

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION (CINCINNATI)

-----X
In re: : Case No. 17-13307
: :
EASTGATE PROFESSIONAL OFFICE : Chapter 11
PARK, LTD. : :
: : Judge Jeffery P. Hopkins
Debtor. : :
-----X

**FIRST AMENDED PLAN OF REORGANIZATION
OF
EASTGATE PROFESSIONAL OFFICE PARK, LTD.**

DATED: March 20, 2018

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Eastgate Professional Office Park, Ltd., Debtor and Debtor-in-Possession, hereby submits this First Amended Plan of Reorganization pursuant to Section 1121(a) of the Bankruptcy Code and requests confirmation of the Plan pursuant to Section 1129 of the Bankruptcy Code. Reference is made to the Disclosure Statement for a discussion of the Debtor's history, business, properties, results of operations, and a summary and analysis of the Plan. All holders of Claims and Interests entitled to vote to accept or reject the Plan should read the Plan and Disclosure Statement in their entirety before voting to accept or reject the Plan.

ARTICLE I

DEFINITIONS AND RULES OF CONSTRUCTION

A. Definitions.

For the purposes of the Plan, the following terms shall have the respective meaning set forth in this Article I. Any term used in this Plan that is not defined herein but that is used in the Bankruptcy Code or the Bankruptcy Rules (as defined below), shall have the meaning assigned to that term in the Bankruptcy Code or the Bankruptcy Rules.

1. "Allowed" means that portion of a Claim or Interest (a) scheduled by the Debtor pursuant to the Bankruptcy Code and not designated as disputed, contingent or unliquidated or unknown in amount and as to which the Debtor or other party in interest has not filed an objection; or (b) proof of which has been timely filed pursuant to the Bankruptcy Code and any order of the Bankruptcy Court, and as to which no objection to the allowance of which has been filed within the periods of limitation, if any, fixed by the Plan or an order of the Bankruptcy Court, or (c) that has been allowed by a Final Order or by this Plan, or (d) which purports to be an administrative expense under Section 503 of the Bankruptcy Code and (x) was incurred by the Debtor in the ordinary course of business during the Chapter 11 Case and is not disputed by the Debtor, or (y) is allowed by a Final Order.

2. "Bankruptcy Code" means the Bankruptcy Reform Act of 1978, as amended and codified in title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.*

3. "Bankruptcy Court" means the United States Bankruptcy Court for the Southern District of Ohio, Western Division, or such other court as may have jurisdiction over the Chapter 11 Case.

4. "Bankruptcy Rules" means the Federal Rules of Bankruptcy Procedure, as amended from time to time, and any local rules of the Bankruptcy Court, and applicable as to cases filed as of the Petition Date.

5. "Bar Date" means January 9, 2018, the deadline for filing certain proofs of claim in the Chapter 11 Case.

6. "Business Day" means any day on which commercial banks are required to be open for business in Cincinnati, Ohio.

7. “Cash Collateral Order” means, collectively, the Final Order Authorizing Debtor’s Use Of Cash Collateral Pursuant To 11 U.S.C. § 363 entered by the Bankruptcy Court on _____.

8. “Causes of Action” means any and all rights, claims defenses, rights of setoff or causes of action accruing to the Debtor or Debtor-in-Possession pursuant to the Bankruptcy Code or pursuant to any statute or legal theory, including, without limitation, any and all claims or actions that the Debtor may have, including any avoidance or recovery actions under Sections 544, 545, 547, 548, 549, 550, 551, and 553 of the Bankruptcy Code against Gregory K Crowell and/or The Greg Crowell Co., Inc. dba The Crowell Company.

9. “Chapter 11 Case” means that case filed in the Bankruptcy Court entitled *In re: Eastgate Professional Office Park, Ltd., Debtor*, Case No. 17-13307, under chapter 11, title 11 of the Bankruptcy Code.

10. “Claim” means a claim, as that term is defined in Section 101(5) of the Bankruptcy Code, against the Debtor.

11. “Claimant” means the holder of a Claim.

12. “Claims Objection Date” means the later of (a) ninety (90) days after the Effective Date, or (b) with respect to a Claim, proof of which is filed after the Effective Date, ninety (90) days from the filing of such proof of claim.

13. “Class” means a class of Claims or Interests created by this Plan.

14. “Confirmation Date” means the date on which the Confirmation Order is entered by the Bankruptcy Court.

15. “Confirmation Order” means the order or orders of the Bankruptcy Court confirming the Plan in accordance with the provisions of the Bankruptcy Code, in a form satisfactory to the Debtor.

16. “Debtor” means Eastgate Professional Office Park, Ltd.

17. “Disallowed Claim” or “Disallowed Interest” means that portion of a Claim or Interest that is disallowed by a Final Order of the Bankruptcy Court.

18. “Disclosure Statement” means the Disclosure Statement (and all exhibits and schedules annexed to or referenced in the Disclosure Statement) that relates to this Plan and was approved pursuant to Section 1125 of the Bankruptcy Code by an order entered by the Bankruptcy Court.

19. “Disputed Claim” or “Disputed Interest” means a Claim or Interest that is neither an Allowed Claim or Interest nor a Disallowed Claim or Interest.

20. “Distribution Date” means the first Business Day after the occurrence of both the Effective Date and the Claims Objection Date on which all Disputed Claims or Interests have been resolved by a Final Order.

21. “Effective Date” means the first Business Day that is at least ninety (90) days after the date on which all of the conditions precedent to the effectiveness of the Plan have been satisfied or waived or if a stay of the Confirmation Order is in effect on such date, the first Business Day after the expiration, dissolution or lifting of such stay.

22. “EPOP” means Eastgate Professional Office Park, Ltd.

23. “Excess Real Estate” means that real estate consisting of approximately 1.5 acres owned by the Debtor located behind the building known as EPOP 1, that is not used by or useful to the Debtor in the operation of the Debtor’s business.

24. “Final Order” means an order or a judgment which has not been reversed or stayed and as to which (a) (i) the time to appeal or seek review, rehearing or certiorari has expired, and (ii) no appeal or petition for review, rehearing or certiorari is pending, or (b) any appeal that has been taken has been finally determined or dismissed.

25. “GLIC” means GLIC Real Estate Holding, LLC.

26. “GLIC Loan Documents” means all mortgages, notes, instruments, security agreements or other documents executed or delivered in connection with or evidencing the Debtor’s obligations to GLIC.

27. “Interest” means the right of a holder of a membership interest in the Debtor as of the Petition Date.

28. “Lien” means any charge against or interest in property to secure payment of a debt as performance of an obligation.

29. “Petition Date” means September 12, 2017.

30. “Plan” means this First Amended Plan of Reorganization including, without limitation, all exhibits, schedules and addenda hereto and all modifications or amendments.

31. “Property” means the real estate and improvements located at 4360, 4355, 4357 and 4358 Ferguson Drive, Clermont County, OH 45245.

32. “Reorganized EPOP” means Eastgate Professional Office Park, Ltd., from and after the Effective Date.

33. “Reorganized EPOP Membership Interest” means a membership interest in Reorganized EPOP to be distributed on the Effective Date pursuant to Section IV.D of this Plan and the Operating Agreement of Reorganized EPOP.

34. “Reorganized EPOP Operating Agreement” means the Amended and Restated Operating Agreement of Reorganized EPOP attached hereto as Exhibit 1.

35. “Schedules” means the schedule of assets, liabilities, executory contracts and unexpired leases filed by the Debtor in the Chapter 11 Case on the Petition Date as they may be amended.

36. “Secured Claim” means any claim that is (a) validly and unavoidably secured by a Lien on property of the Debtor, to the extent of the value of that property, as determined in accordance with Section 506(a) of the Bankruptcy Code, or (b) subject to a valid set off right.

37. “Tenant Improvement Account” shall mean that account established by Reorganized EPOP pursuant to Article IV Section E of the Plan.

ARTICLE II

TREATMENT OF ADMINISTRATIVE EXPENSES AND TAX CLAIMS

The following sets forth the designation and treatment of all unclassified Claims, including Administrative Claims, DIP Payable Claims, Substantial Contribution Claims, and Priority Tax Claims. The distributions received pursuant to the provisions set forth in this Article II shall represent full and final satisfaction of all such Claims.

A. Administrative Claims.

1. Description. Administrative Claims are all costs and expenses of administration of the Chapter 11 Case payable under Sections 503(b) or 507(b) of the Bankruptcy Code, other than DIP Payable Claims and Substantial Contribution Claims, not paid prior to the Effective Date, including amounts payable to cure defaults under executory contracts and unexpired leases which have been, or by this Plan are, assumed by the Debtor, and all fees and charges assessed against the Debtor under Section 1930 of Title 28 of the United States Code.

2. Treatment. Allowed Administrative Claims unpaid as of the Effective Date shall be paid in full, in cash, as soon as practicable, on the Effective Date by Reorganized EPOP, subject to the provisions of Article IV. Allowed Administrative Claims of the professionals employed pursuant to Sections 327 and 1103 of the Bankruptcy Code in the Chapter 11 Case shall be paid by Reorganized EPOP after the entry of an order allowing such compensation by the Bankruptcy Court and after the application of all retainers and interim payments received by such professionals. All other Administrative Claims that are not Allowed as of the Effective Date, but which are Allowed after the Effective Date, shall be paid by Reorganized EPOP within ten (10) days after they become Allowed. The Debtor shall continue to pay to the US Trustee all fees due under 28 U.S.C. §1930(a)(6) until the Chapter 11 Case is closed.

B. DIP Payable Claims.

1. Description. DIP Payable Claims are all costs, expenses and liabilities incurred in the ordinary course of the Debtor's business in its capacity as debtor-in-possession under Sections 1107(a) and 1108 of the Bankruptcy Code, including, without limitation (a) Claims arising after the Petition Date for employee-related costs such as wages, salaries, commissions, payroll withholding and contributions to any employee benefits plans, (b) trade payables arising after the Petition Date for goods and services provided to Debtor, and (c) taxes (other than income taxes), utilities and rent and other accrued expenses arising after the Petition Date but specifically excluding any Claims based upon a Claimant's assertion of a right to reclaim goods.

2. Treatment. Allowed DIP Payable Claims shall be paid by Reorganized EPOP in full in cash from and after the Effective Date, as and when they come due.

C. Substantial Contribution Claims.

1. Description. Substantial Contribution Claims are the claims of Daniel Rolfes allowed by the Court and payable under Section 503(b)(3) or 504(b)(4) of the Bankruptcy Code.

2. Treatment. Allowed Substantial Contribution Claims shall be paid in full (i) after the Debtor has made all payments to Class 1 and Class 3 claims required under this Plan or (ii) in the event of a sale of substantially all of the assets of the Debtor, after the Debtor has paid the Class 1 Claim in full.

D. Priority Tax Claims.

1. Description. Priority Tax Claims consist of all Claims against the Debtor entitled to priority under Section 507(a)(8) of the Bankruptcy Code.

2. Treatment. Allowed Priority Tax Claims shall be paid by Reorganized EPOP in full within ninety (90) days of the Effective Date, or upon such other terms as may be mutually agreed upon between each holder of a Priority Tax Claim and Reorganized EPOP.

E. Bar Date for Administrative Claims.

All Claimants who allege that they hold Administrative Claims, other than DIP Payable Claims but including Substantial Contribution Claims, must file with the Bankruptcy Court and serve on counsel for the Debtor a request for payment of their Administrative Claim no later than ten (10) days prior to the hearing on the confirmation of the Plan, unless: (1) the Administrative Claim previously has been Allowed by an order of the Bankruptcy Court, or (2) the Administrative Claim is one for compensation for services rendered or reimbursement of expenses by a professional or other person pursuant to Sections 327, 328, 330, 331, 503(b) or 1103 of the Bankruptcy Code. Persons seeking compensation and reimbursement of expenses for professional services rendered prior to the Effective Date must file with the Bankruptcy Court and serve on counsel for the Debtor and counsel for the Committee an application for final

allowance of compensation and reimbursement of expenses no later than thirty (30) days after the Effective Date. Holders of Administrative Claims that are required to file and serve a request for payment or application but fail to do so by the applicable bar date set forth herein shall be forever barred from asserting such Administrative Claims.

ARTICLE III

CLASSIFICATION AND TREATMENT OF CLASSIFIED CLAIMS AND EQUITY INTERESTS

In accordance with Section 1123(a) of the Bankruptcy Code, all Claims and Interests, except for Administrative Claims, DIP Payable Claims, Substantial Contribution Claims and Priority Tax Claims, are placed in the Classes set forth below. A Claim or Interest shall be deemed classified in a particular Class only to the extent that the Claim or Interest qualifies within the description of that Class and shall be deemed classified in a different Class to the extent that any remainder of the Claim or Interest qualifies within the description of such different Class. A Claim or Interest is in a particular Class only to the extent that the Claim or Interest is Allowed.

A. GLIC Secured Claim - Class 1.

1. Description. Class 1 consists of the Allowed Secured Claim of GLIC Real Estate Holding, LLC.

2. Treatment. The Class 1 Claim shall bear interest at the rate of six percent (6%) per annum. The Allowed Class 1 Claim shall be paid by Reorganized EPOP as follows: monthly interest only payments for thirty-six (36) months beginning on the 15th day of the first month following the Effective Date, followed by forty-eight (48) monthly payments of principal and interest, based upon a twenty-five (25) year amortization schedule, with the entire balance of the Class 1 Claim to be paid in full on the 7th anniversary of the Effective Date. GLIC shall retain its mortgage on the Property as security for its Class 1 Claim. The guarantees of Gregory Crowell and Daniel Rolfes executed in favor of GLIC shall remain in effect, however, so long as the Debtor is not in default under the Plan on any required payment to GLIC beyond any relevant grace period, GLIC is temporarily enjoined from proceeding against Gregory K. Crowell or Daniel R. Rolfes for collection of any amounts paid or to be paid by Gregory K. Crowell or Daniel R. Rolfes under such guaranty. Notwithstanding anything contained herein to the contrary, the exclusive remedy for payment of any claim or debt so long as the Plan is not in default shall be the Plan.

3. Status and Voting. Class 1 is impaired under the Plan and, accordingly, is entitled to vote to accept or reject the Plan.

B. Rolfes Claim – Class 2

1. Description. Class 2 consists of the Allowed Unsecured Claim of Daniel R. Rolfes.

2. Treatment. The Class 2 Claim shall receive 100% of the Reorganized EPOP Membership Interest.

3. Status and Voting. Class 2 is impaired under the Plan and, accordingly, is entitled to vote to accept or reject the Plan.

C. General Unsecured Claims – Class 3.

1. Description. Class 3 consists of any Claim against the Debtor that does not fall within Classes 1, 2 or 4.

2. Treatment. Allowed Class 3 Claims shall be paid 100% of then Allowed Amount full without interest by Reorganized EPOP in three (3) equal annual payments commencing on the Effective Date.

3. Status and Voting. Class 3 is impaired under the Plan and, accordingly, is entitled to vote to accept or reject the Plan.

D. Land Liquidator Claim – Class 4

1. Description. Class 4 consists of the Allowed Unsecured Claim of Land Liquidators, LLC and as assignee of Fifth Third Bank.

2. Treatment. The Allowed Class 4 Claim shall be paid in full, but only after Allowed Class 3 Claims have been paid in full.

3. Status and Voting. The Class 4 Claim is impaired under the Plan and, accordingly, is entitled to vote to accept or reject the Plan.

E. Equity Interests - Class 5.

1. Description. Class 5 consists of any Interest in the Debtor.

2. Treatment. All interests in the Debtors shall be cancelled as of the Effective Date. Holders of an Interest shall receive nothing under the Plan.

3. Status and Voting. Class 5 is impaired under the Plan and, accordingly, the holders of Interests are presumed to vote to reject the Plan.

ARTICLE IV

IMPLEMENTATION OF THE PLAN

A. Operations Between the Confirmation Date and Effective Date.

During the period from the Confirmation Date up to and including the Effective Date, the Debtor may continue to operate the Debtor's business, subject to all applicable orders of the Bankruptcy Court.

B. Restructuring Transactions.

Following the Confirmation Date, the Debtor shall take all actions as may be necessary or appropriate to effect such transactions, including any transaction described in, approved by, contemplated by, or necessary to effectuate the Plan, including: (a) the execution and delivery of appropriate agreements containing terms that are consistent with the terms of the Plan and that satisfy the requirements of applicable law; (b) the execution and delivery of appropriate instruments of transfer, assignment, assumption, or delegation of any property, right, liability, debt, or obligation on terms consistent with the terms of the Plan; and (c) all other actions that the Debtor determines are necessary or appropriate, including making filings or recordings that may be required by applicable law. To the extent deemed helpful or appropriate to the Debtor or Reorganized EPOP, and as long as it does not adversely affect the estate or Claimants, the restructuring may be effected pursuant to sections 368 and 381 of the Internal Revenue Code, to preserve for the Debtor or Reorganized EPOP the tax attributes of such entities.

C. Vesting of Assets in Reorganized EPOP.

Except as otherwise provided herein or in the Confirmation Order, as of the Effective Date, all property of the Debtor shall vest in Reorganized EPOP free and clear of all claims, liens, charges, or other encumbrances or interests, other than the liens and security interests securing the Class 1 Claim. On and after the Effective Date, except as otherwise provided in the Plan, Reorganized EPOP may operate its business and may use, acquire or dispose of property without supervision or approval of the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules.

D. Sale of Assets.

Notwithstanding any provision in the Plan or in the GLIC Loan Documents, Reorganized EPOP is authorized to sell substantially all of the Debtor's assets so long as the net proceeds from such sale is sufficient to pay in full any unpaid balance of the Class 1 Claim and such proceeds are used to pay the Class 1 Claim in full at closing. In addition, notwithstanding any provision in this Plan or in the GLIC Loan Documents, Reorganized EPOP is authorized to sell the Excess Real Estate free and clear of any liens, claims or encumbrances and deposit the net cash proceeds into the Tenant Improvements Account. GLIC's lien shall attach to such cash proceeds and shall continue until such proceeds are used for tenant improvements by Reorganized EPOP.

E. Tenant Improvement Accounts.

Upon the Effective Date, Daniel R. Rolfes shall deposit \$ 162,0000 into the Tenant Improvement Account. That Tenant Improvement Account, together with the funds held in the tenant improvement escrow held by GLIC, shall be used by Reorganized EPOP solely for the purpose of completing necessary tenant improvements for new or existing tenants or for maintenance of common areas. GLIC shall release the funds held in its tenant improvement escrow account to the Reorganized Debtor as and when requested in writing by the Reorganized Debtor.

F. Temporary Injunction.

Upon the Effective Date, GLIC and its successors and assigns shall be temporarily enjoined from pursuing any claims against Daniel R. Rolfes, relating to the Debtor's outstanding obligations to GLIC, including without limitation, any claims that GLIC has or may assert against Daniel R. Rolfes in GLIC Real Estate Holding, LLC v. Eastgate Professional Office Park Ltd., et al., Case No. 2017CVH01080 in the Court of Common Pleas for Clermont County, Ohio, which injunction shall continue so long as Reorganized Debtor is not in default of its obligations to make payments to GLIC on its Class 1 Claim.

G. New Membership Interests in Reorganized EPOP.

On the Effective Date, Reorganized EPOP shall issue Reorganized EPOP Membership Interests to the holders of Class 2 Claims. The Reorganized EPOP Membership Interests issued pursuant to the Plan shall be authorized without the need for further corporate action and without any further action by the holders of Class 2 Interests, and shall be duly authorized, validly issued, fully paid and non-assessable.

No registration under Section 5 of the Securities Act (or any State or local law requiring registration for the offer or sale of a security) shall be required for the offer or sale of the Reorganized EPOP Membership Interests under the Plan.

H. Corporate Governance.

1. *Reorganized EPOP Operating Agreement.* On or prior to the Effective Date, the Reorganized EPOP Operating Agreement shall become effective. The Reorganized EPOP Operating Agreement shall, among other things, authorize the issuance and distribution of Reorganized EPOP Membership Interests as contemplated by this Plan. In addition, on the Effective Date, the articles of formation and other organizational documents of Reorganized EPOP shall be amended, modified, or replaced as necessary to satisfy the provisions of this Plan and the Bankruptcy Code. After the Effective Date, Reorganized EPOP may amend and restate its certificates or articles of formation and by-laws as permitted by applicable law.

2. *Manager of Reorganized EPOP.* Subject to any requirement of Bankruptcy Court approval pursuant to section 1129(a)(5) of the Bankruptcy Code, as of the Effective Date, the initial Manager of Reorganized EPOP shall be Daniel R. Rolfes.

3. *Corporate Action.* On the Effective Date, the adoption of the Reorganized EPOP Operating Agreement, the selection of the Manager for Reorganized EPOP, and all other actions contemplated by this Plan shall be authorized and approved in all respects (subject to the provisions of this Plan). All matters provided for in this Plan involving the limited liability company structure of Reorganized EPOP, and any limited liability company action required by Reorganized EPOP in connection with this Plan, shall be deemed to have timely occurred in accordance with applicable law and shall be in effect, without any requirement of further action. On the Effective Date, the Manager of Reorganized EPOP shall be authorized and directed to issue, execute, and deliver the agreements, documents, securities, and instruments contemplated by this Plan in the name of and on behalf of Reorganized EPOP.

ARTICLE V

CONDITIONS TO CONFIRMATION AND EFFECTIVE DATE

A. Occurrence of Confirmation of the Plan.

The following shall constitute conditions to confirmation of the Plan:

1. The Bankruptcy Court shall have approved by Final Order a Disclosure Statement with respect to the Plan in form and substance acceptable to the Debtor and Reorganized EPOP.
2. The Confirmation Order shall contain the temporary injunction described in Article IV Section F above, and shall otherwise be in form and substance acceptable to the Debtor.

B. Conditions to the Effective Date.

The Plan shall be of no force and effect until the Effective Date. The occurrence of the Effective Date is subject to the satisfaction of the following conditions precedent:

1. The Confirmation Order has become a Final Order or, if not, then at least ten (10) days have elapsed since the Confirmation Date.
2. All government approvals, if any, necessary to confirm the Plan and the transactions contemplated thereby shall have occurred.
3. No request for revocation of the Confirmation Order under Section 1145 of the Bankruptcy Code shall have been made or, if made, shall remain pending.

Notwithstanding the foregoing, the Debtor reserves, in its sole discretion, the right to waive the occurrence of any of the foregoing conditions precedent to the Effective Date or to modify any of such conditions precedent. Any such waiver of a condition precedent hereof may be effected at any time, without notice, without leave or order of the Bankruptcy Court, and without any formal action other than proceeding to consummate the Plan. Any actions required to be taken on the Effective Date shall take place and shall be deemed to have occurred

simultaneously, and no such action shall be deemed to have occurred prior to the taking of any other such action. If one of the foregoing conditions cannot be satisfied and the occurrence of such condition is not waived, then the Debtor shall file a notice of the failure of the Effective Date with the Bankruptcy Court, at which time the Plan and the Confirmation Order shall be deemed null and void.

ARTICLE VI

EXECUTORY CONTRACTS AND UNEXPIRED LEASES

A. Assumption of Executory Contracts and Unexpired Leases.

Any executory contracts or unexpired leases listed on Exhibit 2 to the Plan shall be deemed to have been assumed by Reorganized EPOP on the Effective Date, and the Plan shall constitute a motion to assume and assign such executory contracts and unexpired leases. Subject to the occurrence of the Effective Date, entry of the Confirmation Order by the Clerk of the Bankruptcy Court shall constitute approval of such assumption and assignment pursuant to Section 365(a) of the Bankruptcy Code and a finding by the Bankruptcy Court that each such assumption and assignment is in the best interests of the Debtor, its estate, and all parties in interest in the Chapter 11 Case. With respect to each such executory contract or unexpired lease assumed and assigned by Reorganized EPOP, unless otherwise determined by the Bankruptcy Court pursuant to a Final Order or agreed to by the parties thereto prior to the Effective Date, the dollar amount required to cure any defaults of the Debtor existing as of the Confirmation Date shall be conclusively presumed to be the amount set forth in Exhibit VII(A) with respect to such executory contract or unexpired lease. Subject to the occurrence of the Effective Date, any such cure amount shall be treated as an Allowed Administrative Claim under the Plan and, upon payment of such Allowed Administrative Claim, all defaults of the Debtor existing as of the Confirmation Date with respect to such executory contract or unexpired lease shall be deemed cured.

B. Rejection of Executory Contracts and Unexpired Leases.

Any executory contracts or unexpired leases of the Debtor that (a) are not listed on Exhibit 2 of the Plan, (b) have not been assumed by the Debtor with the approval of the Bankruptcy Court, and (c) are not the subject of pending motions to assume at the time the Plan is confirmed, shall be deemed to have been rejected by the Debtor as of the Effective Date. The Plan shall constitute a motion to reject such executory contracts and unexpired leases, and Reorganized EPOP shall have no liability thereunder except as is specifically provided in the Plan. Entry of the Confirmation Order shall constitute approval of such rejections pursuant to Section 365(a) of the Bankruptcy Code and a finding by the Bankruptcy Court that each such rejected executory contract or unexpired lease is burdensome and that the rejection thereof is in the best interests of the Debtor, its estate, and all parties in interest in the Chapter 11 Case.

C. Claims Arising From Rejection.

Claims created by the rejection of executory contracts or unexpired leases pursuant to the Plan must be filed with the Bankruptcy Court and served on the Debtor no later than thirty (30) days after the entry of the Confirmation Order. Unless otherwise ordered by the Bankruptcy Court, all such Claims that are timely filed as provided herein shall be treated as Class 3 Claims under the Plan as and when they become Allowed.

ARTICLE VII

PROVISIONS GOVERNING DISTRIBUTIONS

A. Treatment of Disputed Claims.

After the Effective Date, Reorganized EPOP alone shall have authority to object to Claims on the Debtor's schedules or filed with the Bankruptcy Court. All objections to Claims shall be filed by the Claims Objection Date. The failure of the Debtor's schedules to designate a claim as contingent, unliquidated and/or disputed shall not preclude the Debtor or Reorganized EPOP from filing an objection to any Claim. A distribution under the Plan shall only be made to the holder of a Disputed Claim when, and to the extent that, such Disputed Claim becomes an Allowed Claim.

B. Delivery of Distributions.

Distributions to holders of Allowed Claims shall be made (a) at the addresses set forth on the proofs of claim filed by such holders (or at the last known addresses of such holders if no proof of claim is filed or if the Debtor has been notified of a change of address), (b) at the addresses set forth in any written notices of address change delivered to the Debtor after the date of such holders' proof of claim, or (c) at the addresses reflected in the Debtor's schedules if no proof of claim has been filed.

If any distribution with respect to any Claim is returned as undeliverable, no further distributions to such holder shall be made unless and until Reorganized EPOP is notified of such holder's then current address, at which time all distributions owing to such holder shall be made to such holder without interest. All Claims for undelivered distributions shall be made within six (6) months of the Distribution Date. After such date, all unclaimed distributions shall revert to Reorganized EPOP and the Claim of any holder or successor to such holder with respect to such distribution shall be discharged and forever barred, notwithstanding any federal or state escheat laws to the contrary.

ARTICLE VIII

EFFECT OF CONFIRMATION

Except as otherwise provided in the Plan or the Confirmation Order, confirmation of the Plan shall (a) discharge the Debtor from all Claims or other debts that arose before the date of confirmation of the Plan, and all debts of the kind specified in Sections 502(g), 502(h) or 502(i)

of the Bankruptcy Code, whether or not (i) a proof of claim based on such debt is filed or deemed filed pursuant to Section 501 of the Bankruptcy Code, (ii) a Claim based on such debt is Allowed pursuant to Section 502 of the Bankruptcy Code, (iii) the holder of a Claim based on such debt has accepted the Plan; (b) terminate all Interests and other rights, if any, of equity security holders in the Debtor; (c) vest the Debtor's Assets in Reorganized EPOP, free and clear of all liens, claims, charges, encumbrances or Interests of any type whatsoever, except those liens specifically created hereunder; and (d) void any judgment obtained against the Debtor at any time, to the extent that such judgment relates to a discharged Claim.

ARTICLE IX

MODIFICATION, REVOCATION OR WITHDRAWAL OF THE PLAN

A. Modification of the Plan.

The Debtor may alter, amend or modify this Plan under Section 1127(a) of the Bankruptcy Code at any time prior to the Confirmation Date so long as the Plan, as modified, meets the requirements of Sections 1122 and 1123 of the Bankruptcy Code. After the Confirmation Date and prior to the Effective Date, the Debtor may alter, amend or modify the Plan in accordance with Section 1127(b) of the Bankruptcy Code.

B. Revocation or Withdrawal.

The Debtor may revoke or withdraw the Plan prior to the Confirmation Date. If the Plan is so revoked or withdrawn, nothing contained herein shall be deemed to constitute a waiver or release of any Claims by the Debtor or to prejudice in any manner the rights of the Debtor in any further proceedings.

ARTICLE X

RETENTION OF JURISDICTION

A. Continuing Jurisdiction of Bankruptcy Court.

Pursuant to Sections 105(a) and 1142 of the Bankruptcy Code, the Bankruptcy Court shall retain and shall have exclusive jurisdiction over any matter (a) arising under the Bankruptcy Code, (b) arising in or related to the Chapter 11 Case or the Plan, or (c) that relates to the following:

1. to determine the allowability of Claims and Interests upon the time of the objection thereto;
2. to approve, pursuant to Section 365 of the Bankruptcy Code, the assumption, assignment or rejection of any executory contract or unexpired lease, except as otherwise provided in the Plan;

3. to determine a request for payment of Claims entitled to priority under Section 507(a)(1) of the Bankruptcy Code, including compensation of parties entitled thereto;
4. to resolve controversies and disputes regarding the interpretation of the Plan or any exhibit thereto;
5. to implement the provisions of the Plan and enter orders in aid of confirmation and consummation of the Plan;
6. to adjudicate any disputes with holders of Claims or Interests or any causes of action;
7. to hear and determine all pending or future controversies, suits and disputes that may arise under the Plan and controversies arising in connection with the interpretation of the Plan, including any and all schedules, documents, and exhibits hereto, or any documents intended to implement the provisions of the Plan;
8. to consider any modification to the Plan;
9. to correct any defect, cure any omission, or reconcile any inconsistency in the Plan, including any exhibit hereto, or in any order of the Bankruptcy Court, including the Confirmation Order, as may be necessary to carry out the purposes and intent of the Plan and to implement and effectuate the Plan;
10. to determine such other matters as may be provided for in the Confirmation Order or other orders of the Bankruptcy Court as may be authorized under provisions of the Bankruptcy Code or any other applicable law;
11. to the extent that Bankruptcy Court approval is required, to consider and act on the compromise and settlement of any Claim or cause of action by or against the Debtor's estate;
12. to hear and determine any Claims by or on behalf of the Debtor's estate arising under the Bankruptcy Code to avoid any preferences, fraudulent transfers, or other avoidable transfers;
13. to issue such orders as may be necessary or appropriate in aid of confirmation, and to facilitate consummation, of the Plan;
14. to enforce all orders, judgments, injunctions, and rulings entered in connection with the Chapter 11 Case; and
15. to enter an order or Final Decree closing the Chapter 11 Case.

B. District Court Jurisdiction.

To the extent that the Bankruptcy Court is not permitted under applicable law to preside over any of the foregoing matters, the reference to the Bankruptcy Court in this Article X shall be deemed to be a reference to the District Court.

ARTICLE XI

MISCELLANEOUS PROVISIONS

A. Exculpation and Limitation of Liability.

On the Effective Date, the Debtor and all holders of Claims against and Interests in the Debtor will be conclusively deemed to release all professionals retained by order of the Bankruptcy Court in the Chapter 11 Case and all members of the Committee appointed in the Chapter 11 Case, and all of such professionals' and Committee members' respective officers, directors, employees, principals, partners and agents, and all officers and directors of the Debtor holding such offices at any time through the Effective Date from all liabilities, claims, costs, damages and expenses, except for Claims arising from fraud, willful misconduct or gross negligence to such persons.

B. Compliance With Tax Requirements.

In connection with the Plan, the Debtor will comply with all withholding and reporting requirements imposed by federal, state and local taxing authorities, and all distributions hereunder shall be subject to such withholding and reporting requirements.

C. Exemption From Transfer Tax.

Pursuant to Section 1146(c) of the Bankruptcy Code, the issuance, transfer, or exchange of notes or equity securities under the Plan, the creation of any mortgage, deed of trust, or other security interest, the making or assignment of any lease or sublease, or the making or delivery of any deed or other instrument of transfer under, in furtherance of, or in connection with the Plan, shall not be subject to any stamp, real estate transfer, mortgage recording, or similar tax.

D. Rights of Action.

On the Effective Date, any and all Causes of Action shall be preserved. Reorganized EPOP shall be deemed the appointed representative of the Debtor's estate pursuant to Section 1123 of the Bankruptcy Code for the purpose of litigating, compromising and settling, and may pursue, litigate, compromise and settle any such rights, claims or causes of action, as it deems appropriate.

Dated: Cincinnati, Ohio
March 20, 2017

EASTGATE PROFESSIONAL OFFICE PARK,
LTD.

By: /s/ Daniel R. Rolfes
Daniel R. Rolfes, Manager

/s/ Eric W. Goering
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Attorney for the Debtor

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION (CINCINNATI)

-----X
In re: : Case No. 17-13307
: :
EASTGATE PROFESSIONAL OFFICE : Chapter 11
PARK, LTD. : :
: : Judge Jeffery P. Hopkins
Debtor. : :
-----X

EXHIBIT 1

OPERATING AGREEMENT OF REORGANIZED EPOP

TO BE SUPPLIED

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION (CINCINNATI)

-----X
In re: : Case No. 17-13307
: :
EASTGATE PROFESSIONAL OFFICE : Chapter 11
PARK, LTD. : :
: : Judge Jeffery P. Hopkins
Debtor. : :
-----X

EXHIBIT 2

ASSUMED EXECUTORY CONTRACTS OR UNEXPIRED LEASES

TO BE SUPPLIED