as further set forth by the ruling respective to Lease Assumption versus Secured Claim determination [Dkts. 309, 310, 311, 317, 318] and the Consent Orders which follow concerning treatment which are to be incorporated hereto by reference to Article III.~~

~~2.15. —“Class 15 Claim” shall consist of the Allowed Secured Claim of Ford Motor Credit Co., LLC [Cl. Dkt. 25] in the amount \$67,124.84 reflected in the Court’s Memorandum of Decision [Dkt. 490] entered on September 15, 2017 as further set forth by the ruling respective to Lease Assumption versus Secured Claim determination [Dkts. 309, 310, 311, 317, 318] and the Consent Orders which follow concerning treatment which are to be incorporated hereto by reference to Article III.~~

~~2.16. —“Class 16 Claim” shall consist of the Allowed Secured Claim of Ford Motor Credit Co., LLC [Cl. Dkt. 26] in the amount \$67,055.79 reflected in the Court’s Memorandum of Decision [Dkt. 490] entered on September 15, 2017 as further set forth by the ruling respective to Lease Assumption versus Secured Claim determination [Dkts. 309, 310, 311, 317, 318] and the Consent Orders which follow concerning treatment which are to be incorporated hereto by reference to Article III.~~

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~~2.17. “Class 17 Claim” shall consist of the Allowed Secured Claim of Ford Motor Credit Co., LLC [Cl. Dkt. 27] in the amount \$62,639.66 reflected in the Court’s Memorandum of Decision [Dkt. 490] entered on September 15, 2017 as further set forth by the ruling respective to Lease Assumption versus Secured Claim determination [Dkts. 309, 310, 311, 317, 318] and the Consent Orders which follow concerning treatment which are to be incorporated hereto by reference to Article III.~~

~~2.18. “Class 18 Claim” shall consist of the Allowed Secured Claim of Ford Motor Credit Co., LLC [Cl. Dkt. 28] in the amount \$72,822.17 reflected in the Court’s Memorandum of Decision [Dkt. 490] entered on September 15, 2017 as further set forth by the ruling respective to Lease Assumption versus Secured Claim determination [Dkts. 309, 310, 311, 317, 318] and the Consent Orders which follow concerning treatment which are to be incorporated hereto by reference to Article III.~~

~~2.19. “Class 19 Claim” shall consist of the Allowed Secured Claim of Ford Motor Credit Co., LLC [Cl. Dkt. 29] in the amount \$16,827.94 in the collateral recited therein as set forth by the Consent Order[s] on Adequate Protection at Dkts. 337, 338, 339, 340, and 341 in the Chapter 11 Case and payable in accordance with those Consent Orders which are incorporated hereto by reference modified by Article III.~~

~~2.20. “Class 20 Claim” shall consist of the Allowed Secured Claim of RLC Funding [Cl. Dkt. 31] \$58,706.16 as set forth and conditioned in Dkt. 238 in the Chapter 11 Case and such Consent Order is adopted to the Plan and to treated in accordance with the foregoing referenced Consent Order.~~

~~2.21. “Class 21 Claim” shall consist of the Allowed Secured Claim of~~

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~~Caterpillar Financial Svcs. Corp. [Cl. Dkt. 32] \$64,588.73 as set forth and conditioned in Dkt. 286 in the Chapter 11 Case and such Consent Order is adopted to the Plan and to treated in accordance with the foregoing referenced Consent Order.~~

~~2.22. —“Class 22 Claim” shall consist of the Disputed Secured Claim of Western Equipment Finance, Inc. [Cl. Dkt. 40] \$33,193.75 in the Chapter 11 Case and such collateral has been abandoned requiring filing of a Deficiency Claim to be treated in accordance with the Allowed Unsecured Claims treatment and otherwise such claim is a~~

~~Disallowed Claim.2.23. —“Class 23 Claim” shall consist of the Disputed Secured Claim of Western Equipment Finance, Inc. [Cl. Dkt. 41] \$64,642.48 in the Chapter 11 Case and such collateral has been abandoned requiring filing of a Deficiency Claim to be treated in accordance with the Allowed Unsecured Claims treatment and otherwise such claim is a Disallowed Claim.~~

~~2.24. —“Class 24 Claim” shall consist of the Disputed Secured Claim of Western Equipment Finance, Inc. [Cl. Dkt. 42] \$49,824.57 in the Chapter 11 Case and such collateral has been abandoned requiring filing of a Deficiency Claim to be treated in accordance with the Allowed Unsecured Claims treatment and otherwise such claim is a Disallowed Claim.~~

~~2.25. —“Class 25 Claim” shall consist of the Disputed Secured Claim of Western Equipment Finance, Inc. [Cl. Dkt. 43] \$56,198.20 in the Chapter 11 Case and such collateral has been abandoned requiring filing of a Deficiency Claim to be treated in accordance with the Allowed Unsecured Claims treatment and otherwise such claim is a Disallowed Claim.~~

~~2.26. —“Class 26 Claim” shall consist of the Disputed Secured Claim of~~

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~~Western Equipment Finance, Inc. [Cl. Dkt. 44 – LILC] \$247,950.00 in the Chapter 11 Case and such collateral has been abandoned requiring filing of a Deficiency Claim to be treated in accordance with the Allowed Unsecured Claims treatment and otherwise such claim is a Disallowed Claim.~~

~~2.27. “Class 27 Claim” shall consist of the Allowed Secured Claim of Old Line Bank [Cl. Dkt. 52] \$425,000.00 in the Chapter 11 Case—~~

~~2.28. “Class 28 Claim” shall consist of the Allowed Secured Claim of Advance Acceptance [Cl. Dkt. 54] in the amount \$22,861.92 in the collateral recited therein as set forth by the Consent Order[s] on Adequate Protection at Dkt. 303 in the Chapter 11 Case and such Consent Order is adopted to the Plan and to treated in accordance with the foregoing referenced Consent Order.~~

~~2.29. “Class 29 Claim” shall consist of the Allowed Secured Claim of Prince George’s County Maryland [Cl. Dkt. 57] in the amount \$30,445.44 [FY 2017] in all personality of the Debtor, accruing 20% interest.~~

~~2.30. “Class 30 Claim” shall consist of the Allowed Secured Claim of Ally Financial [Cl. Dkt. 58] in the amount of \$27,555.57 in the certificate of title personality specified in the Allowed Claim, bearing 7.95% with arrears of \$2,187.69.~~

~~2.31. “Class 31 Claim” shall consist of the Allowed Secured Claim of Prince George’s County Maryland [Cl. Dkt. 59] in the amount of \$18,779.16 [FY 2018] in all personality of the Debtor, accruing 20% interest.~~

~~2.32. “Class 32 Claim” shall constitute the Allowed Secured Claim of Abernathy & Sons Excavating, LLC [Sch. E/F] \$8,983.00 in the collateral under its possession bearing 10% interest.~~

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~~2.33. —“Class 33 Claims” shall consist of the Allowed Unsecured Claims against the Debtors; namely, \$1,305,162.48 in Allowed Unsecured Claims within Schedules E/F that are non-disputed; non-contingent and liquidated; and Allowed Unsecured Claims of Record; namely, Alban Tractor [Cl. Dkt. 1] \$33,500.00; Cat. Fin. Comm. Acct. [Cl. Dkt. 2] \$2,195.73; Viresh Desai \$6,033.00 [Cl. Dkt. 3]; Quarles Petroleum [Cl. Dkt. 4] \$15,004.54; Amber’s Disposal [Cl. Dkt. 5] \$360.90; Internal Revenue Service [Cl. Dkt. 7] \$100.00; John Deere Financial, FSB [Cl. Dkt. 8] \$6,418.02; Fleetcor Technologies [Cl. Dkt. 9] \$32,028.06; McGill Environmental System [Cl. Dkt. 12] \$3,508.30; Northern Safety Co., Inc. [Cl. Dkt. 10] \$918.54; Classic Groundcovers, Inc. [Cl. Dkt. 20] \$6,038.36; Kenneth Combs [Sch. E/F—Dkt. 186; p.45] \$42,580.00; LIHC [Sch. E/F—Dkt. 186; p.46] \$27,485.85; UPS [Sch. E/F—Dkt. 186; p.45] \$807.39; PEPCO [Cl. Dkt. 30] \$172.19; Trigas & Oil Co., Inc. [Cl. Dkt. 33] \$4,984.46; American Express Bank [Cl. Dkt. 34] \$11,466.59; John Deere Landscape [Cl. Dkt. 35] \$145,323.66; Aquarius [Cl. Dkt. 36] \$3,682.31; Donald B. Rice Tire Co. [Cl. Dkt. 37] \$2731.65; John P. Forest [Cl. Dkt. 38] \$38,053.90; American Express Travel [Cl. Dkt. 39] \$246,577.50; Georgetown Insurance Co. [Cl. Dkt. 47] \$33,511.76; Verizon [Cl. Dkt. 48] \$2,439.34; Chesapeake Employers Insurance Co. [Cl. Dkt. 50] \$29,000.00; Enfield Chase HOA, Inc. [Cl. Dkt. 51] \$6,823.00; Old Line Bank [Cl. Dkt. 52] \$546,376.64; D&D Tire Co., Inc. [Cl. Dkt. 53] \$15,086.66; Marlin Business Park [Cl. Dkt. 55] \$3270.75; N to N Fibre, Inc. [Cl. Dkt. 56] \$8,885.00; RLC [Cl. Dkt. 31] \$22,936.80; Advance Acceptance [Cl. Dkt. 54] \$6,861.92~~

~~2.33. —“Class 33 Interests” shall consist of the Equity Interests in the Debtors.~~

~~2.34. —The Debtor has not designated any Class of Claims under §§ 507(a)(2), or 507(a)(8) pursuant to § 1123(a)(1) of the Bankruptcy Code. The Plan contemplates that all~~

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~~Allowed Administrative Expense Claims shall be accorded treatment and payment as provided for by the Bankruptcy Code and as otherwise addressed by this Plan, including accrued fees to counsel for the Debtor. Any and all Priority Claims shall be paid in accordance with 11 U.S.C. §§ 507(a)(8); 1129(a)(8). Attorneys fees will be subject to application and approval and paid by the Debtor over the course of 24 months. Viresh Desai has filed a Disputed Priority Claim [Cl. Dkt. 3] \$2775.00 which is inapplicable in this Chapter 11 Case as it relates to personal, family, and household use (11 U.S.C. § 507(a)(7)) and this Disputed Claim portion shall be treated as an Allowed Unsecured Claim. Finally, any unpaid quarterly fees due and owing to the Office of the United States Trustee shall be satisfied in full on the Effective Date, and any prospective quarterly fees to the Office of the United States Trustee shall be paid as and when due.~~

ARTICLE III
TREATMENT OF CLASSES OF CLAIMS AND INTERESTS

~~3.1. — Class 1 Claim is Impaired (Prince George's County, MD). In full and complete satisfaction of the Class 1 Claim, the Debtors shall pay prior to or upon the Effective Date the sum of \$15,553.85 with 20% accrued interest from date of assessment in the anticipated amount of \$17,323.00 assuming 12 months of accrued interest. This obligation arises under the Lease adopted and approved by and between the Debtor and the Landlord as of March 11, 2018 [Dkt. 582-2], and the payoff to the Class 1 Claim shall be determined as of the date of such payoff. It is anticipated that this Class 1 Claim shall be paid in full by the Effective Date. —~~

~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater~~

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~~detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 1 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 1 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 1 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 1 Claim as provided in this Plan shall entitle the Class 1 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 1 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 1 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 1 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 1 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 1 Claim through and in accordance herewith, the lien of the Class 1 Claimholder against the collateral, or any other property shall be released.~~

~~3.2. — [Intentionally Blank]~~

~~3.3. — Class 3 Claim is Impaired (Toyota). In full and complete satisfaction of the Class 3 Claim, the Debtor shall pay over 120 months the sum of \$14,308.01, to the extent~~

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~~set forth by the Consent Orders on Modification of Stay at Dkt. 222, 223, 293, 302 as is applicable to this Allowed Secured Claim as modified by treatment herein at \$152.00 per month for 120 months at 5% interest with a total payoff of \$18,211.00 over Plan term. Any prior payments tendered since Petition Date shall represent a credit on treatment. Any vehicles which have been surrendered shall be a deduction from the Allowed Secured Claim.~~

~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 3 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 3 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 3 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 3 Claim as provided in this Plan shall entitle the Class 3 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 3 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 3 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 3 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in~~

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~~accordance with the requirements thereof. Finally, treatment of the Class 3 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 3 Claim through and in accordance herewith, the lien of the Class 3 Claimholder against the collateral, or any other property shall be released.~~

~~3.4. — Class 4 Claim is Impaired (LEAF Capital Funding, LLC). In full and complete satisfaction of the Class 4 Claim, the Debtor shall pay over 120 months the sum of \$355,899.89 to the extent set forth by the Consent Orders on Adequate Protection at Dkts. 75, 377 as modified by treatment herein at \$3,775.00 per month for 120 months at 5% interest with a total payoff of \$452,984.00 over Plan term. Any prior payments tendered since Petition Date shall represent a credit on treatment. Any vehicles which have been surrendered shall be a deduction from the Allowed Secured Claim.~~

~~Any amount set forth in the Claim which is not provided for by the Consent Orders is a Disallowed Claim. Any equipment which has been surrendered shall be a deduction from the Allowed Secured Claim.~~

~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 4 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 4 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the~~

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~~definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 4 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 4 Claim as provided in this Plan shall entitle the Class 4 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 4 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 4 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 4 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 4 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 4 Claim through and in accordance herewith, the lien of the Class 4 Claimholder against the collateral, or any other property shall be released.~~

~~3.5. — Class 5 Claim is Impaired (Ford). In full and complete satisfaction of the Class 5 Claim, the Debtor shall pay over 120 months \$5,311.00 in the collateral recited therein to the extent set forth by the Consent Order[s] on Adequate Protection at Dkts. 337, 338, 339, 340, and 341 as modified by treatment herein at \$56.00 per month for 120 months at 5% interest with a total payoff of \$6,760.00 over Plan term. Any prior payments tendered since Petition Date shall represent a credit on treatment. Any vehicles which have been surrendered shall be a deduction from the Allowed Secured Claim.~~

~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater~~

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~~detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 5 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 5 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 5 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 5 Claim as provided in this Plan shall entitle the Class 5 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 5 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 5 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 5 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 5 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 5 Claim through and in accordance herewith, the lien of the Class 5 Claimholder against the collateral, or any other property shall be released.~~

~~3.6. — Class 6 Claim is Impaired (Ford). In full and complete satisfaction of the Class 6 Claim, the Debtor shall pay over 120 months \$14,181.07 in the collateral recited therein to the extent set forth by the Consent Order[s] on Adequate Protection at Dkts. 337,~~

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~~338, 339, 340, and 341 as modified by treatment herein at \$150.00 per month for 120 months at 5% interest with a total payoff of \$18,049.00 over Plan term. Any prior payments tendered since Petition Date shall represent a credit on treatment. Any vehicles which have been surrendered shall be a deduction from the Allowed Secured Claim.~~

~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 6 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 6 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 6 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 6 Claim as provided in this Plan shall entitle the Class 6 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 6 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 6 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 6 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in~~

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~~accordance with the requirements thereof. Finally, treatment of the Class 6 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 6 Claim through and in accordance herewith, the lien of the Class 6 Claimholder against the collateral, or any other property shall be released.~~

~~3.7. — Class 7 Claim is Impaired (Ford). In full and complete satisfaction of the Class 6 Claim, the Debtor shall pay over 120 months \$7,092.81 in the collateral recited therein to the extent set forth by the Consent Order[s] on Adequate Protection at Dkts. 337, 338, 339, 340, and 341 as modified by treatment herein at \$75.00 per month for 120 months at 5% interest with a total payoff of \$9,028.00 over Plan term. Any prior payments tendered since Petition Date shall represent a credit on treatment. Any vehicles which have been surrendered shall be a deduction from the Allowed Secured Claim.~~

~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 7 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 7 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 7 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

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~~Treatment of the Class 7 Claim as provided in this Plan shall entitle the Class 7 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 7 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 7 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 7 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 7 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 7 Claim through and in accordance herewith, the lien of the Class 7 Claimholder against the collateral, or any other property shall be released.~~

~~3.8. Class 8 Claim is Impaired (Toyota). In full and complete satisfaction of the Class 3 Claim, the Debtor shall pay over 120 months the sum of \$24,864.96, to the extent set forth by the Consent Orders on Modification of Stay at Dkt. 222, 223, 293, 302 as is applicable to this Allowed Secured Claim as modified by treatment herein at \$264.00 per month for 120 months at 5% interest with a total payoff of \$31,648.00 over Plan term. Any prior payments tendered since Petition Date shall represent a credit on treatment. Any vehicles which have been surrendered shall be a deduction from the Allowed Secured Claim.~~

~~————— Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 8 Claim is not receiving all Cash~~

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~~Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 8 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 8 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 8 Claim as provided in this Plan shall entitle the Class 8 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 8 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 8 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 8 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 8 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 8 Claim through and in accordance herewith, the lien of the Class 8 Claimholder against the collateral, or any other property shall be released.~~

~~3.9. — Class 9 Claim is Impaired (Toyota). In full and complete satisfaction of the Class 3 Claim, the Debtor shall pay over 120 months the sum of \$22,177.98, to the extent set forth by the Consent Orders on Modification of Stay at Dkt. 222, 223, 293, 302 as is applicable to this Allowed Secured Claim as modified by treatment herein at \$235.00 per month for 120 months at 5% interest with a total payoff of \$28,228.00 over Plan term. Any~~

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~~prior payments tendered since Petition Date shall represent a credit on treatment. Any vehicles which have been surrendered shall be a deduction from the Allowed Secured Claim, which are incorporated hereto by reference modified by Article III.~~

~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 9 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 9 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 9 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 9 Claim as provided in this Plan shall entitle the Class 9 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 9 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 9 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 9 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 9 Claim may be~~

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~~based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 9 Claim through and in accordance herewith, the lien of the Class 9 Claimholder against the collateral, or any other property shall be released.~~

~~3.10. Class 10 Claim is Impaired (Ford). In full and complete satisfaction of the Class 6 Claim, the Debtor shall pay over 120 months \$14,063.04 in the collateral recited therein to the extent set forth by the Consent Order[s] on Adequate Protection at Dkts. 337, 338, 339, 340, and 341 as modified by treatment herein at \$149.00 per month for 120 months at 5% interest with a total payoff of \$17,899.00 over Plan term. Any prior payments tendered since Petition Date shall represent a credit on treatment. Any vehicles which have been surrendered shall be a deduction from the Allowed Secured Claim.~~

~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 10 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 10 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 10 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 10 Claim as provided in this Plan shall entitle the Class~~

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~~10 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 10 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 10 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 10 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 10 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 10 Claim through and in accordance herewith, the lien of the Class 10 Claimholder against the collateral, or any other property shall be released.~~

~~3.10. Class 10 Claim is Impaired (Ford). In full and complete satisfaction of the Class 10 Claim, the Debtor shall pay over ten years the sum of \$14,063.04 in the collateral recited therein as set forth by the Consent Order[s] on Adequate Protection at Dkts. 337, 338, 339, 340, and 341 in the Chapter 11 Case – LILC. Any amount set forth in the Claim which is not provided for by the Consent Orders is a Disallowed Claim. Any equipment which has been surrendered shall be a deduction from the Allowed Secured Claim.~~

~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 10 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the~~

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~~Class 10 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 10 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 10 Claim as provided in this Plan shall entitle the Class 10 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 10 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 10 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 10 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 10 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 10 Claim through and in accordance herewith, the lien of the Class 10 Claimholder against the collateral, or any other property shall be released.~~

~~3.11. Class 11 Claim is Impaired (Toyota). In full and complete satisfaction of the Class 3 Claim, the Debtor shall pay over 120 months the sum of \$14,308.01, to the extent set forth by the Consent Orders on Modification of Stay at Dkt. 222, 223, 293, 302 as is applicable to this Allowed Secured Claim as modified by treatment herein at \$152.00 per month for 120 months at 5% interest with a total payoff of \$18,211.00 over Plan term. Any prior payments tendered since Petition Date shall represent a credit on treatment. Any vehicles which have been surrendered shall be a deduction from the Allowed Secured Claim.~~

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~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 11 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 11 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 11 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 11 Claim as provided in this Plan shall entitle the Class 11 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 11 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 11 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 11 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 11 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 11 Claim through and in accordance herewith, the lien of the Class 11 Claimholder against the collateral, or any other property shall be released.~~

~~3.12. Class 12 Claim is Impaired (Ford) In full and complete satisfaction of~~

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~~the Class 12 Claim, the Debtor shall pay the lesser amount of \$63,246.79 over 120 months at \$671.00 per month with a total payoff of \$80,500.00 over Plan term or such amount as may be provided for in the Consent Orders that are forthcoming concerning the treatment of the erstwhile leases. See, Lease Assumption versus Secured Claim determination [Dkts. 309, 310, 311, 317, 318] Any resolution of this amount set forth in the Claim which is not provided for by the Debtors' ultimate consent by a Confirmation Order is a Disallowed Claim.~~

~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 12 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 12 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 12 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 12 Claim as provided in this Plan shall entitle the Class 12 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 12 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 12 Claimholder of~~

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~~the indubitable equivalent of its Allowed Secured Claim. Should the Class 12 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 12 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 12 Claim through and in accordance herewith, the lien of the Class 12 Claimholder against the collateral, or any other property shall be released.~~

~~3.13. Class 13 Claim is Impaired (Ford) In full and complete satisfaction of the Class 12 Claim, the Debtor shall pay the lesser amount of \$63,246.79 over 120 months at \$671.00 per month with a total payoff of \$80,500.00 over Plan term or such amount as may be provided for in the Consent Orders that are forthcoming concerning the treatment of the erstwhile leases. See, Lease Assumption versus Secured Claim determination [Dkts. 309, 310, 311, 317, 318] Any resolution of this amount set forth in the Claim which is not provided for by the Debtors' ultimate consent by a Confirmation Order is a Disallowed Claim.~~

~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 13 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 13 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash~~

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~~Distributions contemplated within the pro forma(s) to the Class 13 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 13 Claim as provided in this Plan shall entitle the Class 13 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 13 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 13 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 13 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 13 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 13 Claim through and in accordance herewith, the lien of the Class 13 Claimholder against the collateral, or any other property shall be released.~~

~~3.14. Class 14 Claim is Impaired (Ford) In full and complete satisfaction of the Class 12 Claim, the Debtor shall pay the lesser amount of \$66,246.79 over 120 months at \$703.00 per month with a total payoff of \$84,318.00 over Plan term or such amount as may be provided for in the Consent Orders that are forthcoming concerning the treatment of the erstwhile leases. See, Lease Assumption versus Secured Claim determination [Dkts. 309, 310, 311, 317, 318] Any resolution of this amount set forth in the Claim which is not provided for by the Debtors' ultimate consent by a Confirmation Order is a Disallowed Claim.~~

~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater~~

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~~detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 14 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 14 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 14 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 14 Claim as provided in this Plan shall entitle the Class 14 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 14 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 14 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 14 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 14 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 14 Claim through and in accordance herewith, the lien of the Class 14 Claimholder against the collateral, or any other property shall be released.~~

~~3.15. — Class 15 Claim is Impaired (Ford) In full and complete satisfaction of the Class 12 Claim, the Debtor shall pay the lesser amount of \$67,124.84 over 120 months at \$703.00 per month with a total payoff of \$84,318.00 over Plan term or such amount as may~~

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~~be provided for in the Consent Orders that are forthcoming concerning the treatment of the erstwhile leases. See, Lease Assumption versus Secured Claim determination [Dkts. 309, 310, 311, 317, 318] Any resolution of this amount set forth in the Claim which is not provided for by the Debtors' ultimate consent by a Confirmation Order is a Disallowed Claim.~~

~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 15 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 15 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 15 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 15 Claim as provided in this Plan shall entitle the Class 15 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 15 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 15 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 15 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be~~

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~~provided in accordance with the requirements thereof. Finally, treatment of the Class 15 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 15 Claim through and in accordance herewith, the lien of the Class 15 Claimholder against the collateral, or any other property shall be released.~~

~~3.16. Class 16 Claim is Impaired (Ford) In full and complete satisfaction of the Class 12 Claim, the Debtor shall pay the lesser amount of \$67,055.79 over 120 months at \$711.00 per month with a total payoff of \$85,348.00 over Plan term or such amount as may be provided for in the Consent Orders that are forthcoming concerning the treatment of the erstwhile leases. See, Lease Assumption versus Secured Claim determination [Dkts. 309, 310, 311, 317, 318] Any resolution of this amount set forth in the Claim which is not provided for by the Debtors' ultimate consent by a Confirmation Order is a Disallowed Claim.~~

~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 16 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 16 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 16 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

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~~Treatment of the Class 16 Claim as provided in this Plan shall entitle the Class 16 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 16 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 16 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 16 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 16 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 16 Claim through and in accordance herewith, the lien of the Class 16 Claimholder against the collateral, or any other property shall be released.~~

~~3.17. Class 17 Claim is Impaired (Ford) In full and complete satisfaction of the Class 12 Claim, the Debtor shall pay the lesser amount of \$62,639.66 over 120 months at \$664.00 per month with a total payoff of \$79,727.00 over Plan term or such amount as may be provided for in the Consent Orders that are forthcoming concerning the treatment of the erstwhile leases. See, Lease Assumption versus Secured Claim determination [Dkts. 309, 310, 311, 317, 318] Any resolution of this amount set forth in the Claim which is not provided for by the Debtors' ultimate consent by a Confirmation Order is a Disallowed Claim.~~

~~————— Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 17 Claim is not receiving all Cash~~

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~~Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 17 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 17 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 17 Claim as provided in this Plan shall entitle the Class 17 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 17 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 17 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 17 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 17 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 17 Claim through and in accordance herewith, the lien of the Class 17 Claimholder against the collateral, or any other property shall be released.~~

~~3.18. — Class 18 Claim is Impaired (Ford) In full and complete satisfaction of the Class 12 Claim, the Debtor shall pay the lesser amount of \$72,822.17 over 120 months at \$772.00 per month with a total payoff of \$92,687.00 over Plan term or such amount as may be provided for in the Consent Orders that are forthcoming concerning the treatment of the erstwhile leases. See, Lease Assumption versus Secured Claim determination [Dkts. 309,~~

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~~310, 311, 317, 318] Any resolution of this amount set forth in the Claim which is not provided for by the Debtors' ultimate consent by a Confirmation Order is a Disallowed Claim.~~

~~———— Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 18 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 18 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 18 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 18 Claim as provided in this Plan shall entitle the Class 18 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 18 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 18 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 18 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 18 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full~~

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~~of the Class 18 Claim through and in accordance herewith, the lien of the Class 18 Claimholder against the collateral, or any other property shall be released.~~

~~3.19. Class 19 Claim is Impaired (Ford) In full and complete satisfaction of the Class 6 Claim, the Debtor shall pay over 120 months \$16,827.94 in the collateral recited therein to the extent set forth by the Consent Order[s] on Adequate Protection at Dkts. 337, 338, 339, 340, and 341 as modified by treatment herein at \$178.00 per month for 120 months at 5% interest with a total payoff of \$21,418.00 over Plan term. Any prior payments tendered since Petition Date shall represent a credit on treatment. Any vehicles which have been surrendered shall be a deduction from the Allowed Secured Claim.~~

~~————— Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 19 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 19 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 19 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 19 Claim as provided in this Plan shall entitle the Class 19 Claim to receive on account of its Allowed Secured Claim money or money's worth~~

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~~equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 19 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 19 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 19 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 19 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 19 Claim through and in accordance herewith, the lien of the Class 19 Claimholder against the collateral, or any other property shall be released.~~

~~3.20. Class 20 Claim is Impaired (RLC) In full and complete satisfaction of the Class 20 Claim, the Debtor shall pay the amounts set forth in Dkt. 238 as follows: Firstly, the sum of \$13,769.35 is offset against equipment stated in the Consent Order. Secondly, the Debtor shall have paid \$22,000.00 at 9% interest at \$456.68 for 60 months starting at May 1, 2016 all as is set forth and conditioned in Dkt. 238 in the Chapter 11 Case. An Allowed Unsecured Claim exists in the amount of \$22,936.80 as set forth infra.~~

~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 20 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 20 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in~~

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~~the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 20 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 20 Claim as provided in this Plan shall entitle the Class 20 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 20 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 20 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 20 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 20 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 20 Claim through and in accordance herewith, the lien of the Class 20 Claimholder against the collateral, or any other property shall be released.~~

~~3.21. — Class 21 Claim is Impaired (Caterpillar) In full and complete satisfaction of the Class 21 Claim, the Debtor shall pay the amount of \$59,420.00 by consent Order over 8 years in monthly installments of \$618.96 commencing May 13, 2016 through April 13, 2024 as set forth by Dkt. 286 in the Chapter 11 Case.~~

~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 21 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully~~

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~~set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 21 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 21 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 21 Claim as provided in this Plan shall entitle the Class 21 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 21 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 21 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 21 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 21 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 21 Claim through and in accordance herewith, the lien of the Class 21 Claimholder against the collateral, or any other property shall be released.~~

~~3.22. Class 22 Claim is Impaired (Western) In full and complete satisfaction of the Class 22 Claim, the Debtor has satisfied the indubitable equivalent of the Class 22 Claim by surrender of the collateral pursuant to an Order granting the Motion for Relief From Stay filed by Western. No further treatment of the Class 22 Claim shall occur under the Plan as Western has already received its Secured Claim from recovery of the collateral at issue.~~

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~~3.23.—Class 23 Claim is Impaired (Western) In full and complete satisfaction of the Class 23 Claim, the Debtor has satisfied the indubitable equivalent of the Class 23 Claim by surrender of the collateral pursuant to an Order granting the Motion for Relief From Stay filed by Western. No further treatment of the Class 23 Claim shall occur under the Plan as Western has already received its Secured Claim from recovery of the collateral at issue.~~

~~3.24.—Class 24 Claim is Impaired (Western) In full and complete satisfaction of the Class 24 Claim, the Debtor has satisfied the indubitable equivalent of the Class 24 Claim by surrender of the collateral pursuant to an Order granting the Motion for Relief From Stay filed by Western. No further treatment of the Class 24 Claim shall occur under the Plan as Western has already received its Secured Claim from recovery of the collateral at issue.~~

~~3.25.—Class 25 Claim is Impaired (Western) In full and complete satisfaction of the Class 25 Claim, the Debtor has satisfied the indubitable equivalent of the Class 25 Claim by surrender of the collateral pursuant to an Order granting the Motion for Relief From Stay filed by Western. No further treatment of the Class 25 Claim shall occur under the Plan as Western has already received its Secured Claim from recovery of the collateral at issue.~~

~~3.26.—Class 26 Claim is Impaired (Western) In full and complete satisfaction of the Class 26 Claim, the Debtor has satisfied the indubitable equivalent of the Class 26 Claim by surrender of the collateral pursuant to an Order granting the Motion for Relief From Stay filed by Western. No further treatment of the Class 26 Claim shall occur under the Plan as Western has already received its Secured Claim from recovery of the collateral at issue.~~

~~3.27.—Class 27 Claim is Impaired (Old Line Bank) In full and complete satisfaction of the Class 27 Claim, the Debtor shall pay \$425,000.00 as follows: Monthly sums of principal and interest at 3.5% interest for 3 years on a 10 year amortization and then~~

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~~at 4.0% for 4 years on a 10 year amortization. The second 4 year term requires no defaults. The term matures in 7 years. The effective date of the commencement of treatment on February 1, 2017. The 4001(d) Notice [Dkt. 457] and its attachments are incorporated hereto by reference. Any defaults and conditions are governed by those annexed documents.~~

~~3.28. Class 28 Claim is Impaired (Advance Acceptance) In full and complete satisfaction of the Class 27 Claim, the Debtor shall pay the amount of \$16,000.00 as set forth and conditioned in Dkt. 303 in the Chapter 11 Case over 60 months at 5.9% at \$308.58 monthly for June 15, 2016 through May 15, 2021 with the remainder of the Class 28 Claim as an Allowed Unsecured Claim in the amount \$6,851.92.~~

~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 28 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 28 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 28 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 28 Claim as provided in this Plan shall entitle the Class 27 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the~~

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~~Confirmation Date, of at least the value of Class 28 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 28 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 28 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 28 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 28 Claim through and in accordance herewith, the lien of the Class 28 Claimholder against the collateral, or any other property shall be released.~~

~~3.29. Class 29 Claim is Impaired (Prince George's County, MD). In full and complete satisfaction of the Class 29 Claim, the Debtors shall pay on or before the projected Effective Date of January 1, 2019 the sum of \$37,189.00 with accrued interest of 20% assumed over 24 months from January 1, 2017.~~

~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 29 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 29 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 29 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

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~~Treatment of the Class 29 Claim as provided in this Plan shall entitle the Class 29 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 29 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 29 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 29 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 29 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 29 Claim through and in accordance herewith, the lien of the Class 29 Claimholder against the collateral, or any other property shall be released.~~

~~3.30.—Class 30 Claim is Impaired (Ally) In full and complete satisfaction of the Class 30 Claim, the Debtor shall pay the amount of \$27,555.57 including arrears of \$2,187.69 at 5% over 120 months from the Effective Date at \$292.00 per month for a total Plan commitment of \$35,072.00.~~

~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 30 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 30 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in~~

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~~the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 30 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 30 Claim as provided in this Plan shall entitle the Class 30 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 30 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 30 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 30 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 30 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 30 Claim through and in accordance herewith, the lien of the Class 30 Claimholder against the collateral, or any other property shall be released.3.31.—Class 31 Claim is Impaired (Prince George's County).—In full and complete satisfaction of the Class 31 Claim, the Debtors shall pay on or before the projected Effective Date of January 1, 2019 the sum of \$20,875.00 with accrued interest of 20% assumed over 24 months from January 1, 2018.~~

~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 31 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully~~

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~~set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 31 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 31 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 31 Claim as provided in this Plan shall entitle the Class 31 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 31 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 31 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 31 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 31 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 31 Claim through and in accordance herewith, the lien of the Class 31 Claimholder against the collateral, or any other property shall be released.~~

~~3.32 — Class 32 Claim is Impaired (Abernathy) In full and complete satisfaction of the Class 32 Claim, the Debtor shall pay the amount of \$8,983.00 at 5% over 60 months from the Effective Date at \$170.00 per month for a total Plan commitment of \$10,171.00~~

~~————— Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater~~

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~~detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 32 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 32 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 32 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~Treatment of the Class 32 Claim as provided in this Plan shall entitle the Class 32 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 32 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 32 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 32 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 32 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 32 Claim through and in accordance herewith, the lien of the Class 32 Claimholder against the collateral, or any other property shall be released.~~

~~3.33. Class 33 Claims are Impaired (Unsecured Claims). In full and complete satisfaction, discharge and release of the Class 33 Claims, the Allowed Unsecured Claims shall receive Cash Distributions from Cash Flow anticipated to represent a minimum~~

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~~of 5% of their Face Amount of the Allowed Claims in Pro Rata distribution on their Allowed Amount over 120 months from the Effective Date in adjustable monthly installments. This dividend may increase should Reserves exist; however, this 5% percent shall act as a minimum Cash Disbursement for Allowed Unsecured Claims. The threshold minimum Allowed Unsecured Claims shall receive monthly is \$543.80 based on upon \$65,256.00 which is 5% of \$1,305,162.48.~~

~~Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall later adjoin the Amended Disclosure Statement to the Plan. Accordingly, Class 33 Claims are not receiving all Cash Distributions from Cash Flow; but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced.~~

~~To the extent the Debtors' use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 33 Claims in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 33 Claims within two (2) months from the shortage, or a default may be appropriate under the Plan.~~

~~3.34. The Class 34 Interests are Impaired (Equity Interests). The Equity Interests shall extinguish upon the Confirmation Date. No Equity Interest holder shall receive or retain any interest in property of the estates on account of any pre-petition interest. However, the Equity Interests of James Flippo, Jr. shall receive new interests in the reorganized Debtors in consideration of new value and money and money's worth contributed~~

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~~as new value. There shall be no new interest provided to Kenneth Combs absent a competing plan filed by him which sponsors such new value. The Charter of the Debtor shall be amended and the Plan so requires the change in officers and issuance of securities anew to Mr. Flippo only pursuant to 11 U.S.C. § 1123(a)(5)(I), (J) and (7). 3.35. — The Administrative Expense Claims/Priority Claims. In full and complete satisfaction, discharge and release of the Administrative Expense Claims, The Debtors shall satisfy the Allowed Amount of all Administrative Expenses as provided for in 2.33.~~

~~3.36. — Any Class of Claims entitled to timely elect treatment pursuant to § 1111(b)(2) of the Bankruptcy Code shall receive treatment as required by law. Further, nothing in this Plan shall be deemed to preclude any Class of Claims entitled to elect treatment pursuant to § 1111(b)(2) of the Bankruptcy Code from timely making such election.~~

~~3.37. — The Debtors' schedules and statement of financial affairs represent prima facie evidence as to the Claims which have been scheduled, except to the extent amended or in the event an objection to Claim is filed, irrespective of its description in the schedules and/or statement of financial affairs. To the extent any proof of claim filed by an Allowed Claim Holder alters or amends the Claim of such entity or person, the Debtors may file an Objection to Claim which shall place such Disputed Claim into litigation, producing a potentially Disallowed Amount, irrespective of the schedules and statement of financial affairs.~~

Classification of Claims:

2.1. "Class 1 Claim" shall consist of the Allowed Secured Claim of Prince George's County, MD [Cl. Dkt. 6 - LIHC] against the Premises as supplemented by subsequent reports and developments in the amount of \$18,306.61 with interest as of October

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17, 2018 [FY 2018]; \$15,725.15 with interest as of October 17, 2018 [FY 2019] total of \$34,031.76 all as assumed by the Debtor as indemnitor to the Landlord in respect of the Lease on the Premises, a copy of the Lease [Exhibit 1] and the PG County Tax Bill 2018 and 2019 summary sheet [Exhibit 2] are attached hereto and incorporated herein and payable in accordance following the Effective Date as provided for by Article III.

2.2. [Intentionally Blank]

2.3. “Class 3 Claim” shall consist of the Allowed Secured Claim of Toyota Motor Credit Corp. [Cl. Dkt. 11] in the amount \$3,038.00 (representing Fair Market Value determined within this Plan confirmation contested matter) of the 2012 Toyota Prius (VIN 0104) for confirmation purposes (such vehicle having been subject to adequate protection payments by Consent Order on Modification of Stay at Dkt. 302 in the Chapter 11 Case) in accordance with the Toyota Summary Sheet and Toyota Amortization Table [Exhibit 3A and 3B] attached hereto and incorporated herein, and payable in accordance following the Effective Date as provided for by Article III

2.4. “Class 4 Claim” shall consist of the Allowed Secured Claim of LEAF Capital Funding, LLC [Cl. Dkt. 13] in the amount of \$42,550.00 which collateral constites collateral within the First Agreement and Second Agreement as described by the Consent Orders on Adequate Protection at Dkts. 75, 377 in the Chapter 11 Case, in accordance with the Leaf Summary Sheet and Leaf Amortization Table [Exhibit 4A and 4B] and the remainder of collateral within the First Agreement and Second Agreement in the collective amount of \$180,900.00 shall be immediately surrendered other than those items listed for retention on the foregoing exhibits, and retained equipment payable in accordance following the Effective Date as provided for by Article III.

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2.5. “Class 5 Claim” shall consist of the Allowed Secured Claim of Ford Motor Credit Co., LLC [Cl. Dkt. 14] in the amount \$5,223.00 in the collateral recited therein as Ford 1-150 2011 [VIN 9660] set forth by the Consent Order on Adequate Protection at Dkt. 340 in the Chapter 11 Case and this collateral shall be immediately surrendered, and treated as provided for by Article III.

2.6. “Class 6 Claim” shall consist of the Allowed Secured Claim of Ford Motor Credit Co., LLC [Cl. Dkt. 15] in the collateral recited therein as Ford F-250 2012 [VIN 3743] the amount \$9,483.00 (representing Fair Market Value determined within this Plan confirmation contested matter) in the collateral recited therein as set forth by the Consent Order on Adequate Protection at Dkt. 339 in the Chapter 11 Case in accordance with the Ford Summary Sheet and Amortization Table [Exhibit 6A and 6B] attached hereto and incorporated herein, and payable in accordance following the Effective Date as provided for by Article III

2.7. “Class 7 Claim” shall consist of the Allowed Secured Claim of Ford Motor Credit Co., LLC [Cl. Dkt. 16] in the collateral recited therein as Ford F-250 2011 [VIN 6971] amount \$3,585.67 in the collateral recited therein as set forth by the Consent Order[s] on Adequate Protection at Dkt. 341 in the Chapter 11 Case in accordance with the Ford Summary Sheet and Amortization Table [Exhibit 7A and 7B] attached hereto and incorporated herein, and payable in accordance following the Effective Date as provided for by Article III

2.8. “Class 8 Claim” shall consist of the Allowed Secured Claim of Toyota Motor Credit Corp. [Cl. Dkt. 17] in the amount \$7,650.00 in the collateral recited therein 2015 Toyota Prius [VIN 3674] as further set forth by the Consent Order on Modification of

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Stay at Dkt. 293 in the Chapter 11 Case and this collateral shall be immediately surrendered, and treated as provided for by Article III.

2.9. "Class 9 Claim" shall consist of the Allowed Secured Claim of Toyota Motor Credit Corp. [Cl. Dkt. 18] in the amount \$13,475.00 in the collateral recited therein 2014 Toyota Prius [VIN 1966] as further set forth by the Consent Order on Modification of Stay at Dkt. 222 in the Chapter 11 Case and this collateral shall be immediately surrendered, and treated as provided for by Article III.

2.10. "Class 10 Claim" shall consist of the Allowed Secured Claim of Ford Motor Credit Co., LLC [Cl. Dkt. 19] in the collateral recited therein as Ford F-250 2012 Super D [VIN 3742] the amount \$8,819.00 (representing Fair Market Value determined within this Plan confirmation contested matter) in the collateral recited therein as set forth by the Consent Order on Adequate Protection at Dkt. 338 in the Chapter 11 Case in accordance with the Ford Summary Sheet and Amortization Table [*Exhibit 10A and 10B*] attached hereto and incorporated herein, and payable in accordance following the Effective Date as provided for by Article III

2.11. "Class 11 Claim" shall consist of the Allowed Secured Claim of Toyota Motor Credit Corp. [Cl. Dkt. 21] in the amount \$7,300.00 in the collateral recited therein Toyota Prius 2012 [VIN 5433] as further set forth by the Consent Order on Modification of Stay at Dkt. 223 in the Chapter 11 Case this collateral shall be immediately surrendered, and treated as provided for by Article III.

2.12. "Class 12 Claim" shall consist of the Allowed Secured Claim of Ford Motor Credit Co. LLC [Cl. Dkt. 22] in the collateral recited therein as Ford F-350 2015 [VIN 1619] the amount \$28,008.00 (representing Fair Market Value determined within this Plan

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confirmation contested matter) in the collateral recited therein as set forth by and in accordance with the Ford Summary Sheet and Amortization Table [Exhibit 12A and 12B] attached hereto and incorporated herein, and payable in accordance following the Effective Date as provided for by Article III. This collateral was determined to be a security interest and not a lease by the Court's Memorandum of Decision [Dkt. 490] entered on September 15, 2017.

2.13. "Class 13 Claim" shall consist of the Allowed Secured Claim of Ford Motor Credit Co. LLC [Cl. Dkt. 23] in the collateral recited therein as Ford F-350 2014 [VIN 0556] the amount \$31,326.00 (representing Fair Market Value determined within this Plan confirmation contested matter) in the collateral recited therein as set forth by and in accordance with the Ford Summary Sheet and Amortization Table [Exhibit 13A and 13B] attached hereto and incorporated herein, and payable in accordance following the Effective Date as provided for by Article III. This collateral was determined to be a security interest and not a lease by the Court's Memorandum of Decision [Dkt. 490] entered on September 15, 2017. The collateral was also subject to a prior interim Consent Order on surrender on November 16, 2016 [Dkt. 419] which was not realized upon because adequate protection payments continued informally.

2.14. "Class 14 Claim" shall consist of the Allowed Secured Claim of Ford Motor Credit Co. LLC [Cl. Dkt. 24] in the collateral recited therein as Ford F-350 2014 [VIN 0555] the amount \$32,609.00 (representing Fair Market Value determined within this Plan confirmation contested matter) in the collateral recited therein as set forth by and in accordance with the Ford Summary Sheet and Amortization Table [Exhibit 14A and 14B] attached hereto and incorporated herein, and payable in accordance following the Effective

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Date as provided for by Article III. This collateral was determined to be a security interest and not a lease by the Court's Memorandum of Decision [Dkt. 490] entered on September 15, 2017. The collateral was also subject to a prior interim Consent Order on surrender on November 16, 2016 [Dkt. 418] which was not realized upon because adequate protection payments continued informally.

2.15. "Class 15 Claim" shall consist of the Allowed Secured Claim of Ford Motor Credit Co. LLC [Cl. Dkt. 25] in the collateral recited therein as Ford F-350 2015 [VIN 9190] the amount \$25,427.00 (representing Fair Market Value determined within this Plan confirmation contested matter) in the collateral recited therein as set forth by and in accordance with the Ford Summary Sheet and Amortization Table [Exhibit 15A and 15B] attached hereto and incorporated herein, and payable in accordance following the Effective Date as provided for by Article III. This collateral was determined to be a security interest and not a lease by the Court's Memorandum of Decision [Dkt. 490] entered on September 15, 2017.

2.16. "Class 16 Claim" shall consist of the Allowed Secured Claim of Ford Motor Credit Co. LLC [Cl. Dkt. 26] in the collateral recited therein as Ford F-350 2015 [VIN 6453] the amount \$25,353.00 (representing Fair Market Value determined within this Plan confirmation contested matter) in the collateral recited therein as set forth by and in accordance with the Ford Summary Sheet and Amortization Table [Exhibit 16A and 16B] attached hereto and incorporated herein, and payable in accordance following the Effective Date as provided for by Article III. This collateral was determined to be a security interest and not a lease by the Court's Memorandum of Decision [Dkt. 490] entered on September 15, 2017.

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2.17. "Class 17 Claim" shall consist of the Allowed Secured Claim of Ford Motor Credit Co. LLC [Cl. Dkt. 27] in the collateral recited therein as Ford F-350 2015 [VIN 1620] the amount \$22,884.00 (representing Fair Market Value determined within this Plan confirmation contested matter) in the collateral recited therein as set forth by and in accordance with the Ford Summary Sheet and Amortization Table [Exhibit 17A and 17B] attached hereto and incorporated herein, and payable in accordance following the Effective Date as provided for by Article III. This collateral was determined to be a security interest and not a lease by the Court's Memorandum of Decision [Dkt. 490] entered on September 15, 2017.

2.18. "Class 18 Claim" shall consist of the Allowed Secured Claim of Ford Motor Credit Co. LLC [Cl. Dkt. 28] in the collateral recited therein as Ford OTH-D [VIN 6649] the amount \$48,119.00 (representing Fair Market Value determined within this Plan confirmation contested matter) in the collateral recited therein as set forth by and in accordance with the Ford Summary Sheet and Amortization Table [Exhibit 18A and 18B] attached hereto and incorporated herein, and payable in accordance following the Effective Date as provided for by Article III. This collateral was determined to be a security interest and not a lease by the Court's Memorandum of Decision [Dkt. 490] entered on September 15, 2017.

2.19. "Class 19 Claim" shall consist of the Allowed Secured Claim of Ford Motor Credit Co., LLC [Cl. Dkt. 29] in the collateral recited therein as Ford F-350 2012 Superduty [VIN 9257] the amount \$17,669.29 (representing Fair Market Value determined within this Plan confirmation contested matter) in the collateral recited therein as set forth by the Consent Order on Adequate Protection at Dkt. 337 in the Chapter 11 Case in accordance

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with the Ford Summary Sheet and Amortization Table [Exhibit 19A and 19B] attached hereto and incorporated herein, and payable in accordance following the Effective Date as provided for by Article III

2.20. "Class 20 Claim" shall consist of the Allowed Secured Claim of RLC Funding [Cl. Dkt. 31] \$58,706.16 as set forth and conditioned in Dkt. 238 in the Chapter 11 Case and such Consent Order is adopted to the Plan and to treated in accordance with the foregoing referenced Consent Order.

2.21. "Class 21 Claim" shall consist of the Allowed Secured Claim of Caterpillar Financial Svcs. Corp. [Cl. Dkt. 32] \$64,588.73 as set forth and conditioned in Dkt. 286 in the Chapter 11 Case and such Consent Order is adopted to the Plan and to treated in accordance with the foregoing referenced Consent Order.

2.22. "Class 22 Claim" shall consist of the Allowed Secured Claim of Western Equipment Finance, Inc. [Cl. Dkt. 40; 41; 42; 43; 44] for selected items from various claims valued at \$159,170.00 based on appraisals in the Chapter 11 Case and this collateral as Set forth at Western Summary Sheet [Exhibit 22] shall be immediately surrendered, if not already surrendered, and treated as provided for by Article III.

2.23. "Class 23 Claim" shall consist of the Allowed Secured Claim of Western Equipment Finance, Inc. [Cl. Dkt. 41] in the collateral recited therein totaling such value on Western Summary Sheet the cumulative amount for five (5) retained items being \$21,665.00 as applied to Claim 41 (representing Fair Market Value determined within this Plan confirmation contested matter) in the collateral recited therein on the Western Summary Sheet and Amortization Table [Exhibit 23A and 23B] attached hereto and incorporated herein, and payable in accordance following the Effective Date as provided for by Article III.

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Any collateral not on the retained Western Summary Sheet but within Claim 41 shall be immediately surrendered, if not already surrendered, and treated as provided for by Article III.

2.24. "Class 24 Claim" shall consist of the Allowed Secured Claim of Western Equipment Finance, Inc. [Cl. Dkt. 42] in the collateral recited therein totaling such value on Western Summary Sheet the cumulative amount for one (1) 2001 Freightliner FL 80 retained being \$10,952.00 as applied to Claim 42 (representing Fair Market Value determined within this Plan confirmation contested matter) in the collateral recited therein on the Western Summary Sheet and Amortization Table [Exhibit 24A and 24B] attached hereto and incorporated herein, and payable in accordance following the Effective Date as provided for by Article III. Any collateral not on the retained Western Summary Sheet but within Claim 42 shall be immediately surrendered, if not already surrendered, and treated as provided for by Article III.

2.25. "Class 25 Claim" (Preserved)

2.26. "Class 26 Claim" shall consist of the Allowed Secured Claim of Western Equipment Finance, Inc. [Cl. Dkt. 44] in the collateral recited therein totaling such value on Western Summary Sheet the cumulative amount for 3 8' x 16' containers with 43" sides being \$3,000.00 and a Roll Off Trailer Bumper being \$3,000.00 for a total of \$6,000.00 as applied to Claim 44 (representing Fair Market Value determined within this Plan confirmation contested matter) in the collateral recited therein on the Western Summary Sheet and Amortization Table [Exhibit 26A and 26B] attached hereto and incorporated herein, and payable in accordance following the Effective Date as provided for by Article III. Any collateral not on the retained Western Summary Sheet but within Claim 44 shall be immediately surrendered, if not already surrendered, and treated as provided for by Article III.

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2.27. "Class 27 Claim" shall consist of the Allowed Secured Claim of Old Line Bank [Cl. Dkt. 52] \$425,000.00 in the Chapter 11 Case [Exhibit 27], and treatment shall occur in accordance with Article III.

2.28. "Class 28 Claim" shall consist of the Allowed Secured Claim of Advance Acceptance [Cl. Dkt. 54] in the amount \$22,861.92 in the collateral recited therein as set forth by the Consent Order[s] on Adequate Protection at Dkt. 303 in the Chapter 11 Case and such Consent Order is adopted to the Plan and to treated in accordance with the foregoing referenced Consent Order.

2.29. "Class 29 Claim" shall consist of the Allowed Secured Claim of Prince George's County Maryland [Cl. Dkt. 57] in the amount \$43,131.07 [FY 2017] as of 10/18 in all personalty of the Debtor, accruing 20% interest at rate of \$507.42 per month, a copy of the PG County Tax Bill as [Exhibit 29] is annexed hereto and incorporated herein and such Claim shall be treated in accordance with Article III.

2.30. "Class 30 Claim" shall consist of the Allowed Secured Claim of Ally Financial [Cl. Dkt. 58] in the amount of \$27,555.57 adjusted to the present value amount of \$11,778.00 for the Confirmation Date in the certificate of title personalty specified in the Allowed Claim, bearing 7.95% with arrears of \$2,187.69; however, Plan fixes rate of 5.00% [Exhibit 30].

2.31. "Class 31 Claim" shall consist of the Allowed Secured Claim of Prince George's County Maryland [Cl. Dkt. 59] in the amount of \$22,222.02 [FY 2018] as of 10/18 in all personalty of the Debtor, accruing 20% interest at rate of \$312.98 per month, a copy of the PG County Tax Bill as [Exhibit 31] is sannexed hereto and incorporate herein and such Claim shall in accordance with Article III.

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2.32. "Class 32 Claim" (Reserved)

2.33. "Class 33 Claims" shall consist of the Allowed Unsecured Claims against the Debtors; namely, \$1,438,657.63 in Allowed Unsecured Claims within Schedules E/F that are non-disputed; non-contingent and liquidated; and Allowed Unsecured Claims of Record; namely, Alban Tractor [Cl. Dkt. 1] \$33,500.00; Cat. Fin. Comm. Acct. [Cl. Dkt. 2] \$2,195.73; Viresh Desai \$6,033.00 [Cl. Dkt. 3]; Quarles Petroleum [Cl. Dkt. 4] \$15,004.54; Amber's Disposal [Cl. Dkt. 5] \$360.90; Internal Revenue Service [Cl. Dkt. 7] \$100.00; John Deere Financial, FSB [Cl. Dkt. 8] \$6,418.02; Fleetcor Technologies [Cl. Dkt. 9] \$32,028.06; McGill Environmental System [Cl. Dkt. 12] \$3,508.30; Northern Safety Co., Inc. [Cl. Dkt. 10] \$918.54; Classic Groundcovers, Inc. [Cl. Dkt. 20] \$6,038.36; Ford Motor Credit Co. [Cl. Dkt. 14] Amended \$563.74; Toyota Motor Credit [Cl. Dkt. 18] Amended \$7,622.31; Toyota Motor Credit [Cl. Dkt. 21] Amended \$11,554.42; Kenneth Combs [Cl. Dkt. 45] \$131,177.63; Joanne Combs [Cl. Dkt. 46] \$19,881.08; Kenneth and Joanne Combs [Cl. Dkt. 49] \$5,276.17; UPS [Sch. E/F – Dkt. 186; p.45] \$807.39; PEPCO [Cl. Dkt. 30] \$172.19; Trigas & Oil Co., Inc. [Cl. Dkt. 33] \$4,984.46; American Express Bank [Cl. Dkt. 34] \$11,466.59; John Deere Landscape [Cl. Dkt. 35] \$145,323.66; Aquarius [Cl. Dkt. 36] \$3,682.31; Donald B. Rice Tire Co. [Cl. Dkt. 37] \$2731.65; John P. Forest [Cl. Dkt. 38] \$38,053.90; American Express Travel [Cl. Dkt. 39] \$246,577.50; Georgetown Insurance Co. [Cl. Dkt. 47] \$33,511.76; Verizon [Cl. Dkt. 48] \$2,439.34; Chesapeake Employers Insurance Co. [Cl. Dkt. 50] \$29,000.00; Enfield Chase HOA, Inc. [Cl. Dkt. 51] \$6,823.00; Old Line Bank [Cl. Dkt. 52] \$546,376.64; D&D Tire Co., Inc. [Cl. Dkt. 53] \$15,086.66; Marlin Business Park [Cl. Dkt. 55] \$3270.75; N to N Fibre, Inc. [Cl. Dkt. 56] \$8,885.00; RLC [Cl. Dkt. 31] \$22,936.80; Advance Acceptance [Cl. Dkt. 54] \$6,861.92 THIS CLASS OF CLAIMS DOES NOT

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INCLUDE ANY TIMELY FILED AMENDED DEFICIENCY UNSECURED CLAIMS ARISING FROM TREATMENT OF CLASSES 1-32 AS SUCH CLAIMS ARE NOT YET OF RECORD, AND MAY BE DISPUTED OR ALLOWED CLAIMS WHEN FILED.

2.34. "Class 34 Interests" shall consist of the Equity Interests in the Debtors.

2.35 The Debtor has not designated any Class of Claims under §§ 507(a)(2), or 507(a)(8) pursuant to § 1123(a)(1) of the Bankruptcy Code. The Plan contemplates that all Allowed Administrative Expense Claims shall be accorded treatment and payment as provided for by the Bankruptcy Code and as otherwise addressed by this Plan, including accrued fees to counsel for the Debtor. The Debtor's counsel has received through October, 2018 \$127,801.46 in escrow [Dkt. 589] and timeslips show a balance of time without costs of \$326,889.00. Although due on the Effective Date after application and allowance, this amount would be paid on the earlier of the Effective Date or by further agreement by the Debtor dependent upon feasibility and the limitations of the law firm's ability to extend payment. Likewise, although Prince George's County holds secured claims against personal property [Classes 29, 31][FY 17, 18 - \$43,131.07 and \$22,222.02] and a secured claim against the Debtor's tenancy in the Premises [Class 1] [FY 18, 19 - \$34,031.76] and such claims will be treated as required prior to the Effective Date— at a net outflow of \$115,138.69 within 120 days of the Confirmation Date. It is true that the Debtor may reach agreement with PG County to extend such terms of payment on further accommodations as may be agreeable. FY 19 taxes are being assessed and those must be also satisfied this coming year 2019 when due statutorily. Any and all Priority Claims shall be paid in accordance with 11 U.S.C. §§ 507(a)(8); 1129(a)(8) to the extent they exist, and non appear of record. Attorneys fees will be subject to application and approval and paid by the Debtor over the course of 24 months.

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Viresh Desai has filed a Disputed Priority Claim [Cl. Dkt. 3] \$2775.00 which is inapplicable in this Chapter 11 Case as it relates to personal, family, and household use (11 U.S.C. § 507(a)(7)) and this Disputed Claim portion shall be treated as an Allowed Unsecured Claim. Finally, any unpaid quarterly fees due and owing to the Office of the United States Trustee shall be satisfied in full on the Effective Date, and any prospective quarterly fees to the Office of the United States Trustee shall be paid as and when due.

Treatment of Claims:

3.1. Class 1 Claim is Impaired (Prince George’s County, MD). In full and complete satisfaction of the Class 1 Claim, the Debtor shall pay the accrued and unpaid real property taxes with ongoing monthly 20% accrued interest on the sum of \$34,031.76 as of October 17, 2018 payable by the Debtor on or before December 31, 2019. The Lease of March 11, 2018 [Dkt. 582-2] states that the Debtor shall “solely” be responsible for payment of this tax. Accordingly, the Lease which was circulated to all parties in interest including Prince George’s County, MD is binding and the automatic stay protects the tenancy of the Debtor as the Debtor is the sole party from whom Class 1 Claim shall be payable. Prince George’s County MD shall retain its liens on collateral until paid the Allowed Secured Claims with interest.

3.2. [Intentionally Blank]

3.3. Class 3 Claim is Impaired (Toyota). In full and complete satisfaction of the Class 3 Claim, commencing on the Effective Date the Debtor shall pay monthly \$107.33 over 30 months at 4.55% interest calculated on a 30 month assumption and term on the Allowed Secured Claim of \$3,038.00 with a total payoff of \$3,220.00 over Plan term. Any prior payments tendered since the Petition Date under Consent Order [Dkt. 302] are to be

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applied against pre-confirmation adequate protection to Class 3 Claimant and reduce the balance owed relative to any Deficiency Claim. To the extent Class 3 Claim asserts an Allowed Unsecured Claim remaining from the Plan treatment and valuation of its collateral for the Effective Date, the Class 3 Claim may file within 30 days of the Confirmation Date a Deficiency Claim for treatment with Allowed Unsecured Claims and the Debtor may object to same or treat same within the Plan subject to the Disputed Claims Procedure.

Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 3 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 3 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 3 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.

Treatment of the Class 3 Claim as provided in this Plan shall entitle the Class 3 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 3 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 3 Claimholder of the

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indubitable equivalent of its Allowed Secured Claim. Should the Class 3 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 3 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 3 Claim through and in accordance herewith, the lien of the Class 3 Claimholder against the collateral, or any other property shall be released.

3.4. Class 4 Claim is Impaired (LEAF Capital Funding, LLC). In full and complete satisfaction of the Class 4 Claim commencing on the Effective Date, the Debtor shall pay \$451.00 over 120 months at 5.00% interest calculated on a 120 month assumption and term on the Allowed Secured Claim of \$42,550.00 with a total payoff of \$54,157.00 over Plan term. Any prior payments tendered since the Petition Date under Consent Orders [Dkt. 57, 377] are to be applied against pre-confirmation adequate protection to Class 4 Claimant and reduce the balance owed relative to any Deficiency Claim. To the extent Class 4 Claim asserts an Allowed Unsecured Claim remaining from the Plan treatment and valuation of its collateral for the Effective Date, or any prior surrender of collateral authorized, the Class 4 Claim may file within 30 days of the Confirmation Date a Deficiency Claim for treatment with Allowed Unsecured Claims and the Debtor may object to same or treat same within the Plan subject to the Disputed Claims Procedure.

Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 4 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully

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set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 4 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 4 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.

Treatment of the Class 4 Claim as provided in this Plan shall entitle the Class 4 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 4 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until the Allowed Secured Claim and for the realization by the Class 4 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 4 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 4 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 4 Claim through and in accordance herewith, the lien of the Class 4 Claimholder against the collateral, or any other property shall be released.

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3.5. Class 5 Claim is Impaired (Ford). In full and complete satisfaction of the Class 5 Claim, the Debtor shall immediately surrender the collateral identified at Dkt. 340 and any prior payments tendered since the Petition Date under Consent Order [Dkt. 340] are to be applied against pre-confirmation adequate protection to Class 5 Claimant and reduce the balance owed relative to any Deficiency Claim. To the extent Class 5 Claim asserts an

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Allowed Unsecured Claim remaining from the Plan treatment and valuation of its collateral for the Effective Date, or any prior surrender of collateral authorized, the Class 5 Claim may file within 30 days of the Confirmation Date a Deficiency Claim for treatment with Allowed Unsecured Claims and the Debtor may object to same or treat same within the Plan subject to the Disputed Claims Procedure.

Treatment of the Class 5 Claim as provided in this Plan shall entitle the Class 5 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 5 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 5 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 5 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 5 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 5 Claim through and in accordance herewith, the lien of the Class 5 Claimholder against the collateral, or any other property shall be released.

3.6. Class 6 Claim is Impaired (Ford). In full and complete satisfaction of the Class 6 Claim, commencing on the Effective Date the Debtor shall pay monthly \$101.00 over 120 months at 5.00% interest calculated on a 120 month assumption and term on the Allowed Secured Claim of \$9,483.00 with a total payoff of \$12,070.00 over Plan term. Any prior payments tendered since the Petition Date under Consent Order [Dkt. 339] are to be applied against pre-confirmation adequate protection to Class 6 Claimant and reduce the

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balance owed relative to any Deficiency Claim. To the extent Class 6 Claim asserts an Allowed Unsecured Claim remaining from the Plan treatment and valuation of its collateral for the Effective Date, the Class 6 Claim may file within 30 days of the Confirmation Date a Deficiency Claim for treatment with Allowed Unsecured Claims and the Debtor may object to same or treat same within the Plan subject to the Disputed Claims Procedure.

Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 6 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 6 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 6 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.

Treatment of the Class 6 Claim as provided in this Plan shall entitle the Class 6 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 6 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 6 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 6 Claim as a Secured

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Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 6 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 6 Claim through and in accordance herewith, the lien of the Class 6 Claimholder against the collateral, or any other property shall be released.

3.7. Class 7 Claim is Impaired (Ford). In full and complete satisfaction of the Class 7 Claim, commencing on the Effective Date the Debtor shall pay monthly \$38.00 over 120 months at 5.00% interest calculated on a 120 month assumption and term on the Allowed Secured Claim of \$3,585.67 with a total payoff of \$4,563.00 over Plan term. Any prior payments tendered since the Petition Date under Consent Order [Dkt. 341] are to be applied against pre-confirmation adequate protection to Class 7 Claimant and reduce the balance owed relative to any Deficiency Claim. To the extent Class 7 Claim asserts an Allowed Unsecured Claim remaining from the Plan treatment and valuation of its collateral for the Effective Date, the Class 7 Claim may file within 30 days of the Confirmation Date a Deficiency Claim for treatment with Allowed Unsecured Claims and the Debtor may object to same or treat same within the Plan subject to the Disputed Claims Procedure.

Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 7 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the

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Class 7 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 7 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.

Treatment of the Class 7 Claim as provided in this Plan shall entitle the Class 7 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 7 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 7 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 7 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 7 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 7 Claim through and in accordance herewith, the lien of the Class 7 Claimholder against the collateral, or any other property shall be released.

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3.8. Class 8 Claim is Impaired (Toyota). In full and complete satisfaction of the Class 8 Claim, the Debtor shall immediately surrender the collateral identified at Dkt. 293 and any prior payments tendered since the Petition Date under Consent Order [Dkt. 293] are to be applied against pre-confirmation adequate protection to Class 8 Claimant and reduce the balance owed relative to any Deficiency Claim. To the extent Class 8 Claim asserts an Allowed Unsecured Claim remaining from the Plan treatment and valuation of its collateral for the Effective Date, or any prior surrender of collateral authorized, the Class 8 Claim may

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file within 30 days of the Confirmation Date a Deficiency Claim for treatment with Allowed Unsecured Claims and the Debtor may object to same or treat same within the Plan subject to the Disputed Claims Procedure.

Treatment of the Class 8 Claim as provided in this Plan shall entitle the Class 8 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 8 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 8 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 8 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 8 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 8 Claim through and in accordance herewith, the lien of the Class 8 Claimholder against the collateral, or any other property shall be released.

3.9. Class 9 Claim is Impaired (Toyota). In full and complete satisfaction of the Class 9 Claim, the Debtor shall immediately surrender the collateral identified at Dkt. 222 and any prior payments tendered since the Petition Date under Consent Order [Dkt. 222] are to be applied against pre-confirmation adequate protection to Class 9 Claimant and reduce the balance owed relative to any Deficiency Claim. To the extent Class 9 Claim asserts an Allowed Unsecured Claim remaining from the Plan treatment and valuation of its collateral for the Effective Date, or any prior surrender of collateral authorized, the Class 9 Claim may file within 30 days of the Confirmation Date a Deficiency Claim for treatment with Allowed

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Unsecured Claims and the Debtor may object to same or treat same within the Plan subject to the Disputed Claims Procedure.

Treatment of the Class 9 Claim as provided in this Plan shall entitle the Class 9 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 9 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 9 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 9 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 9 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 9 Claim through and in accordance herewith, the lien of the Class 9 Claimholder against the collateral, or any other property shall be released.

3.10. Class 10 Claim is Impaired (Ford). In full and complete satisfaction of the Class 10 Claim, commencing on the Effective Date the Debtor shall pay monthly \$94.00 over 120 months at 5.00% interest calculated on a 120 month assumption and term on the Allowed Secured Claim of \$8,819.00 with a total payoff of \$11,225.00 over Plan term. Any prior payments tendered since the Petition Date under Consent Order [Dkt. 338] are to be applied against pre-confirmation adequate protection to Class 10 Claimant and reduce the balance owed relative to any Deficiency Claim. To the extent Class 10 Claim asserts an Allowed Unsecured Claim remaining from the Plan treatment and valuation of its collateral for the Effective Date, the Class 10 Claim may file within 30 days of the Confirmation Date a

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Deficiency Claim for treatment with Allowed Unsecured Claims and the Debtor may object to same or treat same within the Plan subject to the Disputed Claims Procedure.

Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 10 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 10 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 10 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.

Treatment of the Class 10 Claim as provided in this Plan shall entitle the Class 10 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 10 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 10 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 10 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 10 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 10

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Claim through and in accordance herewith, the lien of the Class 10 Claimholder against the collateral, or any other property shall be released.

3.11. Class 11 Claim is Impaired (Toyota). In full and complete satisfaction of the Class 11 Claim, the Debtor shall immediately surrender the collateral identified at Dkt. 223 and any prior payments tendered since the Petition Date under Consent Order [Dkt. 223] are to be applied against pre-confirmation adequate protection to Class 11 Claimant and reduce the balance owed relative to any Deficiency Claim. To the extent Class 11 Claim asserts an Allowed Unsecured Claim remaining from the Plan treatment and valuation of its collateral for the Effective Date, or any prior surrender of collateral authorized, the Class 11 Claim may file within 30 days of the Confirmation Date a Deficiency Claim for treatment with Allowed Unsecured Claims and the Debtor may object to same or treat same within the Plan subject to the Disputed Claims Procedure.

Treatment of the Class 11 Claim as provided in this Plan shall entitle the Class 11 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 11 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 11 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 11 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 11 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 11 Claim through and in accordance herewith, the lien of the Class 11 Claimholder against the

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collateral, or any other property shall be released.

3.12. Class 12 Claim is Impaired (Ford) In full and complete satisfaction of the Class 12 Claim, commencing on the Effective Date the Debtor shall pay monthly \$297.00 over 120 months at 5.00% interest calculated on a 120 month assumption and term on the Allowed Secured Claim of \$28,008.00 with a total payoff of \$35,648.00 over Plan term. Any prior payments tendered since the Petition Date by consent arrangements directly achieved between the parties are to be applied against pre-confirmation adequate protection to Class 12 Claimant and reduce the balance owed relative to any Deficiency Claim. To the extent Class 12 Claim asserts an Allowed Unsecured Claim remaining from the Plan treatment and valuation of its collateral for the Effective Date, the Class 12 Claim may file within 30 days of the Confirmation Date a Deficiency Claim for treatment with Allowed Unsecured Claims and the Debtor may object to same or treat same within the Plan subject to the Disputed Claims Procedure.

Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 12 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 12 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 12 Claim within two (2)

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months from the shortage, or a default may be appropriate under the Plan.

Treatment of the Class 12 Claim as provided in this Plan shall entitle the Class 12 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 12 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 12 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 12 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 12 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 12 Claim through and in accordance herewith, the lien of the Class 12 Claimholder against the collateral, or any other property shall be released.

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3.13. Class 13 Claim is Impaired (Ford) In full and complete satisfaction of the Class 13 Claim, commencing on the Effective Date the Debtor shall pay monthly \$332.00 over 120 months at 5.00% interest calculated on a 120 month assumption and term on the Allowed Secured Claim of \$31,326.00 with a total payoff of \$39,871.00 over Plan term. Any prior payments tendered since the Petition Date by consent arrangements directly achieved between the parties are to be applied against pre-confirmation adequate protection to Class 13 Claimant and reduce the balance owed relative to any Deficiency Claim. To the extent Class 13 Claim asserts an Allowed Unsecured Claim remaining from the Plan treatment and valuation of its collateral for the Effective Date, the Class 13 Claim may file within 30 days of the Confirmation Date a Deficiency Claim for treatment with Allowed Unsecured Claims and

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the Debtor may object to same or treat same within the Plan subject to the Disputed Claims Procedure.

Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 13 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 13 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 13 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.

Treatment of the Class 13 Claim as provided in this Plan shall entitle the Class 13 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 13 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 13 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 13 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 13 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 13

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Claim through and in accordance herewith, the lien of the Class 13 Claimholder against the collateral, or any other property shall be released.

3.14. Class 14 Claim is Impaired (Ford) In full and complete satisfaction of the Class 14 Claim, commencing on the Effective Date the Debtor shall pay monthly \$346.00 over 120 months at 5.00% interest calculated on a 120 month assumption and term on the Allowed Secured Claim of \$32,609.00 with a total payoff of \$41,504.00 over Plan term. Any prior payments tendered since the Petition Date by consent arrangements directly achieved between the parties are to be applied against pre-confirmation adequate protection to Class 14 Claimant and reduce the balance owed relative to any Deficiency Claim. To the extent Class 14 Claim asserts an Allowed Unsecured Claim remaining from the Plan treatment and valuation of its collateral for the Effective Date, the Class 14 Claim may file within 30 days of the Confirmation Date a Deficiency Claim for treatment with Allowed Unsecured Claims and the Debtor may object to same or treat same within the Plan subject to the Disputed Claims Procedure.

Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 14 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 14 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash

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Distributions contemplated within the pro forma(s) to the Class 14 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.

Treatment of the Class 14 Claim as provided in this Plan shall entitle the Class 14 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 14 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 14 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 14 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 14 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 14 Claim through and in accordance herewith, the lien of the Class 14 Claimholder against the collateral, or any other property shall be released.

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3.15. Class 15 Claim is Impaired (Ford) In full and complete satisfaction of the Class 15 Claim, commencing on the Effective Date the Debtor shall pay monthly \$270.00 over 120 months at 5.00% interest calculated on a 120 month assumption and term on the Allowed Secured Claim of \$25,427.00 with a total payoff of \$32,363.00 over Plan term. Any prior payments tendered since the Petition Date by consent arrangements directly achieved between the parties are to be applied against pre-confirmation adequate protection to Class 15 Claimant and reduce the balance owed relative to any Deficiency Claim. To the extent Class 15 Claim asserts an Allowed Unsecured Claim remaining from the Plan treatment and valuation of its collateral for the Effective Date, the Class 15 Claim may file within 30 days of

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the Confirmation Date a Deficiency Claim for treatment with Allowed Unsecured Claims and the Debtor may object to same or treat same within the Plan subject to the Disputed Claims Procedure.

Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 15 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 15 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 15 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.

Treatment of the Class 15 Claim as provided in this Plan shall entitle the Class 15 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 15 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 15 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 15 Claim as a Secured Creditor elect treatment under Section 111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 15 Claim may be

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based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 15 Claim through and in accordance herewith, the lien of the Class 15 Claimholder against the collateral, or any other property shall be released.

3.16. Class 16 Claim is Impaired (Ford) In full and complete satisfaction of the Class 16 Claim, commencing on the Effective Date the Debtor shall pay monthly \$269.00 over 120 months at 5.00% interest calculated on a 120 month assumption and term on the Allowed Secured Claim of \$25,353.00 with a total payoff of \$32,269.00 over Plan term. Any prior payments tendered since the Petition Date by consent arrangements directly achieved between the parties are to be applied against pre-confirmation adequate protection to Class 16 Claimant and reduce the balance owed relative to any Deficiency Claim. To the extent Class 16 Claim asserts an Allowed Unsecured Claim remaining from the Plan treatment and valuation of its collateral for the Effective Date, the Class 16 Claim may file within 30 days of the Confirmation Date a Deficiency Claim for treatment with Allowed Unsecured Claims and the Debtor may object to same or treat same within the Plan subject to the Disputed Claims Procedure.

Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 16 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 16 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in

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the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 16 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.

Treatment of the Class 16 Claim as provided in this Plan shall entitle the Class 16 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 16 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 16 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 16 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 16 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 16 Claim through and in accordance herewith, the lien of the Class 16 Claimholder against the collateral, or any other property shall be released.

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3.17. Class 17 Claim is Impaired (Ford) In full and complete satisfaction of the Class 17 Claim, commencing on the Effective Date the Debtor shall pay monthly \$243.00 over 120 months at 5.00% interest calculated on a 120 month assumption and term on the Allowed Secured Claim of \$22,884.00 with a total payoff of \$29,126.00 over Plan term. Any prior payments tendered since the Petition Date by consent arrangements directly achieved between the parties are to be applied against pre-confirmation adequate protection to Class 17 Claimant and reduce the balance owed relative to any Deficiency Claim. To the extent Class 17 Claim asserts an Allowed Unsecured Claim remaining from the Plan treatment and

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valuation of its collateral for the Effective Date, the Class 17 Claim may file within 30 days of the Confirmation Date a Deficiency Claim for treatment with Allowed Unsecured Claims and the Debtor may object to same or treat same within the Plan subject to the Disputed Claims Procedure.

Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 17 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 17 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 17 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.

Treatment of the Class 17 Claim as provided in this Plan shall entitle the Class 17 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 17 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 17 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 17 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in

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accordance with the requirements thereof. Finally, treatment of the Class 17 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 17 Claim through and in accordance herewith, the lien of the Class 17 Claimholder against the collateral, or any other property shall be released.

3.18. Class 18 Claim is Impaired (Ford) In full and complete satisfaction of the Class 18 Claim, commencing on the Effective Date the Debtor shall pay monthly \$510.00 over 120 months at 5.00% interest calculated on a 120 month assumption and term on the Allowed Secured Claim of \$48,119.00 with a total payoff of \$61,245.00 over Plan term. Any prior payments tendered since the Petition Date by consent arrangements directly achieved between the parties are to be applied against pre-confirmation adequate protection to Class 18 Claimant and reduce the balance owed relative to any Deficiency Claim. To the extent Class 18 Claim asserts an Allowed Unsecured Claim remaining from the Plan treatment and valuation of its collateral for the Effective Date, the Class 18 Claim may file within 30 days of the Confirmation Date a Deficiency Claim for treatment with Allowed Unsecured Claims and the Debtor may object to same or treat same within the Plan subject to the Disputed Claims Procedure.

Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 18 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the

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Class 18 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 18 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.

Treatment of the Class 18 Claim as provided in this Plan shall entitle the Class 18 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 18 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 18 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 18 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 18 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 18 Claim through and in accordance herewith, the lien of the Class 18 Claimholder against the collateral, or any other property shall be released.

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3.19. Class 19 Claim is Impaired (Ford) In full and complete satisfaction of the Class 19 Claim, commencing on the Effective Date the Debtor shall pay monthly \$187.00 over 120 months at 5.00% interest calculated on a 120 month assumption and term on the Allowed Secured Claim of \$17,669.00 with a total payoff of \$22,489.00 over Plan term. Any prior payments tendered since the Petition Date under Consent Order [Dkt. 337] are to be applied against pre-confirmation adequate protection to Class 19 Claimant and reduce the balance owed relative to any Deficiency Claim. To the extent Class 19 Claim asserts an

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Allowed Unsecured Claim remaining from the Plan treatment and valuation of its collateral for the Effective Date, the Class 19 Claim may file within 30 days of the Confirmation Date a Deficiency Claim for treatment with Allowed Unsecured Claims and the Debtor may object to same or treat same within the Plan subject to the Disputed Claims Procedure.

Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 19 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 19 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 19 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.

Treatment of the Class 19 Claim as provided in this Plan shall entitle the Class 19 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 19 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 19 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 19 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in

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accordance with the requirements thereof. Finally, treatment of the Class 19 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 19 Claim through and in accordance herewith, the lien of the Class 19 Claimholder against the collateral, or any other property shall be released.

3.20. Class 20 Claim is Impaired (RLC) In full and complete satisfaction of the Class 20 Claim, the Debtor shall pay the amounts set forth in Dkt. 238 as follows: Firstly, the sum of \$13,769.35 is offset against equipment stated in the Consent Order. Secondly, the Debtor shall have paid \$22,000.00 at 9% interest at \$456.68 for 60 months starting at May 1, 2016 all as is set forth and conditioned in Dkt. 238 in the Chapter 11 Case. An Allowed Unsecured Claim exists in the amount of \$22,936.80 as set forth in the Allowed Unsecured Claims Section *infra*.

Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 20 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 20 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 20 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.

Treatment of the Class 20 Claim as provided in this Plan shall entitle the Class

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20 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 20 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 20 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 20 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 20 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 20 Claim through and in accordance herewith, the lien of the Class 20 Claimholder against the collateral, or any other property shall be released.

3.21. Class 21 Claim is Impaired (Caterpillar) In full and complete satisfaction of the Class 21 Claim, the Debtor shall pay the amount of \$59,420.00 by consent Order over 8 years in monthly installments of \$618.96 commencing May 13, 2016 through April 13, 2024, as set forth by Dkt. 286 in the Chapter 11 Case.

Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 21 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 21 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in

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the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 21 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.

Treatment of the Class 21 Claim as provided in this Plan shall entitle the Class 21 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 21 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 21 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 21 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 21 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 21 Claim through and in accordance herewith, the lien of the Class 21 Claimholder against the collateral, or any other property shall be released.

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3.22. Class 22 Claim is Impaired (Western) In full and complete satisfaction of the Class 22 Claim, the Debtor shall immediately surrender the collateral identified at Cl. Dkt. 40, 41, 42, 43, 44 and any prior payments tendered since the Petition Date in respect of the collateral listed at Cl. Dkt. 40, 41, 42, 43, 44 shall be applied to reduce the balance owed relative to any Deficiency Claim. To the extent Class 22 Claim asserts an Allowed Unsecured Claim remaining from the Plan treatment and valuation of its collateral for the Effective Date, or any prior surrender of collateral authorized, the Class 22 Claim may file within 30 days of the Confirmation Date a Deficiency Claim for treatment with Allowed Unsecured Claims and

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the Debtor may object to same or treat same within the Plan subject to the Disputed Claims Procedure.

Treatment of the Class 22 Claim as provided in this Plan shall entitle the Class 22 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 22 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 22 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 22 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 22 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 22 Claim through and in accordance herewith, the lien of the Class 22 Claimholder against the collateral, or any other property shall be released.

3.23. Class 23 Claim is Impaired (Western) In full and complete satisfaction of the Class 23 Claim based upon retained collateral within Claim 41, commencing on the Effective Date the Debtor shall pay monthly \$230.00 over 120 months at 5.00% interest calculated on a 120 month assumption and term on the Allowed Secured Claim of \$21,665.00 with a total payoff of \$27,575.00 over Plan term. Any prior payments tendered since the Petition Date are to be applied against pre-confirmation adequate protection to Class 23 Claimant and reduce the balance owed relative to any Deficiency Claim. To the extent Class 23 Claim asserts an Allowed Unsecured Claim remaining from the Plan treatment and valuation of its collateral for the Effective Date (including both the Deficiency Claim for the

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retained collateral based on valuation, or separately for any surrendered equipment and collateral within Claim 41), the Class 23 Claim may file within 30 days of the Confirmation Date a Deficiency Claim for treatment with Allowed Unsecured Claims and the Debtor may object to same or treat same within the Plan subject to the Disputed Claims Procedure.

Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 23 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 23 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 23 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.

Treatment of the Class 23 Claim as provided in this Plan shall entitle the Class 23 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 23 Claimholder's interest in the collateral securing its Allowed Secured Claim, and for the realization by the Class 23 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 23 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 23

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Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 23 Claim through and in accordance herewith, the lien of the Class 23 Claimholder against the collateral, or any other property shall be released.

3.24. Class 24 Claim is Impaired (Western) In full and complete satisfaction of the Class 24 Claim based upon retained collateral within Claim 42, commencing on the Effective Date the Debtor shall pay monthly \$116.00 over 120 months at 5.00% interest calculated on a 120 month assumption and term on the Allowed Secured Claim of \$10,952.00 with a total payoff of \$13,940.00 over Plan term. Any prior payments tendered since the Petition Date are to be applied against pre-confirmation adequate protection to Class 24 Claimant and reduce the balance owed relative to any Deficiency Claim. To the extent Class 24 Claim asserts an Allowed Unsecured Claim remaining from the Plan treatment and valuation of its collateral for the Effective Date (including both the Deficiency Claim for the retained collateral based on valuation, or separately for any surrendered equipment and collateral within Claim 42), the Class 24 Claim may file within 30 days of the Confirmation Date a Deficiency Claim for treatment with Allowed Unsecured Claims and the Debtor may object to same or treat same within the Plan subject to the Disputed Claims Procedure.

Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 24 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the

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Class 24 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 24 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.

Treatment of the Class 24 Claim as provided in this Plan shall entitle the Class 24 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 24 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 24 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 24 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 24 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 24 Claim through and in accordance herewith, the lien of the Class 24 Claimholder against the collateral, or any other property shall be released.

3.25. Class 25 Claim is Impaired (Preserved)

3.26. Class 26 Claim is Impaired (Western). In full and complete satisfaction of the Class 26 Claim based upon retained collateral within Claim 45, commencing on the Effective Date the Debtor shall pay monthly \$64.00 over 120 months at 5.00% interest calculated on a 120 month assumption and term on the Allowed Secured Claim of \$6,000.00 with a total payoff of \$7,637.00 over Plan term. Any prior payments tendered since the Petition Date are to be applied against pre-confirmation adequate protection to Class 26

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Claimant and reduce the balance owed relative to any Deficiency Claim. To the extent Class 26 Claim asserts an Allowed Unsecured Claim remaining from the Plan treatment and valuation of its collateral for the Effective Date (including both the Deficiency Claim for the retained collateral based on valuation, or separately for any surrendered equipment and collateral within Claim 44), the Class 26 Claim may file within 30 days of the Confirmation Date a Deficiency Claim for treatment with Allowed Unsecured Claims and the Debtor may object to same or treat same within the Plan subject to the Disputed Claims Procedure.

Treatment of the Class 26 Claim as provided in this Plan shall entitle the Class 26 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 26 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 26 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 26 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 26 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 26 Claim through and in accordance herewith, the lien of the Class 26 Claimholder against the collateral, or any other property shall be released.

3.27. Class 27 Claim is Impaired (Old Line Bank) In full and complete satisfaction of the Class 27 Claim, the Debtor shall pay \$425,000.00 as follows: Monthly sums of principal and interest at 3.5% interest for 3 years on a 10 year amortization and then at 4.0% for 4 years on a 10 year amortization. The second 4 year term requires no defaults.

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The term matures in 7 years. The Debtor's amortization table demonstrates a monthly payment of \$4,212.38 for the first three years and monthly payments of \$4,302.92 for the second term of four years. The effective date of the commencement of treatment on February 1, 2017, rather than the Effective Date. The 4001(d) Notice [Dkt. 457] and its attachments are incorporated hereto by reference. Any defaults and conditions are governed by those annexed documents.

3.28. Class 28 Claim is Impaired (Advance Acceptance) In full and complete satisfaction of the Class 28 Claim, the Debtor shall pay the amount of \$16,000.00 as set forth and conditioned in Dkt. 303 in the Chapter 11 Case over 60 months at 5.9% at \$308.58 monthly for June 15, 2016 through May 15, 2021 with the remainder of the Class 28 Claim as an Allowed Unsecured Claim in the amount \$6,851.92.

Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 28 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 28 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 28 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.

Treatment of the Class 28 Claim as provided in this Plan shall entitle the Class

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27 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 28 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 28 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 28 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 28 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 28 Claim through and in accordance herewith, the lien of the Class 28 Claimholder against the collateral, or any other property shall be released.

3.29. Class 29 Claim is Impaired (Prince George's County, MD). In full and complete satisfaction of the Class 29 Claim, the Debtor shall pay on or before the Effective Date the sum of \$43,131.07 with all accrued interest as an Allowed Secured Claim, or as may be consensually agreed on different terms.

Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 29 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 29 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in

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the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 29 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.

Treatment of the Class 29 Claim as provided in this Plan shall entitle the Class 29 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 29 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 29 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 29 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 29 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 29 Claim through and in accordance herewith, the lien of the Class 29 Claimholder against the collateral, or any other property shall be released.

3.30. Class 30 Claim is Impaired (Ally) In full and complete satisfaction of the Class 30 Claim, the Debtor shall pay the amount of \$11,778.00 at 5.00% over 120 months from the Effective Date at \$125.00 per month for a total Plan commitment of \$14,991.00.

Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 30 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully

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set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 30 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 30 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.

Treatment of the Class 30 Claim as provided in this Plan shall entitle the Class 30 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 30 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 30 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 30 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 30 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 30 Claim through and in accordance herewith, the lien of the Class 30 Claimholder against the collateral, or any other property shall be released.

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3.31. Class 31 Claim is Impaired (Prince George's County). In full and complete satisfaction of the Class 31 Claim, the Debtor shall pay on or before the Effective Date the sum of \$22,222.02 with all accrued interest as an Allowed Secured Claim, or as may be consensually agreed on different terms..

Subject to the use of any necessary Revenues, Cash Distributions from Cash

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Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall adjoin the Disclosure Statement to the Plan to be dedicated to this Class of Claims. Accordingly, Class 31 Claim is not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced. To the extent the Debtor's use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 31 Claim in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 31 Claim within two (2) months from the shortage, or a default may be appropriate under the Plan.

Treatment of the Class 31 Claim as provided in this Plan shall entitle the Class 31 Claim to receive on account of its Allowed Secured Claim money or money's worth equivalent to the present value amount of its Allowed Secured Claim, of a value, as of the Confirmation Date, of at least the value of Class 31 Claimholder's interest in the collateral securing its Allowed Secured Claim, the claimant shall retain its lien on collateral until paid the Allowed Secured Claim and for the realization by the Class 31 Claimholder of the indubitable equivalent of its Allowed Secured Claim. Should the Class 31 Claim as a Secured Creditor elect treatment under Section 1111(b)(2) of the Code, treatment shall be provided in accordance with the requirements thereof. Finally, treatment of the Class 31 Claim may be based upon Cash Distributions arrived at by agreement. Upon payment in full of the Class 31 Claim through and in accordance herewith, the lien of the Class 31 Claimholder against the collateral, or any other property shall be released.

3.32 Class 32 Claim is Impaired (Reserved)

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3.33. Class 33 Claims are Impaired (Unsecured Claims). In full and complete satisfaction, discharge and release of the Class 33 Claims, the Allowed Unsecured Claims shall receive Cash Distributions from Cash Flow anticipated to represent a minimum of 5% of their Face Amount of the Allowed Claims in Pro Rata distribution on their Allowed Amount over 120 months from the Effective Date in adjustable monthly installments. This dividend may increase should Reserves exist; however, this 5% percent shall act as a minimum Cash Disbursement for Allowed Unsecured Claims. The threshold minimum Allowed Unsecured Claims shall receive monthly is \$599.44 based on upon \$71,933.00 which is 5% of \$1,438,657.63. SUBJECT TO AMENDMENT BASED UPON TIMELY FILED AMENDED DEFICIENCY CLAIMS IF ALLOWED.

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Subject to the use of any necessary Revenues, Cash Distributions from Cash Flow shall be in the priority of payments required by Title 11 and as demonstrated in greater detail by the pro forma(s) which shall later adjoin the Amended Disclosure Statement to the Plan. Accordingly, Class 33 Claims are not receiving all Cash Distributions from Cash Flow, but rather only those Cash Distributions which are more fully set forth in the pro forma(s) referenced.

To the extent the Debtors' use of Revenues to fund any unanticipated, necessary and ordinary operating expenses causes the Debtor to pay the Class 33 Claims in arrears of the projected return set forth in the pro forma(s) as discussed in the definition of Reserves above, the Debtor will need become current with the Cash Distributions contemplated within the pro forma(s) to the Class 33 Claims within two (2) months from the shortage, or a default may be appropriate under the Plan.

3.34. The Class 34 Interests are Impaired (Equity Interests). The Equity

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Interests shall extinguish upon the Confirmation Date. No Equity Interest holder shall receive or retain any interest in property of the estates on account of any pre-petition interest. However, the Equity Interests of James Flippo, Jr. shall receive new interests in the reorganized Debtors in consideration of new value and money and money's worth contributed as new value. Mr. Flippo shall contribute his unpaid priority claim for compensation of \$10,000.00 which he is entitled to assert for the period of 180 days prior to the Petition Date under 11 U.S.C. § 507(a)(4) and any Allowed Unsecured Claim which he may hold. Mr. Flippo shall also contribute any funding required by the Plan given the challenges first year 2019 present with Administrative Expense Claims. There shall be no new interest provided to Kenneth Combs absent a competing plan filed by him which sponsors such new value. The Charter of the Debtor shall be amended and the Plan so requires the change in officers and issuance of securities anew to Mr. Flippo only pursuant to 11 U.S.C. § 1123(a)(5)(I), (J) and (7).

3.35. The Administrative Expense Claims/Priority Claims. In full and complete satisfaction, discharge and release of the Administrative Expense Claims, The Debtors shall satisfy the Allowed Amount of all Administrative Expenses as provided for in 2.35.

3.36. Any Class of Claims entitled to timely elect treatment pursuant to § 1111(b)(2) of the Bankruptcy Code shall receive treatment as required by law. Further, nothing in this Plan shall be deemed to preclude any Class of Claims entitled to elect treatment pursuant to § 1111(b)(2) of the Bankruptcy Code from timely making such election.

3.37. The Debtors' schedules and statement of financial affairs represent prima facie evidence as to the Claims which have been scheduled, except to the extent

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amended or in the event an objection to Claim is filed, irrespective of its description in the schedules and/or statement of financial affairs. To the extent any proof of claim filed by an Allowed Claim Holder alters or amends the Claim of such entity or person, the Debtors may file an Objection to Claim which shall place such Disputed Claim into litigation, producing a potentially Disallowed Amount, irrespective of the schedules and statement of financial affairs.

Nature of the Plan Structure/Term:

4.1. This Plan is a reorganizing plan under § 1129(a) and (b) of the Bankruptcy Code and is materially premised upon Cash Distributions from the Claims Distribution Fund to Classes of Claims in accordance with the priorities and terms identified in Articles III and IV of the Plan to be derived from landscaping, construction and snow removal by the Debtor’s business. There is also associated subleasing of the Upper Marlboro property, which the Debtor leases for its operations. The Plan term is 120 months from the Effective Date, and Cash Disbursement periods on Allowed Claims will exceed that term on post-discharge bases that vary.

4.2. Except as otherwise specifically provided in this Plan, upon the Confirmation Date, title to all remaining property of the Debtor’s Chapter 11 estate, including, but not limited to, monies contained in the Claims Distribution Fund shall vest in the Debtor in accordance with §§ 1141(a), (b) and (c) of the Bankruptcy Code, free and clear of all liens, claims or other interests in such property, and Debtor shall serve as the disbursing agent. Upon entry of a Notice of Completion of Plan Payments, a discharge shall be entered in favor of the Debtor pursuant to §§ 524 and 1141(d)(1) of the Bankruptcy Code.

4.3. Unless otherwise ordered by the Bankruptcy Court, all Cash

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Distributions contemplated by the Plan shall only occur on or subsequent to the Effective Date, absent consent Orders that provide for earlier Cash Distributions. All Cash Distributions under the Plan shall be paid in the manner generally set forth in Article III of the Plan.

4.4 Notwithstanding anything to the contrary in the Plan, pursuant to the defined Disputed Claims Procedure, all Cash Distributions necessary to satisfy the Allowed Claim of any Disputed Claim will be held by the Debtors to the extent of available Cash Distributions pending resolution of the Disputed Claim by the Court. Should a Disputed Claim become an Allowed Claim in whole or in part, then as soon as practicable in the Debtors' judgment following entry of an Order of the Bankruptcy Court adjudicating the previously Disputed Claim or by agreement with the holder of the Disputed Claim, the Debtor shall release to the Allowed Claim such Cash Distributions as would be required on its Allowed Amount pro rata to the other Allowed Claims within its appropriate Class of Claims.

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IV. LIQUIDATION ANALYSIS

In order for the Court to confirm the Plan, it must make a finding that each Class of Creditors will receive at least as much under the Plan as they would if this case were to be converted to a case under Chapter 7 of the Bankruptcy Code and the assets were liquidated by a Chapter 7 Trustee. By hypothetical comparison, under Chapter 7 of the Bankruptcy Code, creditors will receive less than they would receive under the present plan because of the Trustee's statutory commission (11 U.S.C. § 326), the additional administrative expenses a Trustee would incur (attorneys fees, costs and delay expenditures), and because the Trustee would have no basis to understand how to implement successfully a revenue stream from the Debtor's operations, other than from an auction of Personal Property/Real Property which is worth less than the indebtedness herein on a fair liquidation

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value basis (FLV), and from operation or sales of the Real Property and Personal Property.

The Debtor's Monthly Operating Report from October, 2018 [Dkt. 594]
demonstrates an annual revenue stream for gross receipts of \$334,006.20 and expenses of \$332,998.02, leaving free cash flow of \$1,008.18. The Recap for 2018 (10 months)
demonstrates \$288,556.30 as the average monthly gross receipt figure for the period and
expenses averaged \$298,407.30, leaving negative NOI of (\$98,440.00) for the period. For
2017, the Recap demonstrates \$247,904.16 as the average monthly gross receipt for 12
months, and \$258,442.00 as the average expenses, leaving negative NOI of (\$126,454.00) for
the period. For 2016, average gross receipts were reported at \$378,395.00 and \$381,050.66 as
to average expenses for the twelve month period. The NOI was also negative at \$31,868.00
for the period. 2015 was a three month period given the filing date, and not a measure.

The Debtor's *Pro Forma* annexed hereto demonstrates a gross receipts of
\$309,456.00 projected for January, 2019 and ending in December, 2019 at \$173,856.00.
Gross receipts for recurring years through 2028 with revenue averages of \$3,612,097.00 per
year, and at \$301,008 per month which is not inconsistent with prior performance on a gross
receipts basis for the measurable pre-confirmation term. Expenses are \$186,334.00 in
January, 2019 and \$213,656.00 in December, 2019. Averages for the recurring years through
2028 on expenses are \$3,389,714.50 and at \$282,476.20 per month.

The Debtor's *pro forma* contemplates a below disbursement (and below NOI line)
for reserves and dedicated carryforwards to be applied in a prospective manner month after
month to be paid in times of short fall (slow receipts months) and accumulated in times of
excess payments months (abundant receipts months). The Plan provides for five (5%) percent
to be paid to Allowed Unsecured Claims. This pro forma does not contemplate Deficiency

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Claims or Rejection Claims which may be filed timely, or new claims on a bar date extension the latter of which the Debtor contemplates as highly remote given the age of this case pre-confirmation.

The Debtor has promised an integrated balance sheet with its pro forma which balance sheet has not yet arrived, and is in the works. A further demonstration of expert opinion by report to support the values in the Plan (that derive from a prior Carl Miceli report) shall be produced as well by the Debtor. Finally, a statement of isolated adequate protection payments from the Petition Date to present compared with other recurring expenses will demonstrate what modicum of the monthly report expenses are not a duplication of the adequate protection payment stream that will be set forth by Cash Disbursements to Allowed Secured Claims under the Plan. The values of the equipment based on Miceli's values if liquidated would produce a far lower return to the Secured Claims with liens against such equipment, causing a larger pool of Unsecured Claims herein for treatment in a Chapter 7, with liquidation costs of a Chapter 7 Trustee.

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VI. CRAMDOWN/NEW VALUE:

Under § 1129(b) of the Bankruptcy Code, if one or more classes of impaired claims or interests do not accept the Plan, the Bankruptcy Court may confirm the Plan only if the Bankruptcy Court finds that the Plan was accepted by at least one non-insider impaired class and does not discriminate unfairly against, and is fair and equitable as to, all non-accepting impaired classes. This is referred to as a cram down. The second criteria requires the Bankruptcy Court to find that, with respect to classes of secured claims, the holders of the secured claims retain their liens, such that each holder of such a claim receive on account of

such claim deferred cash payments totaling at least the allowed amount of such claim, of a value, as of the Effective Date of the Plan, of at least the value of such holder's interest in the estate's interest in such property, and that each holder of such a claim realize the indubitable equivalent of such claim. Accordingly, pursuant to 11 U.S.C. § 1129(b)(2)(A), any Allowed Secured Claims must receive such treatment in order for the Debtor to achieve cramdown. The absolute priority rule and new value exceptions as they have been termed are not within the elements of 11 U.S.C. § 1129(b)(2)(A) required to show fair and equitable treatment and that the Plan does not unfairly discriminate are defined and delimited terms as pertain to Allowed Secured Claims only.

With respect to classes of Unsecured Claims, unless all members of a non-accepting, impaired class receive payment in full of their Allowed Claims, no class that is junior in priority to the non-accepting Impaired Class shall receive anything under the Plan. This is known as the absolute priority rule. Accordingly, pursuant to 11 U.S.C. § 1129(b)(2)(B), the absolute priority rule is within the elements of fair and equitable treatment and that the Plan does not unfair discriminate are defined and delimited terms as pertain to Allowed Unsecured Claims only. The third criteria is that all requirements of § 1129(a) of the Bankruptcy Code be met other than § 1129(a)(8) of the Bankruptcy Code. IF ANY CLASS OF ALLOWED CLAIMS REJECTS THE PLAN, THE DEBTOR WILL SEEK TO CONFIRM THE PLAN PURSUANT TO THE CRAMDOW METHOD PROVIDED BY SECTION 1129(b) OF THE BANKRUPTCY CODE. THE TREATMENT AFFORDED CREDITORS IN EACH CLASS IN THE EVENT OF A "CRAMDOW" WILL BE AS INDICATED HEREIN. Any effort by the Debtor to confirm the Plan pursuant to the cramdown method likely will involve complex litigation which, regardless of the outcome,

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may impose substantial administrative expenses on the property of the estate, requiring a longer term of repayment for Creditors holding Allowed Claims than presently contemplated.

The Debtor's Plan contemplates that the Insider ([James Flippo](#)) will attempt to use his Priority Claim for wages [in the amount of \\$10,000.00](#) pursuant to 11 U.S.C. § 507(a)(4) as a new value contribution to effectuate cram down under 11 U.S.C. § 1129(b)(2)(B)(ii) to the extent compliance is not achieved under 11 U.S.C. § 1129(a)(8). To the extent compliance is achieved for confirmation within 11 U.S.C. § 1129(a)(8).

VII. VOTING ON THE PLAN AND CONFIRMATION

Prior to approval of this Disclosure Statement by the Bankruptcy Court, by prior Court Order, a copy must have been mailed to all creditors, all parties-in-interest entitled to vote pursuant to § 1126 of the Bankruptcy Code, and within the manner specified by Court Order exempting the Debtor from Bankruptcy Rule 3017(d), accompanied by a ballot. Pursuant to § 1126(a) of the Bankruptcy Code, any holder of an Allowed Claim or an Allowed interest may accept or reject the Plan. However, approval or rejection of the Plan is measured by Classes of Claims and interests rather than by each Claim holder or interest holder. A Class of Claims or interests which is not impaired by the Plan conclusively is presumed to have accepted the Plan. Accordingly, no Class of Claims which is unimpaired by the Plan need submit a ballot for voting.

Pursuant to §1128 of the Code and Bankruptcy Rule 2002(b), the Court shall conduct a hearing to consider confirmation of the Plan on twenty eight (28) days notice to creditors and parties in interest, unless shortened by order of the Bankruptcy Court. A party-in-interest may object to the confirmation of the Plan. The date by which objections must be filed to the confirmation of the Plan and by which votes must be submitted shall be

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established at a date and in a manner as determined by the Bankruptcy Court, and circulated
by a form of Order either concurrent herewith or separately.

VIII. FEDERAL INCOME TAX CONSEQUENCES

THE DISCUSSION OF FEDERAL INCOME TAX CONSEQUENCES SET FORTH BELOW IS LIMITED TO THE GENERAL TAX CONSEQUENCES AFFECTING CREDITORS AS A RESULT OF THE DISCHARGE OF INDEBTEDNESS WITHOUT PAYMENT UNDER THE PLAN. EACH CREDITOR OR EQUITY SECURITY HOLDER SHOULD CONSULT THEIR OWN TAX ADVISOR TO DETERMINE THE TREATMENT AFFORDED THEIR RESPECTIVE CLAIMS OR INTERESTS BY THE PLAN UNDER FEDERAL TAX LAW, THE TAX LAW OF THE VARIOUS STATES AND LOCAL JURISDICTIONS OF THE UNITED STATES AND THE LAWS OF FOREIGN JURISDICTIONS.

BECAUSE OF CONTINUAL CHANGES BY THE CONGRESS, THE TREASURY DEPARTMENT AND THE COURTS WITH RESPECT TO THE ADMINISTRATION AND INTERPRETATION OF THE TAX LAWS, NO ASSURANCE CAN BE GIVEN THAT FOLLOWING INTERPRETATIONS WILL NOT BE CHALLENGED BY THE INTERNAL REVENUE SERVICE, OR, IF CHALLENGED, THAT SUCH INTERPRETATIONS WILL BE SUSTAINED.

NO STATEMENT IN THIS DISCLOSURE STATEMENT SHOULD BE CONSTRUED AS LEGAL OR TAX ADVICE. THE DEBTOR AND ITS COUNSEL DO NOT ASSUME ANY RESPONSIBILITY OR LIABILITY FOR THE TAX CONSEQUENCES A CREDITOR OR EQUITY SECURITY HOLDER MAY INCUR AS A RESULT OF THE TREATMENT AFFORDED THEIR CLAIM OR INTEREST

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UNDER THE PLAN.

The principal income tax consequences for a creditor of the Debtor relates to the ability to deduct a portion of its claim against the Debtor in the event the creditor does not receive full payment of the Allowed Amount of its Claim as contemplated under the Plan. Section 166 of the Internal Revenue Code of 1986, as amended, ("IRC") (relating to the deductibility of bad debts) generally provides as follows:

1. totally worthless business bad debt is deductible only in the tax year in which it becomes worthless;
2. partially worthless business bad debt is deductible in an amount not in excess of the part charged off on the taxpayer's books within the taxable year; and
3. in the case of a taxpayer other than a corporation, a nonbusiness bad debt which becomes completely worthless during the taxable year is deductible as a short-term capital loss and is subject to the limitations imposed on the deductibility of such losses.

For purposes of IRC §166, a "non-business debt" means a debt other than (i) one created or acquired in connection with the taxpayer-creditor's trade or business or (ii) the loss from the worthlessness of which was incurred during the operation of the taxpayer-creditor's trade or business.

Pursuant to Treas. Reg. §1.166-2(c), as a general rule, bankruptcy is generally an indication of the worthlessness of at least a part of an unsecured and unpreferred debt. In bankruptcy cases, a debt may become worthless before settlement in some instances; and in others, only when a settlement in bankruptcy has been reached. In either case, the mere fact that bankruptcy proceedings instigated against the debtor are terminated in a later year, thereby confirming the conclusion that the debt is worthless, shall not authorize the shifting of

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the deduction under IRC §166 to such year. Pursuant to Treas. Reg. §1.166-1(d) (2) (ii), only the difference between the amount received in distribution of assets of a bankrupt and the amount of the claim may be deducted under IRC §166 as a bad debt.

Generally, taxpayers are entitled to a bad debt deduction with respect to accounts receivable only if the taxpayer has recognized as income the accounts receivable in the year in which the bad debt deduction is claimed or a prior taxable year. Thus, bad debt deductions for worthless or partially worthless accounts receivable are normally available only to accrual method taxpayers. Likewise, worthless debts arising from unpaid wages, salaries, fees, rents and similar items of taxable income are not allowed as a deduction as a bad debt unless the income such items represent has been included in the return of income for the year for which the deduction as a bad debt is claimed or for a prior taxable year.

Further, the availability of the bad debt deduction under IRC §166 is not available for losses governed by IRC §165, including, without limitation, losses incurred on a bond, debenture, note or certificate or other evidence of indebtedness, issued by a corporation or by a government or political subdivision thereof, with interest coupons or in registered form. The deductibility of losses for debts evidenced by a "security", as defined in IRC §165(g), is governed by IRC §165.

Business bad debts deductible under IRC §166 may generally be deducted using either the specific charge-off method or, if certain requirements are met, the nonaccrual-experience method. Under the specific charge-off method, specific business bad debts that become either partially or totally worthless during the tax year may be deducted in the manner permitted by IRC §166.

If a deduction is taken for a bad debt which is recovered in whole or part in a later

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 tax year, the taxpayer may have to include in gross income the amount recovered, except, under limited circumstances, the amount of the deduction that did not reduce taxes in the year deducted.

IX. AVOIDABLE TRANSFERS/OBJECTIONS TO CLAIMS

The Debtor is investigating the existence of any avoidable transfers pursuant to §§ 544, 547, 548 and 549 of the Bankruptcy Code and may commence them within the statutory period for recovery if a determination is made that such actions provide a justifiable economic return to the estate. None have been determined viable. [An Objection to Claim of Vinish Desai shall be filed solely as to the priority portion.](#)

X. DISPUTED CLAIMS PROCEDURE:

The Debtor has designated a Disputed Claims Procedure, which is found in Article I of the Plan. This procedure is designed to facilitate the reservation of Cash Distributions which are suspended due to the temporary disallowance of Claims to the extent there is a dispute by objection to the Claim. Should the objection to the Claim be overruled in whole or in part such that there is an Allowed Amount of the Claim, then the Claim shall be treated and paid those Cash Distributions from Revenues as described in Article I of the Plan within the Class of Claims that is substantially similar to. If the Claim is disallowed, or there is a Disallowed Amount, after objection, then the Claim will receive no treatment from Cash Distributions to the extent there is a Disallowed Amount. The Debtor has attempted to highlight the Claims in its Plan as to which there is a likelihood of objection, labeling them Disputed Unsecured Claims. Treatment of Disputed Claims is addressed earlier in this Disclosure Statement.

XII. MISCELLANEOUS

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All holders of Claims shall retain, and the Plan shall in no way limit, any recourse rights to the extent they may pursue recovery for all or part of their Claims against persons liable with the Debtor.

Respectfully Submitted,
----/s/ John D. Burns-----

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