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 David A. Taylor (CA Bar No. 247433)
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6 *Counsel to the LFM Debtors and*
 7 *Debtors in Possession*

Counsel to Debtor and Debtor in Possession
KS Mattson Partners, LP

8 Debra I. Grassgreen (CA Bar No. 169978)
 John D. Fiero (CA Bar No. 136557)
 9 Jason H. Rosell (CA Bar No. 269126)
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 10 One Sansome Street, Suite 3430
 San Francisco, CA 94104
 11 Telephone: (415) 263-7000
 E-mail: dgrassgreen@pszjlaw.com
 12 jfiero@pszjlaw.com
 jrosell@pszjlaw.com

13 *Counsel to the Official Committee*
 14 *of Unsecured Creditors*

15 **UNITED STATES BANKRUPTCY COURT**
 16 **NORTHERN DISTRICT OF CALIFORNIA**
 17 **SANTA ROSA DIVISION**

18 In re:
 19 LEFEVER MATTSON, a California
 20 corporation, *et al.*,¹
 21 Debtors.

Lead Case No. 24-10545 (CN)

(Jointly Administered)

Chapter 11

SUPPLEMENT TO THIRD AMENDED
JOINT PLAN OF LIQUIDATION

22 In re
 23 KS MATTSON PARTNERS, LP,
 24 Debtor.

26 ¹ The last four digits of LeFever Mattson's tax identification number are 7537. The last four digits of the tax identification
 27 number for KS Mattson Partners, LP ("KSMP") are 5060. KSMP's address for service is c/o Stapleton Group, 514 Via de la
 28 Valle, Solana Beach, CA 92075. The address for service on LeFever Mattson and all other Debtors is 6359 Auburn Blvd.,
 Suite B, Citrus Heights, CA 9562. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the
 Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such
 information may be obtained on the website of the Debtors' claims an



1 The LFM Debtors, KSMP, and the Committee (the “Plan Proponents”) hereby submit this
2 plan supplement (the “Plan Supplement”) in support of, as a supplement to, and in accordance
3 with the *Third Amended Joint Chapter 11 Plan of Liquidation* [Docket No. 3108] (the “Plan”).²
4 The documents contained in this Plan Supplement are integral to, part of, and incorporated by
5 reference into, the Plan. These documents have not yet been approved by the Court. If the Plan is
6 confirmed by the Court, the documents contained in this Plan Supplement will be approved by the
7 Court pursuant to an order of the Court confirming the Plan.

8 1. This Plan Supplement contains the following documents, each as may be amended,
9 modified, or supplemented from time to time by the Plan Proponents:

Exhibit	Description
A.	Oversight Committee
B.	Plan Recovery Trustee Curriculum Vitae
C.	Schedule of Assumed Agreements
D.	Schedule of Excluded Parties
E.	Plan Recovery Trust Agreement

14 2. The information contained herein is not final and remains subject to ongoing
15 review by the Plan Proponents and interested parties. The Plan Proponents reserve the right,
16 subject to the terms and conditions set forth in the Plan, to alter, amend, modify, or supplement the
17 Plan Supplement, and any information contained therein, at any time before the effective date of
18 the Plan, or any such other date as may be provided for by the Plan or by order of the Court.
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1 Dated: December 19, 2025

2 **KELLER BENVENUTTI KIM LLP**

3 By: /s/ Thomas B. Rupp

4 Tobias S. Keller

5 David A. Taylor

6 Thomas B. Rupp

7 *Counsel to the LFM Debtors*

8 **PACHULSKI STANG ZIEHL & JONES LLP**

9 By: /s/ Jason H. Rosell

10 Debra Grassgreen

11 John D. Fiero

12 Jason H. Rosell

13 Brooke E. Wilson

14 *Counsel to the Committee*

15 **HOGAN LOVELLS US LLP**

16 By: /s/ Erin N. Brady

17 Richard L. Wynne

18 Erin N. Brady

19 Edward J. McNeilly

20 *Counsel to Debtor KS Mattson Partners, LP*

EXHIBIT A

Oversight Committee

The following members of the Official Committee of Unsecured Creditors will be the initial members of the Oversight Committee:

1. Manfred K. Fischer Trust
2. Mullin Family Trust
3. Umbriac & Tubley Family Trust

EXHIBIT B

Plan Recovery Trustee Curriculum Vitae

Michael I. Goldberg



Co-Chair, Bankruptcy and Reorganization Practice Group

Fort Lauderdale
T: +1 954 468 2444

michael.goldberg@akerman.com

A Fellow of the American College of Bankruptcy, Michael Goldberg is co-chair of Akerman's Bankruptcy and Reorganization Practice Group. For more than three decades, Michael's practice has focused on the recovery aspects of complex bankruptcies and fraud. He has served as court-appointed receiver in many cases, helping victims maximize potential returns by identifying, securing, and monetizing potential assets as quickly and efficiently as possible.

As a leading member of Akerman's fraud and recovery practice, Michael has managed some of the largest Ponzi scheme liquidation recoveries in U.S. history. He is a highly sought-after expert witness and routinely testifies in federal and state court cases throughout the country and internationally. Michael also has appeared on CNN, CNBC, Fox News, and National Public Radio to discuss Ponzi schemes and receiverships involving investor fraud. He has also been quoted in *Bloomberg*, *Forbes*, *The Wall Street Journal*, *The New York Times*, *The American Lawyer*, *Miami Herald*, *Sun Sentinel*, and numerous other publications. Michael regularly lectures to regulators and various legal groups throughout the country.

Notable Work

Ponzi Scheme Liquidation Work and Receiverships:

Champlain Towers South Condominium Association, Inc. - Serve as Receiver for the Champlain Tower South Condominium Association, Inc. following the horrific collapse of the Champlain Tower South Condominium in Surfside, Florida, in June 2021. Case is pending in the Circuit Court of the Eleventh Judicial Circuit in and for Miami Dade County, Florida.

Woodbridge Group of Companies: Appointed by the SEC to the Board of Managers, and subsequently as Liquidating Trustee, of The Woodbridge Group of Companies, a group of related entities accused of defrauding investors out of \$1.2 billion. The appointment of the Board of Managers arises out of a settlement that resolved motions filed by the SEC and the Unsecured Creditors Committee in the United States Bankruptcy Court in Delaware to oust the debtors' current management in favor of a trustee. The settlement also avoided the appointment of a receiver in a case commenced by the SEC against the debtors in the United

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States District Court for the Southern District of Florida accusing the debtors of conducting a massive Ponzi scheme.

Jay Peak, Inc. and Q Resorts, Inc. - Appointed Receiver by the United States District Court for the Southern District of Florida over ski resorts located in Northern Vermont in the largest EB-5 fraud in the history of the United States involving more than 800 investors owed in excess of \$400 million. Secured a \$150 million settlement with Raymond James that was announced in a press conference with Vermont Governor Phil Scott exactly one year from the date the case began. In negotiating the settlement, recovered investors' stolen money and all past due trade debt and contractor claims of the resort will be paid in full. The settlement funds allow for completion of construction of the Jay Peak Resort, northern Vermont's largest employer.

GWG Holdings, Inc. – Serve as Litigation Trustee of the GWG Holdings Trust, a litigation trust arising out of the bankruptcy of GWG Holdings and related entities and involving allegations of an approximate billion-dollar fraud. Responsible for overseeing and pursuing all litigation for the benefit of creditors.

BKCoin Management LLC – Serve as Receiver of companies engaging in the trading of cryptocurrency. The companies raised more than \$100 million from 55 investors between 2018 and 2022. The companies wrongfully diverted crypto assets and engaged in Ponzi-like conduct by comingling investments and utilizing money raised from new investors to pay returns to older investors. As Receiver, I have seized millions of dollars of cryptocurrency held by various financial institutions, cryptocurrency exchanges, and in hard wallets for the benefit of the defrauded investors.

Rothstein Rosenfeldt Adler: Represented the Official Committee of Unsecured Creditors in the Rothstein Rosenfeldt Adler bankruptcy case involving the liquidation of a law firm engaged in a \$1.2 billion Ponzi scheme. Subsequently appointed Liquidating Trustee of Rothstein Rosenfeldt Adler Liquidating Trust responsible for overseeing all distributions to creditors and handling litigation on behalf of the Liquidating Trust, which had a one hundred percent payout to all general unsecured creditors.

Special Needs Trust Administration: Serve as Trustee of the Special Needs Trust Administration, which filed for Chapter 11 bankruptcy. The nonprofit has accused its founder of taking half of the \$200 million in trusts that it oversees for disabled individuals with special medical needs.

Professional Financial Investors, Inc. and Professional Investors Security Fund, Inc. - Appointed Independent Director (and subsequently Liquidating Trustee) to oversee the bankruptcy of Professional Financial Investors, Inc. and Professional Investors Security Fund, Inc., two entities that engaged in an \$850 million Ponzi scheme defrauding hundreds of investors in connection with the purchase and operation of more than 60 multi-family and

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commercial buildings in and around San Francisco. Case is pending in the United States Bankruptcy Court for the Northern District of California.

Worldwide Entertainment, Inc; The Entertainment Group Fund, Inc.; and American Enterprises, Inc. - Appointed Receiver by the United States District Court for the Southern District of Florida over a group of entertainment companies, including the world's second largest independent concert promoter, to operate and liquidate diverse entertainment assets, including venues, shows, movies and other intellectual property, in order to repay approximately 3,750 investors owed more than \$300 million.

Simple Health Plans: Appointed Receiver by the United States District Court for the Southern District of Florida in an FTC action over a company alleged to have sold hundreds of millions of dollars in fraudulent health insurance policies.

Florida Immigration Building Funding, LLC: Receiver: Appointed receiver over an entity that raised \$50 million from 100 EB-5 investors based on claims that the entity defrauded the investors by wrongfully diverting the money raised for personal use and other purposes. Case is pending in the Circuit Court of the Eleventh Judicial Circuit in and for Miami Dade County, Florida.

U.S. EB-5 Investments, LLC and EB-5 Asset Manager, LLC: Appointed Receiver by the United States District Court for the Southern District of Florida over entities accused of defrauding Chinese EB-5 investors.

Federal Employee Benefits Group, Inc. and F&S Asset Management, Inc. - Appointed receiver by Chief Judge of the United States District Court for the Southern District of Florida at the request of the Securities and Exchange Commission over entities engaged in a \$50 million Ponzi scheme which victimized approximately 300 FBI, DEA, and ICE agents in connection with non-existent bond fund.

Berman Mortgage Corporation - Appointed Receiver by the Circuit Court in Miami, Florida over a large mortgage origination business with approximately 650 investors and total mortgages and/or real estate developments valued at more than \$200 million.

MAMC Incorporated - Appointed Receiver by the Circuit Court in Miami, Florida over a business engaged in the servicing of more than \$200 million in mortgages on behalf of approximately 650 lenders.

Home Equity Mortgage Corporation - Appointed Receiver by the Circuit Court in Miami, Florida over a company engaged in the business of originating and servicing over \$200 million in mortgages on behalf of approximately 800 investors.

Madoff Ponzi Scheme - Represented over 100 defendants in more than 35 separate adversary proceedings seeking to avoid alleged preferential and fraudulent transfers in Madoff Ponzi scheme.

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Pearlman Ponzi Scheme: Represented the Chapter 11 Trustee of the Louis J. Pearlman and Transcontinental Records estates. Pearlman, who was the creator and the manager of such musical groups as the Back Street Boys and 'NSYNC, was convicted of running a \$500 million Ponzi scheme victimizing hundreds of investors.

AB Financing & Investments, Inc. - Appointed Receiver by the United States District Court for the Southern District of Florida over a company engaged in a \$80 million Ponzi scheme. Responsible for liquidating six large commercial properties, including hotels and office buildings.

Ware Enterprises and Investments, Inc. - Appointed Receiver by the United States District Court for the Middle District of Florida over an investment firm engaged in a \$30 million dollar Ponzi scheme.

Service Five Investments, Inc. - Appointed Receiver by the Circuit Court in Miami, Florida over a company engaged in making loans to active military personnel. At the time of appointment, the company had debts of \$36 million. A plan of distribution was approved by the Eleventh Judicial Circuit Court in Miami, Florida which will result in creditors receiving an approximate 85% distribution.

Wealth Pools International, Inc. and Recruit for Wealth, Inc. - Appointed as substitute receiver by the United States District Court for the Middle District of Florida in a \$136 million Ponzi scheme case involving 15,000 victims.

The Cyprus Fund and related companies - Appointed Receiver by the United States District Court for the Southern District of Florida over a group of companies operating a \$100 million Ponzi scheme. Responsible for operating corn and soybean farms and liquidating vast real estate holdings throughout Ohio and Florida.

University Lab Technologies, Inc. - Appointed Receiver by the United States District Court for the Southern District of Florida over a company engaged in the manufacturing and distribution of natural herbal remedy products which raised money from dozens of investors in violation of federal securities laws.

Sterling Wentworth Currency Group, Inc. and LaSalle International Clearing Corporation - Appointed receiver at the request of the CFTC by the United States District Court for the Southern District of Florida in a \$36 million Ponzi scheme involving FOREX trading.

Par Three Investments, Inc. - Appointed Receiver by the United States District Court for the Southern District of Florida over a company engaged in a \$10 million Ponzi scheme.

Discovery Capital Group, LTD. - Appointed Receiver by the United States District Court for the Southern District of Florida over a securities brokerage firm accused of defrauding millions of dollars from hundreds of investors throughout the United States and Europe.

Premium Sales: Represented the Receiver in Premium Sales, a \$250 million Ponzi scheme.

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Omni Capital Ltd.: Represented the Receiver of Omni Capital Ltd., a \$50 million Ponzi scheme.

Biscayne Landing, LLC: Represented the Receiver of Biscayne Landing, LLC, a 200-acre multi use real estate development.

Representative Bankruptcy Work:

Bed Bath & Beyond – Plan Administrator: Serving as Plan Administrator for the Chapter 11 plan of Bed Bath & Beyond. Responsible for overseeing the winding down of the company and all litigation.

True Value – Plan Administrator: Serving as Plan Administrator during the wind-down and liquidation of the remaining assets of True Value, a hardware store chain with 4,500 locations and \$10 billion in total retail sales globally.

Monster Energy Corporation: Represent Monster Energy Corporation as co-counsel in connection with the bankruptcy of Vital Pharmaceuticals, Inc., manufacturer of the Bang Energy drink, culminating in the ultimate purchase by Monster Energy of Vital Pharmaceutical's assets.

Samsung Electronics of America: Represented the consumer electronics manufacturer in bankruptcy cases throughout the United States including the Sears, Circuit City, Tweeter, and Ultimate Electronics cases.

AutoNation: Represented the largest automobile dealership in the United States in the ANC Rental bankruptcy in Delaware in connection with large avoidable transfer claims made against AutoNation arising out of its spin-off of Alamo and National Car Rental.

Republic Services, Inc.: Represented one of largest waste companies in the purchase of a waste transfer station pursuant to Section 363 of the Bankruptcy Code.

Areas of Experience

- Bankruptcy and Reorganization
- SEC Receiverships and Ponzi Schemes
- Fraud and Recovery
- Financial Services
- Assignments for the Benefit of Creditors
- Distressed and Special Assets

Education

- J.D., magna cum laude, Boston University, 1990
- M.B.A., New York University, 1987
- B.A., Boston University, 1985

Michael I. Goldberg

Admissions

Bars

- Florida
- New York

Courts

- U.S. Bankruptcy Court, Southern District of Florida
- U.S. District Court, District of Colorado
- U.S. District Court, Middle District of Florida
- U.S. District Court, Southern District of Florida
- U.S. District Court, Southern District of California

Published Work and Lectures

- Akerman/Brevet Capital/JTC Group Webinar, Keynote Speaker, "Making an EB-5 Investment Choice: Considerations for Investors and Agents in the New Era," June 14, 2023
- Greater Miami Jewish Federation Attorneys' Division, Speaker, "Litigating Through Tragedy: The Surfside Negotiation," June 12, 2023
- Florida Institute of Certified Public Accountants, Valuation, Forensic Accounting & Litigation Services Conference, Presenter, "Stories From the Front," January 27, 2023
- American Bankruptcy Institute, Panelist, "Allocating Precious Resources in the Face of Disaster," March 29, 2022
- Miami Law, Class Action and Complex Litigation Forum, Speaker, "New Waves of Mega Liability Litigation: Lessons Learned from Opioid, Monsanto Roundup, and Other Complex Cases," January 24, 2020

Affiliations

- The Florida Bar, Member
- Broward County Bar Association, Member
- New York State Bar Association, Member
- Bankruptcy Bar Association of the Southern District of Florida, Member
- American Bar Association, Member
- Families Against Cult Teachings, Legal Advisor
- Nova University School of Law, Board of Trustees, 2012-2014
- FBI Citizens Academy Graduate, 2008

Honors and Distinctions

- American College of Bankruptcy, Fellow
- *Daily Business Review*, 2023, Attorney of the Year

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- *Chambers USA*, 2006-2025, Ranked in top tier in Florida (South Florida) for Bankruptcy/Restructuring; 2024-2025, Ranked in Florida for Bankruptcy Litigation
- *Financial Times*, Innovative Practitioner Short List, 2023
- *Forbes*, 2024, Listed as a "Top 200 U.S. Lawyer"
- *Best Lawyers*, 2006-2025, Listed in Florida for Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law, Bet-the-Company Litigation, and Litigation - Bankruptcy
- *The Best Lawyers in America*, 2025, 2021, 2013, 2016, Listed as "Lawyer of the Year" awards for Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law in Fort Lauderdale and Miami
- *Best Lawyers*, 2020, 2024, Listed as "Lawyer of the Year" for Bet-the-Company-Litigation in Fort Lauderdale; 2015, 2019, 2024, Listed as "Lawyer of the Year" for Litigation - Bankruptcy in Fort Lauderdale and Miami
- *Super Lawyers Magazine*, 2020-2025, Listed in Florida for Bankruptcy: Business
- *Super Lawyers Magazine*, 2007-2020, Listed in Florida for Bankruptcy & Creditor/Debtor Rights
- *Super Lawyers Magazine*, 2010, Listed in Florida as a "Top 100 Lawyer"
- *Benchmark Litigation*, 2025, Listed in Florida as a "Local Litigation Star" for Bankruptcy
- *Fort Lauderdale Illustrated*, Recognized as a "Top Lawyer in Broward County" for Bankruptcy and Creditor Debtor Rights/Insolvency and Reorganization Law, 2021-2022
- *Daily Business Review*, 2017, "Most Effective Lawyer," Finalist
- *The Financial Times*, 2017, "Most Innovative Lawyers North America" for Litigation and Disputes
- *Daily Business Review*, 2017, Professional Excellence Awards, "Distinguished Leader"
- *Daily Business Review*, 2015, "Lawyer of the Year," Finalist
- *South Florida Legal Guide Top Lawyers*, 2004-2019, Listed for Bankruptcy, Creditors' Rights
- *Florida Trend's Legal Elite*, 2005-2011, 2013-2015, 2019, Listed for Bankruptcy & Workout
- *Daily Business Review*, 2013, Most Effective Lawyer in Bankruptcy, Winner
- *The Best Lawyers in America*, 2013, Named as "Lawyer of the Year" for Bankruptcy and Creditor Debtor Rights / Insolvency and Reorganization Law in Miami
- *South Florida Business Journal*, 2011, "Key Partner Award," Finalist
- National Multiple Sclerosis Society, Leadership Award, 2000
- Paul J. Liacos Scholar; G. Joseph Tauro Scholar

EXHIBIT C

Schedule of Assumed Agreements

Schedule of Assumed Agreements

Counterparty	Description	Cure Amount
5605 Orange Avenue/7320 Berna Way, Sacramento, CA 95823		
Property Owner: Valley Oak Investments, LP		
Jacquiline Dunn	Month-to-Month Lease - Unit 5605	\$0.00
19450 Old Winery Road, Sonoma, CA 95476		
Property Owner: RT Capitol Mall, LP		
James Corrigan	Month-to-Month Lease – Unit A	\$0.00
Karen Sapper	Month-to-Month Lease – Unit B	\$0.00
Kirsten Brennan	Month-to-Month Lease – Unit C	\$0.00
Rick Brennan	Month-to-Month Lease – Unit C	\$0.00
Michael Nisley (Rawlins)	Month-to-Month Lease – Unit 19450	\$0.00
222-226 W Spain, Sonoma, CA 95476		
Property Owner: RT Capitol Mall, LP		
Casey Thompson	Month-to-Month Lease – Unit 222	\$0.00
Michael DeSantis	Month-to-Month Lease – Unit 222	\$0.00
241 1st St West / The Depot		
Property Owner: Sienna Pointe, LLC		
Ecolab	Dishwasher Rental – Month-to-Month	\$0.00
Aramark	Equipment Rental Agreement	\$0.00
Auberge Sonoma – 151-155 E Napa St		
Property Owner: River Birch, LP ; Risa J. Meyer (non-debtor)		
Sonoma Valley Escapes Inc.	Vacation Property Management Agreement	\$0.00
453/457/459 2nd St W, Sonoma, CA 95476		
Property Owner: Firetree III, LP		
Jason Mayer	Month-to-Month Lease – Unit 453 – Office	\$0.00
Catherine Mandrell	Month-to-Month Lease – Unit 457	\$0.00
Robert Mandrell	Month-to-Month Lease – Unit 457	\$0.00
Reham Ariqat	Month-to-Month Lease – Unit 457	\$0.00
Iassac Vieyra	Month-to-Month Lease – Unit 459	\$0.00
20564 Broadway, Sonoma, CA 95476		
Property Owner: Black Walnut, LP		
Luisa Vargas	Month-to-Month Lease – Unit 20564	\$0.00
20490 Broadway, Sonoma, CA 95476		
Property Owner: Sienna Pointe, LLC		
Meredith Garrett	Month-to-Month Lease – Unit A	\$0.00
Michael Garrett	Month-to-Month Lease – Unit A	\$0.00
David Allen, Artefact Design & Salvage Inc	Month-to-Month Lease – Unit 20490	\$0.00

Counterparty	Description	Cure Amount
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7316/7318 Arleta Court, Sacramento, CA 95823

Property Owner: **Valley Oak Investments, LP**

Rigoerto Carrillo	Month-to-Month Lease – Unit 7316	\$0.00
Maria Gonzalez	Month-to-Month Lease – Unit 7316	\$0.00
Chrystal Rodriguez	Month-to-Month Lease – Unit 7318	\$0.00
Juan Rodriguez	Month-to-Month Lease – Unit 7318	\$0.00

7319/7321 Berna Way, Sacramento, CA 95823

Property Owner: **Valley Oak Investments, LP**

U.S. Dept. of Housing and Urban Development	Housing Assistance Payments Contracts – 7321 Berna Way, Sacramento	\$0.00
Harvey Johnson	Month-to-Month Lease – Unit 7319	\$0.00
Lataya Lindsey	Month-to-Month Lease – Unit 7321	\$0.00

157 James River Road, Vallejo, CA 94591

Property Owner: **LeFever Mattson**

Letofia Paopoa	Month-to-Month Lease – Unit 157	\$0.00
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5701/5703 Orange Ave, Sacramento, CA 95823

Property Owner: **LeFever Mattson 50%; Kristina Melick 50%**

Major Mott	Month-to-Month Lease – Unit 5703	\$0.00
Ericka Cooper	Month-to-Month Lease – Unit 5703	\$0.00

6359 Auburn Blvd, Citrus Heights, CA 95621 (LM Property Management Office)

Property Owner: **LeFever Mattson; Mark Bennett (non-debtor)**

Mark Bennett and LeFever Mattson, Inc.	Month-to-Month Lease	\$0.00
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Salvio Pacheco Square – 2151 Salvio Street, Concord, CA 94520

Property Owner: **Autumn Wood 1, LP; Pinewood Condominiums; Vaca Villa Apartments, LP**

San Francisco Co Elevator (6509 Sierra Lane, Dublin, CA 94568)	Vendor – Lease Exp 3/31/30	\$0.00
Aakar Development, LLC	Lease Exp 11/30/2034 – Unit L	\$0.00
Aaron Lee DDS, Inc.	Lease Exp 4/30/2026 – Unit A1	\$0.00
Admiral Security, Inc. / AX9	Lease Exp 4/30/2028 – Unit 260	\$0.00
Alexandra Wilson	Lease Exp 10/12/2026 – Unit 205	\$0.00
AMP, Inc.	Month-to-Month Lease – Unit 395	\$0.00
Assembly Rules Committee, California State Assembly	Lease Exp 8/31/2027 – Unit R	\$0.00
Aung Burma, LLC	Lease Exp 8/31/2031 – Unit E	\$0.00
California Emerging Technology Fund	Lease Exp 9/30/2026 – Unit 252	\$0.00
City of Concord – Family Justice Center	Lease Exp 6/30/2026 – Unit 201 & 203	\$0.00
Court Appointed Special Advocates of Contra Costa County	Lease Exp 7/31/26 – Unit 295	\$0.00
Cutesyjan Desserts, LLC	Lease Exp 8/31/2026 – Unit F	\$0.00
Eduardo Garcia	Lease Exp 3/31/2029 – Unit 399	\$0.00
Gulf Interstate Field Services, Inc.	Month-to-Month Lease – Unit 275	\$0.00
H&R Block Tax Services	Lease Exp 4/30/2029 – Unit C	\$0.00
Hop Grenade LLC	Lease Exp 4/30/2027 – Unit J, K & N	\$0.00
Jennifer M. Tong	Lease Exp 10/31/2026 – Unit A2	\$0.00

Counterparty	Description	Cure Amount
Johanna Torres	Lease Exp 7/31/2028 – Unit 325	\$0.00
NAMI Contra Costa (National Alliance on Mental Illness Contra Costa County)	Lease Exp 8/31/2030 – Unit V	\$0.00
Planned Parenthood: Shasta-Diablo, Inc.	Month-to-Month Lease – Unit 265 & 365	\$0.00
Rodan Builders, Inc.	Lease Exp 8/31/2029 – Unit 280 & 285	\$0.00
TacFleet Security	Lease Exp 11/30/2028 – Unit 270	\$0.00
Vierramoore, Inc.	Lease Exp 3/31/2027 – Unit 333	\$0.00
Vinh Tu (aka Tommy Tu)	Lease Exp 9/30/2026 – Unit G	\$0.00
Visit Concord, a California not for profit organization	Lease Exp 11/14/2029 – Unit T	\$0.00
WeCare Services For Children	Lease Exp 8/31/2027 – Unit 301	\$0.00
Zhong Liang Kwan, Karie Xiu Yu	Lease Exp 5/31/2026 – Unit H	\$0.00
E.A. Bonelli & Associates, Inc	Lease Exp 4/30/2031 – Unit 250	\$0.00
Contra Costa County Library, Project Second Chance	Lease Exp 1/31/2026 – Unit 296 & 299	\$0.00
Contra Costa County Library, Project Second Chance	Lease Exp 6/30/2031 – Unit 310	\$0.00

Broadway Maple – 635 Broadway, Sonoma, CA 95476 Property Owner: Ginko Tree, LP; Buckeye Tree, LP		
Bay Alarm (5130 Commercial Cir, Concord, CA 94520)	Vendor – Lease Exp 11/29/2027	\$0.00
Lockton Companies, LLC	Lease Exp 2/28/2027 – Unit 100	\$0.00
C & F Company, LLC	Lease Exp 6/30/2028 – Unit 200	\$0.00

Broadway Maple – 645-651 Broadway/10 Maple St, Sonoma, CA 95476 Property Owner: Ginko Tree, LP; Buckeye Tree, LP		
Bay Alarm	Vendor – Lease Exp 11/2/2027	\$0.00
Mark and Marina Anderson	Lease Exp 7/14/2027 – Unit 651-D	\$0.00
Edward Jones & Co., LP	Lease Exp 10/31/2026 – Unit 301 & 302	\$0.00
Eric Dahl	Lease Exp 8/14/2026 – Unit 651-C	\$0.00
Ethel Daly	Lease Exp 11/30/2027 – Unit 645-D	\$0.00
Patrick Jude	Lease Exp 3/31/2027 – Unit 651-B	\$0.00
Sonoma Valley Chamber of Commerce	Lease Exp 7/31/2030 – Unit 651-A	\$0.00
Sue Warnock-Brooks, M. Ed.	Month-to-Month Lease – Unit 645-C	\$0.00
The Donum Estate	Lease Exp 6/14/2029 – Unit 201	\$0.00
Tom N. Ho	Lease Exp 8/31/2026 – Unit 645-A	\$0.00

Broadway Office – 1151 Broadway, Sonoma, CA 95476 Property Owner: Ginko Tree, LP; Buckeye Tree, LP		
The Strength Studio	Lease Exp 5/31/2027 – Unit 100	\$0.00
Kenneth Lakritz, Ph.D.	Lease Exp 5/31/2028 – Unit 101	\$0.00
Lin Haley	Lease Exp 9/30/2030 – Unit 103, 104	\$0.00
Nidza Clarke, LMFT	Month-to-Month Lease – Unit 203	\$0.00
Zach Medoff, Ph.D.	Month-to-Month Lease – Unit 205	\$0.00

18580 Sonoma Highway, Sonoma, CA 95476 Property Owner: Firetree III, LP		
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Counterparty	Description	Cure Amount
Sinat Liv: Sothis Nou Liv DBA Danish Donuts	Month-to-Month Lease – Unit 18580	\$0.00

371 Wilkerson Ave, Perris, CA 92570 (393, 391, 351, 343 Wilkerson Ave)
Property Owner: **Windtree, LP**

Ayala's Todo Piel Western	Month-to-Month Lease – Unit 393 A	\$0.00
El Corre Caminos	Month-to-Month Lease – Unit 393 B	\$0.00
Freeway Travel Agency	Month-to-Month Lease – Unit 393 C	\$0.00
Rachel's Hair Salon	Month-to-Month Lease – Unit 393 D	\$0.00
Dr. Hareesh – Perris Family Dentistry	Month-to-Month Lease – Unit A	\$0.00
La Bonita LLC	Month-to-Month Lease – Unit C	\$0.00
Las Pinatas Party Supplies & Rentals	Month-to-Month Lease – Unit D	\$0.00
Martinez Water Store	Month-to-Month Lease – Unit E	\$0.00
Kathy's Nails	Month-to-Month Lease – Unit F	\$0.00
Lady D Beauty Salo	Lease Exp 9/30/2028 – Unit G	\$0.00
The Legacy Barber Shop	Lease Exp 1/31/2029 – Unit H	\$0.00
Yo Bella	Lease Exp 4/30/2028 – Unit I & J	\$0.00
Church (Debra Jones, Jackie Walter)	Month-to-Month Lease – Unit K	\$0.00
Tony's Smoke Shop	Lease Exp 7/31/2028 – Unit M	\$0.00
The Meat Boutique	Month-to-Month Lease – Unit N	\$0.00
Banquet Hall Vive	Lease Exp 2/28/2027 – Unit C	\$0.00
Perris Hydroponics Store	Lease Exp 3/31/2028 – Unit D	\$0.00
Smokin' Hot Deals	Lease Exp 3/14/2028 – Unit E & F	\$0.00
Baja Registration Services	Month-to-Month Lease – Unit B	\$0.00
Rufina Olivera -Herba Life	Lease Exp 1/31/2026 – Unit C-2	\$0.00
AA support group	Month-to-Month Lease – Unit G	\$0.00
Nava Arte MedSpa	Month-to-Month Lease – Unit C-3	\$0.00
Carniceria La Mexicana #2 Market	Month-to-Month Lease – Unit 343	\$0.00

333 Wilkerson Ave, Perris, CA 92570
Property Owner: **Windtree, LP**

La Mexicana Taqueria Restaurant (Ramon Jauregui)	Month-to-Month Lease – Unit 333	\$0.00
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411 Wilkerson Ave, Perris, CA 92570
Property Owner: **Windtree, LP**

Casa Jimenez Restaurant	Month-to-Month Lease – Unit 411	\$0.00
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1014-1022 1st St W, Sonoma, CA 95476
Property Owner: **KS Mattson Partners, LP**

Yolanda Rodriguez	Month-to-Month Lease – 1018 1 st St W	\$0.00
Jackie Stromberg	Month-to-Month Lease – 1022 1 st St W	\$0.00

18285 Hwy 12, Sonoma, CA 95476
Property Owner: **KS Mattson Partners, LP**

Uriel Gonzalez	Month-to-Month Lease – Unit 1	\$0.00
Maricela Acevedo	Month-to-Month Lease – Unit 2	\$0.00
Jose R. Martinez Argueta	Month-to-Month Lease – Unit 3	\$0.00
Santos Castro	Month-to-Month Lease – Unit 4	\$0.00
Jose M Perez	Month-to-Month Lease – Unit 6	\$0.00

Counterparty	Description	Cure Amount
Santos E. Perez Reyes	Month-to-Month Lease – Unit 10	\$0.00
Lucio Guerra	Month-to-Month Lease – Unit 10B	\$0.00
Sara Lopez	Month-to-Month Lease – Unit 11	\$0.00
Tienda Iniguez Inc	Month-to-Month Lease – Parking Space	\$0.00
Niranjan Shrestha	Month-to-Month Lease – Boyes Food Center	\$0.00

18590-18598 Hwy 12, Sonoma, CA 95476 Property Owner: KS Mattson Partners, LP		
Danny Valencia Fitness	Month-to-Month Lease – 18590 Hwy 12	\$0.00
Junjie Zeng	Month-to-Month Lease – 18594 Hwy 12	\$0.00
Sara Pelayo	Month-to-Month Lease – 18596 Hwy 12	\$0.00
Mere Mauitoga	Month-to-Month Lease – 18598 Hwy 12	\$0.00

19331-19355 Hwy 12, Sonoma, CA 95476 Property Owner: KS Mattson Partners, LP		
Susan Pieper	Month-to-Month Lease – 19331 Hwy 12	\$0.00
Carlos Guillermo Orozco	Month-to-Month Lease – 19339 Hwy 12	\$0.00
Darice Decker	Month-to-Month Lease – 19343 Hwy 12 #1-2	\$0.00
China Roberson	Month-to-Month Lease – 19343 Hwy 12 #3	\$0.00
Beverly Ana Jones	Month-to-Month Lease – 19343 Hwy 12 #5	\$0.00
Jim Walker	Month-to-Month Lease – Unit 19355	\$0.00

22 Boyes Blvd, Sonoma, CA 95476 Property Owner: KS Mattson Partners, LP		
US Post Office	Fixed Term Lease until April 30, 2027 – 18092 Hwy 12	\$0.00

47-49 Natoma St, Folsom, CA 95630 Property Owner: KS Mattson Partners, LP and Multiple Tenants in Common		
Alan Hubbard	Month-to-Month Lease – Unit 47E & 47F	\$0.00
Amritpal Kaur and Gurpreet Singh	Fixed Term Lease Until October 3, 2026 – Unit 47C4	\$0.00
Andrew Christi and The Folsom Barber Lounge, LLC	Fixed Term Lease Until August 31, 2030 – Unit 49D	\$0.00
Anew You Salon	Fixed Term Lease Until December 31, 2027 – Unit 49G	\$0.00
Aparna Ghosh	Fixed Term Lease Until June 30, 2027 – Unit 47C3	\$0.00
Daniel Jackson	Fixed Term Lease Until May 31, 2027 – Unit 47C2	\$0.00
Emily Jo McKillican and Maxwell Michelin	Fixed Term Lease Until June 30, 2028 – Unit 49H	\$0.00
Farmers Insurance	Fixed Term Lease Until October 31, 2026 – Unit 49C	\$0.00
Golden One Credit Union ATM	Fixed Term Lease Until January 31, 2027 – Unit 49I1	\$0.00
Halal Grill Express	Fixed Term Lease Until July 31, 2028 – Unit 49I & 49J	\$0.00
Hong Cao and Healthy Star Inc.	Fixed Term Lease Until June 30, 2027 – Unit 49EF	\$0.00
Jolisa Torres and Irene Lucas	Month-to-Month Lease – 47B	\$0.00
McKiernan Realty	Fixed Term Lease Until May 1, 2026 – Unit 49A	\$0.00
Texgreen Inc. Clothing Bins Folsom	Month-to-Month Lease – PARKING	\$0.00
The Blossom Shop	Month-to-Month Lease – 47D	\$0.00
Warfighter Overwatch and Kinetic Inc Tattoo Co, LLC; Carolann Batten, Elijah Batten, Faun Oneel and Danny Oneel	Fixed Term Lease Until January 31, 2028 – Unit 47A & 49B	\$0.00
Water Heaters Only, Inc	Fixed Term Lease Until July 14, 2027 – Unit 47C1	\$0.00

Counterparty	Description	Cure Amount
414 W Napa St, Sonoma, CA 95476		
Property Owner: KS Mattson Partners, LP		
Winston Vaughn – Bass Medical	Month-to-Month Lease – Unit A	\$0.00
450 1st St E #G, Sonoma, CA 95476		
Property Owner: KS Mattson Partners, LP		
Scott Nichols Art Gallery	Month-to-Month Lease – Unit G	\$0.00
450 1st St E #J, Sonoma, CA 95476		
Property Owner: KS Mattson Partners, LP		
Perry Pownall – Sonoma Pilates	Month-to-Month Lease – Unit J	\$0.00
8340 / 8350 Auburn Boulevard, Citrus CA		
Property Owner: KS Mattson Partners, LP		
KONE, Inc (PO Box 102425, Pasadena, CA 91189)	Fixed Term Lease Until 10/31/26	\$0.00
KWS Construction	Month-to-Month Lease – Unit 8340-125D	\$0.00
Jean Neill, Ph.D.	Month-to-Month Lease – Unit 8340-150	\$0.00
Goldrush Getaways	Fixed Term Lease Until 3/31/29 – Units 8350-110, 50-115, 50-150, 50-200AB	\$0.00
A J Monteton	Month-to-Month Lease – Unit 8350-135	\$0.00
Mykhailo Noga, Andrii Noga and Kostiantyn Noga	Fixed Term Lease Until 9/30/28 – Unit 8350-100B	\$0.00
Susan Swetland Farmer's Insurance Agency	Fixed Term Lease Until 5/31/2028 – Unit 8350-140	\$0.00
Kim Andrew Byers and Stonecrest Insurance Services, Inc.	Fixed Term Lease Until 7/14/2028 – Unit 8350-145	\$0.00
Juan Perez - Allstate Office	Fixed Term Lease Until 10/31/2028 – Unit 8350-101A	\$0.00
Steven Leclair	Fixed Term Lease Until 5/14/2026 – Unit 8340-125A	\$0.00

Notes:

The Plan Proponents reserve the right to amend this Schedule of Assumed Agreements at any time prior to the Effective Date (i) to delete any executory contract or unexpired lease and provide for its rejection under the Plan or otherwise, or (ii) to add any executory contract or unexpired lease and provide for its assumption and assignment under the Plan. The Plan Proponents will provide notice of any amendment to the Schedule of Assumed Agreements to the party or parties to those agreements affected by such amendment.

Unless otherwise specified herein, each executory contract and unexpired lease listed shall include any and all modifications, amendments, supplements, restatements, or other agreements made directly or indirectly by any agreement, instrument, or other document that in any manner affects such executory contract or unexpired lease, without regard to whether such agreement, instrument, or other document is also listed on this Schedule of Assumed Agreements.

EXHIBIT D

Schedule of Excluded Parties

1. Timothy J. LeFever
2. Amy K. LeFever
3. Kenneth W. Mattson
4. Stacy Mattson
5. Scott Smith
6. Hanson Bridgett LLP
7. All insiders (as defined by the Bankruptcy Code) of the Debtors prior to September 12, 2024.
8. All financial institutions utilized by the Debtors, including BMO Bank N.A.

EXHIBIT E

Plan Recovery Trust Agreement

PLAN RECOVERY TRUST AGREEMENT

This Plan Recovery Trust Agreement (as it may be amended, modified, supplemented or restated from time to time, this “Agreement”) dated as of [●], 2026, is made and entered into by and among the LFM Debtors, KSMP, and the KSMP Investment Entities (each as defined below, and each, a “Debtor”) on the one hand, and Michael Goldberg, solely in his capacity as post-effective date trustee for purposes of this Agreement (the “Plan Recovery Trustee”) on the other hand, executed in connection with and pursuant to the terms of the *Third Amended Joint Chapter 11 Plan of Liquidation, As Modified* [Docket No. ●] filed with the Bankruptcy Court on [●], 2026 (as may be amended or modified, the “Plan”), which Plan provides for, among other things, the establishment of the trust evidenced hereby (the “Plan Recovery Trust”). All capitalized terms which are used in this Agreement and not otherwise defined herein shall have the respective meanings ascribed to such defined terms in the Plan.

WITNESSETH

WHEREAS, the Chapter 11 Cases were commenced by (a) each of the entities listed on the signature page as “LFM Debtors” (the “LFM Debtors”) filing voluntary chapter 11 petitions in the Bankruptcy Court on various dates between August 6, 2024 and October 2, 2024 and (b) an involuntary chapter 11 petition being filed against KS Mattson Partners, LP (“KSMP”) on November 22, 2024;

WHEREAS, the Bankruptcy Court confirmed the Plan by order dated [●], 2026;

WHEREAS, this Agreement is entered into to effectuate the establishment of the Plan Recovery Trust as provided in the Plan and the Confirmation Order;

WHEREAS, the Plan Recovery Trust is established for the benefit of the Plan Recovery Trust Beneficiaries under the Plan;

WHEREAS, the Plan Recovery Trust is established for the purpose of pursuing, collecting, or monetizing the Plan Recovery Trust Assets and making Distributions from the proceeds of such assets to the Plan Recovery Trust Beneficiaries in accordance with the Plan;

WHEREAS, Treasury Regulation section 301.7701-4(d), the Plan Recovery Trust shall have no objective or authority to continue or to engage in the conduct of a trade or business, except to the extent reasonably necessary to, and consistent with, the purpose of the Plan Recovery Trust as set forth in this Agreement and the Plan;

WHEREAS, the Plan provides that the Plan Recovery Trust Beneficiaries are entitled to their applicable Plan Recovery Trust Units;

WHEREAS, pursuant to the Plan, the Debtors, the Plan Recovery Trustee, and the Plan Recovery Trust Beneficiaries are required to treat, for all federal income tax purposes, the transfer of the Plan Recovery Trust Assets to the Plan Recovery Trust as a deemed transfer of the Plan Recovery Trust Assets by the Debtors to the Plan Recovery Trust Beneficiaries on account of their Allowed Claims under the Plan, followed by a deemed transfer of the Plan Recovery Trust Assets by the Plan Recovery Trust Beneficiaries to the Plan Recovery Trust in exchange for the beneficial

interests herein, and to treat the Plan Recovery Trust Beneficiaries as the grantors and owners of the Plan Recovery Trust in accordance with Treasury Regulation Section 301.7701-4;

WHEREAS, the Plan Recovery Trust is intended to be treated as a grantor trust for federal income tax purposes; and

WHEREAS, the Bankruptcy Court shall have jurisdiction over the Plan Recovery Trust, the Plan Recovery Trustee, and the Plan Recovery Trust Assets as provided herein and in the Plan.

NOW, THEREFORE, in consideration of the promises and the mutual covenants contained herein and in the Plan, the Debtors and the Plan Recovery Trustee agree as follows:

ARTICLE I DEFINITIONS AND INTERPRETATIONS

1.1 Definitions.

1.1.1. “Agreement” shall have the meaning set forth in the introductory paragraph to this Agreement.

1.1.2. “Debtor” shall have the meaning set forth in the introductory paragraph to this Agreement.

1.1.3. “Plan” shall have the meaning set forth in the introductory paragraph to this Agreement.

1.1.4. “Plan Recovery Trust” shall have the meaning set forth in the introductory paragraph to this Agreement.

1.1.5. “Plan Recovery Trustee” shall mean (x) initially, the Person named in the introductory paragraph to this Agreement as the Plan Recovery Trustee, and (y) any successors or replacements duly appointed under the terms of this Agreement.

1.1.6. “Statements” shall have the meaning set forth in Section 8.7.

1.1.7. “Transfer” shall mean, with respect to a Plan Recovery Trust Unit, any transfer, sale, pledge, assignment, conveyance, gift, bequest, inheritance, grant, distribution, hypothecation or other disposition of or creation of a security interest in such Plan Recovery Trust Unit, whether voluntarily or by operation of law. “Transferor,” “Transferee,” and “Transferred” shall have correlative meanings.

1.1.8. “Transfer Notice” shall have the meaning set forth in Section 6.5.

1.2 Plan Terms Control. In the case of any inconsistency between the terms of this Agreement and the terms of the Plan, the terms of the Plan shall govern and control. This Agreement shall not be construed to impair or limit in any way the rights of any Person under the Plan.

1.3 Interpretation. In this Agreement, except to the extent the context otherwise requires, (i) reference to any Section, Article, subsection, clause, Schedule, Exhibit, preamble or recital, is to that such Section, Article, subsection, clause, Schedule, Exhibit, preamble or recital under this Agreement, (ii) the words “hereof,” “herein,” and similar terms shall refer to this Agreement and not to any particular section or article of this Agreement, (iii) references to any document or agreement, including this Agreement, shall be deemed to include references to such document or agreement as amended, supplemented, replaced or restated from time to time in accordance with its terms and subject to compliance with any requirements set forth therein, (iv) references to any law, statute, rule, regulation or form (including in the definition thereof) shall be deemed to include references to such statute, rule, regulation or form as amended, modified, supplemented or replaced from time to time (and, in the case of any statute, include any rules and regulations promulgated under such statute), and all references to any section of any statute, rule, regulation or form include any successor to such section, (v) references to any party hereto shall include its successors and permitted assigns, (vi) wherever the word “include,” “includes” or “including” is used herein, it shall be deemed to be followed by the words “without limitation,” and any list of examples following such term shall in no way restrict or limit the generality of the word or provision with respect to which such examples are provided, (vii) the words “shall” and “will” are used interchangeably throughout this Agreement, and the use of either connotes a mandatory requirement, (viii) the word “or” is not meant to be exclusive, and shall be interpreted as “and/or”, (ix) references to “day” or “days” are references to calendar days, (x) the terms “Dollars” and “\$” mean United States Dollars, (xi) whenever the context requires, terms shall include the plural as well as the singular number, the masculine gender shall include the feminine, and the feminine gender shall include the masculine and (xii) references to any time periods herein that are initiated by the receipt of a notice shall be deemed not to include the date such notice is received in the calculation of such time period.

ARTICLE II

ESTABLISHMENT, PURPOSE AND FUNDING OF PLAN RECOVERY TRUST

2.1 Creation and Name; Formation; Office.

2.1.1. There is hereby created the Plan Recovery Trust, which is referred to in Article 4 and certain other sections of the Plan. The Plan Recovery Trustee may conduct the affairs of the Plan Recovery Trust under the name of the “Plan Recovery Trust.”

2.1.2. The principal office of the Plan Recovery Trust, and such additional offices as the Plan Recovery Trustee may determine to establish, shall be located at such place or places as the Plan Recovery Trustee may designate from time to time.

2.1.3. Purpose of Plan Recovery Trust. The Debtors and the Plan Recovery Trustee, pursuant to the Plan and the Confirmation Order and in accordance with the Bankruptcy Code, hereby establish the Plan Recovery Trust (i) for the purpose of collecting, administering, distributing and monetizing the Plan Recovery Trust Assets for the benefit of the Plan Recovery Trust Beneficiaries in accordance with the terms of this Agreement and the Plan and (ii) to pay certain Allowed Claims and statutory fees, in each case to the extent required by the Plan. The Debtors shall have no liability with respect to the distribution or payment of any proceeds of the Plan Recovery Trust Assets to any of the Plan Recovery Trust Beneficiaries or other holders of

Allowed Claims. The activities of the Plan Recovery Trust shall be limited to those activities set forth in this Agreement and as otherwise contemplated by the Plan. The Plan Recovery Trustee understands and agrees that the Plan Recovery Trust has no objective to continue or engage in the conduct of a trade or business, except to the extent reasonably necessary to, and consistent with, the purpose of the Plan Recovery Trust as set forth in the Plan.

2.2 Transfer of Plan Recovery Trust Assets.

2.2.1. Each trust grantor under the Plan hereby grants, releases, assigns, conveys, transfers and delivers, on behalf of the Plan Recovery Trust Beneficiaries, all of the Plan Recovery Trust Assets owned, held, possessed or controlled by any Debtor to the Plan Recovery Trustee as of the Effective Date, in trust for the benefit of the Plan Recovery Trust Beneficiaries for the uses and purposes as specified in this Agreement and the Plan. None of the grantors under the Plan shall have any further obligations with respect to the Allowed Claims under the Plan or the distribution or payment of any proceeds of the Plan Recovery Trust Assets to any of the Plan Recovery Trust Beneficiaries or other holders of Allowed Claims upon the transfer of the Plan Recovery Trust Assets to the Plan Recovery Trustee in accordance with this Agreement and the Plan. None of the foregoing transfers to the Plan Recovery Trust shall constitute a merger or consolidation of any of the respective Causes of Action, Avoidance Actions, or Contributed Claims, each of which shall retain its separateness following the transfer for all purposes relevant to the prosecution thereof.

2.2.2. For all federal, state, and local income tax purposes, the Debtors, the Plan Recovery Trust Beneficiaries, and the Plan Recovery Trustee shall treat the transfer of the Plan Recovery Trust Assets to the Plan Recovery Trust as a deemed transfer of the Plan Recovery Trust Assets (except for the assets transferred to the Disputed Ownership Fund) by the Debtors to the Plan Recovery Trust Beneficiaries on account of their Allowed Claims under the Plan, followed by a deemed transfer of the Plan Recovery Trust Assets by the Plan Recovery Trust Beneficiaries to the Plan Recovery Trust in exchange for their beneficial interests in the Plan Recovery Trust. Thus, the Plan Recovery Trust Beneficiaries shall be treated as the grantors and owners of the Plan Recovery Trust for federal income tax purposes.

2.2.3. To the extent that any Plan Recovery Trust Assets cannot be transferred to the Plan Recovery Trust because of a restriction on transferability under applicable non-bankruptcy law that is not superseded or preempted by section 1123 of the Bankruptcy Code or any other provision of the Bankruptcy Code, such Plan Recovery Trust Assets shall be deemed to have been retained by the Estates and the Plan Recovery Trustee shall be deemed to have been designated as a representative of the Estates pursuant to section 1123(b)(3)(B) of the Bankruptcy Code to enforce and pursue such Plan Recovery Trust Assets on their behalf. Notwithstanding the foregoing, all proceeds of such Plan Recovery Trust Assets (net of all reasonable costs and expenses (including the reasonable fees and expenses of professionals)) shall be transferred to the Plan Recovery Trust to be distributed in accordance with this Agreement and the terms of the Plan.

2.3 Nature of Trust. The Plan Recovery Trust is irrevocable but subject to amendment and waiver as provided in this Agreement. The Plan Recovery Trust is not intended to be, and shall not be deemed to be or treated as, a general partnership, limited partnership, limited liability partnership, joint venture, corporation, limited liability company, joint stock company or association, nor shall the Plan Recovery Trustee, or the Plan Recovery Trust Beneficiaries, or any

of them, for any purpose be, or be deemed to be or treated in any way whatsoever to be, liable or responsible hereunder as partners or joint venturers. The relationship of the Plan Recovery Trust Beneficiaries, on the one hand, to the Plan Recovery Trust and the Plan Recovery Trustee, on the other hand, shall not be deemed a principal or agency relationship, and their rights shall be limited to those conferred upon them by this Agreement, the Plan and the Confirmation Order.

2.4 Effectiveness. This Agreement, the establishment of the Plan Recovery Trust and the transfer of Plan Recovery Trust Assets to the Plan Recovery Trust pursuant to Section 2.3 shall be effective on the Effective Date immediately prior to the dissolution of the Debtors under Section 5.2.2 of the Plan.

ARTICLE III OVERSIGHT COMMITTEE

3.1 Oversight Committee. The initial members of the Oversight Committee shall be: (i) Manfred K. Fischer Trust; (ii) Mullin Family Trust; and (iii) Umbriac & Tubley Family Trust. The Oversight Committee shall have a consultative and advisory purpose only, and it shall have no responsibility for decision-making on matters affecting the Plan Recovery Trust. Rather such responsibility shall reside at all times with the Plan Recovery Trustee, who shall consult with and take advice from the Oversight Committee for information purposes only and without any obligation to expressly follow such advice, subject to the provisions of this Agreement. Except as otherwise set forth herein, approval of a simple majority of the members of such Oversight Committee shall be required for the Oversight Committee to consult or advise on any matter. On or promptly following the Effective Date, the Oversight Committee shall adopt by-laws that are consistent with the terms and conditions of this Agreement.

3.2 Chair of the Oversight Committee. The initial Chair of the Oversight Committee shall be elected by the Oversight Committee (the “Chair”). The Chair shall exercise such authority as is invested in the Chair in this Agreement in a manner consistent with the duties and responsibilities of the Oversight Committee.

3.3 Resignation/Replacement/Removal of Member of Oversight Committee. A member of the Oversight Committee may resign following written notice to the Plan Recovery Trustee and the other members of the Oversight Committee. A member of the Oversight Committee must resign if it is determined by the Debtors or the Plan Recovery Trust that such member’s claims are netted to zero such that the member does not have an Investor Claim (as that term is used in the Plan). Such resignation will become effective on the later to occur of (i) the day specified in such written notice and (ii) the date that is fourteen (14) days after the date such notice is delivered. A member of the Oversight Committee may only be removed by (x) unanimous consent of all other members of the Oversight Committee, or (y) entry of a Bankruptcy Court order finding that cause exists to remove such member. If a member of the Oversight Committee is removed in accordance with the immediately preceding sentence, dies, becomes incapacitated, resigns or otherwise becomes unavailable for any reason, such member’s replacement shall be appointed by (i) a unanimous vote of the remaining members of the Oversight Committee or (ii) order of the Bankruptcy Court.

3.4 Compensation. The members of the Oversight Committee shall be entitled to reimbursement from the Plan Recovery Trust Assets of all actual, reasonable and documented out-of-pocket costs and expenses incurred thereby in connection with their service on the Oversight Committee. Except for (i) the expense reimbursement set forth in this Section 3.4 and (ii) indemnification as set forth in Article VII, the members of the Oversight Committee shall receive no compensation or other payment for the performance of their duties hereunder.

3.5 Confidentiality. Each member of the Oversight Committee shall, while serving as a member of the Oversight Committee under this Agreement, hold strictly confidential and not use for personal gain any material, non-public information of or pertaining to any Person to which any of the Plan Recovery Trust Assets relate or of which he or she has become aware in his or her capacity as a member of the Oversight Committee.

ARTICLE IV ADMINISTRATION OF THE PLAN RECOVERY TRUST

4.1 Rights, Powers and Privileges. In connection with the administration of the Plan Recovery Trust, except as set forth in this Agreement and the Plan, the Plan Recovery Trustee is authorized to perform any and all acts necessary or desirable to accomplish the purposes of the Plan Recovery Trust (including all powers, rights, and duties under applicable law). In connection therewith, and subject to the limitations of Section 4.4 (with its sub-parts), the Plan Recovery Trustee shall have absolute discretion to pursue or not to pursue any and all Claims, rights, Contributed Claims, or other Causes of Action, as he or she determines are in the best interests of the Plan Recovery Trust Beneficiaries and consistent with the purposes of the Plan Recovery Trust, and shall have no liability for the outcome of his or her decision. Without limiting the foregoing, but subject to the limitations in this Agreement, the Plan Recovery Trustee shall be expressly authorized, but shall not be required, to take the actions set forth in Section [5.3] of the Plan.

4.2 Agents and Professionals. Subject to Section 4.4.3, below, the Plan Recovery Trustee may, but shall not be required to, consult with and retain attorneys, accountants, real estate brokers, appraisers, valuation counselors, transfer agents, or other parties deemed by the Plan Recovery Trustee to have qualifications necessary to assist in the proper administration of the Plan Recovery Trust. The Plan Recovery Trustee may pay the reasonable salaries, fees and expenses of such persons, including contingency fees, out of the Plan Recovery Trust Assets, subject to the provisions of Section 8.7.

4.3 Investment and Safekeeping of Plan Recovery Trust Assets. All monies and other Plan Recovery Trust Assets received by the Plan Recovery Trustee shall, until distributed or paid as provided in this Agreement or the Plan, be held in the Plan Recovery Trust for the benefit of the Plan Recovery Trust Beneficiaries. The Plan Recovery Trustee shall be under no obligation to generate or produce interest or other income on any monies received by the Plan Recovery Trust and held for distribution or payment to the Plan Recovery Trust Beneficiaries, except as such interest shall be actually received by the Plan Recovery Trustee. Investments of any monies held by the Plan Recovery Trustee shall be administered in view of the manner in which individuals of ordinary prudence, discretion and judgment would act in the management of their own affairs; provided, however, that the right and power of the Plan Recovery Trustee to invest monies held by the Plan Recovery Trustee, the proceeds from any sale of Plan Recovery Trust Assets, or any

income earned by the Plan Recovery Trust shall be limited to the right and power to invest such monies, pending periodic distributions in accordance with the terms hereof and the Plan. The investment powers of the Plan Recovery Trustee in this Agreement, other than those reasonably necessary to maintain the value of the Plan Recovery Trust Assets and the purpose of the Plan Recovery Trust, are limited to powers to invest in demand and time deposits, such as short-term certificates of deposits, in banks or other savings institutions, or other temporary, liquid investments, such as treasury bills, and in all cases limited only to those assets permitted to be made by a "liquidating trust" within the meaning of Treasury Regulation section 301.7701-4(d).

4.4 Limitations on Plan Recovery Trustee. On behalf of the Plan Recovery Trust or the Plan Recovery Trust Beneficiaries, the Plan Recovery Trustee, in his capacity as Plan Recovery Trustee, shall not at any time: (i) enter into or engage in any trade or business (other than the management and disposition of the Plan Recovery Trust Assets), and no part of the Plan Recovery Trust Assets or the proceeds, revenue or income therefrom shall be used or disposed of by the Plan Recovery Trust in furtherance of any trade or business, (ii) except as provided in Section 4.3 and below, reinvest any Plan Recovery Trust Assets, or (iii) take any action that would jeopardize treatment of the Plan Recovery Trust as a "liquidating trust" for federal income tax purposes.

4.4.1. The Plan Recovery Trustee must consult with, and seek the concurrence of, the Oversight Committee or, in the absence of such concurrence, an order of the Bankruptcy Court, concerning any matter involving any sale or other disposition of an asset of the Plan Recovery Trust, or any release, modification or waiver of existing rights as to an asset of the Plan Recovery Trust, if the asset at issue exceeds \$100,000.00 in value (provided that the Oversight Committee shall be conclusively presumed to have concurred with any such sale or disposition if it fails to object thereto in a writing received by the Plan Recovery Trustee within seven (7) calendar days following written notification to the Oversight Committee by the Plan Recovery Trustee of the intended sale or disposition).

4.4.2. The Plan Recovery Trustee must consult with, and seek the concurrence of, the Oversight Committee or, in the absence of such approval, an order of the Bankruptcy Court, concerning any compromise or settlement of litigation or controverted matter proposed by the Plan Recovery Trustee involving claims in excess of \$100,000.00 (provided that the Oversight Committee shall be conclusively presumed to have concurred with any such compromise or settlement if it fails to object thereto in a writing received by the Plan Recovery Trustee within seven (7) calendar days following written notification to the Oversight Committee by the Plan Recovery Trustee of the intended compromise or settlement).

4.4.3. The Plan Recovery Trustee must consult with, and seek the concurrence of, the Oversight Committee or, in the absence of such approval, an order of the Bankruptcy Court, concerning the retention by the Plan Recovery Trustee of professionals (provided that the Oversight Committee shall be conclusively presumed to have concurred with any such retention if it fails to object thereto in a writing received by the Plan Recovery Trustee within seven (7) calendar days following written notification to the Oversight Committee by the Plan Recovery Trustee of the intended retention).

4.4.4. The Plan Recovery Trustee must consult with, and seek the concurrence of, the Oversight Committee or, in the absence of such approval, an order of the Bankruptcy Court,

concerning the proposed resolution of any clawback litigation that falls outside of a range of reasonable projected settlements provided by the Plan Recovery Trustee to the Oversight Committee in advance of filing any action to collect clawbacks from Investors (provided that the Oversight Committee shall be conclusively presumed to have concurred with any such proposed resolution if it fails to object thereto in a writing received by the Plan Recovery Trustee within seven (7) calendar days following written notification to the Oversight Committee by the Plan Recovery Trustee of the intended retention).

4.4.5. So long as the question presented in accordance with Sections 4.4.1, 4.4.2, 4.4.3, or 4.4.4 does not present an emergency (as shall be determined by the Plan Recovery Trustee in his sole discretion), then if one or more members of the Oversight Committee timely announce(s) within the seven (7) calendar day notice period that they do not concur with the Plan Recovery Trustee's suggested approach, the Chair shall schedule and give no less than seven (7) calendar days' notice of an Oversight Committee meeting (which may be conducted in person, by telephone conference call, or by other electronic means including videoconferencing) to discuss the matter further (a "Non-Emergency Meeting") at which a majority of the members of the Oversight Committee shall constitute a quorum and, so long as a quorum is present in person or through one or more proxies, then a discussion and vote shall take place. In counting the ballots of any vote, the Oversight Committee shall be deemed to have concurred so long as a simple majority of those present in person or by proxy vote to concur with the Plan Recovery Trustee's suggestion. If the Plan Recovery Trustee shall fail to gain the concurrence of a simple majority of those voting at the Non-Emergency Meeting, then he shall be free to seek approval from the Bankruptcy Court by filing a motion on 21 calendar days' notice explaining the merits of the intended course of action and seeking an order authorizing him to act, and shall not act without such Bankruptcy Court approval.

4.4.6. Where an emergency is presented by a matter implicating Sections 4.4.1, 4.4.2, 4.4.3, or 4.4.4 (as shall be determined by the Plan Recovery Trustee in his sole discretion), then if one or more members of the Oversight Committee announce(s) that they do not concur with the Plan Recovery Trustee's suggested approach, the Chair shall schedule and give no less than one business day's notice of a Oversight Committee meeting (which may be conducted in person, by telephone conference call, or by other electronic means including videoconferencing) to discuss the matter further (an "Emergency Meeting") at which a majority of the members of the Oversight Committee shall constitute a quorum and, so long as a quorum is present in person or through one or more proxies, then a discussion and vote shall take place. In counting the ballots of any vote, the Oversight Committee shall be deemed to have concurred so long as a simple majority of those present in person or by proxy vote to concur with the Plan Recovery Trustee's suggestion. If the Plan Recovery Trustee shall fail to gain the concurrence of a simple majority of those voting at the Emergency Meeting, then he shall be free to seek approval from the Bankruptcy Court on shortened time in accordance with the Local Rules of the Bankruptcy Court by filing a motion explaining the merits of the intended course of action and seeking an order authorizing him to act, and shall not act without such Bankruptcy Court approval.

4.4.7. Other than as contemplated by the Plan or this Agreement, the Plan Recovery Trustee is not empowered to incur new indebtedness; provided, however, that the Plan Recovery Trustee shall be empowered to (a) in consultation with the Oversight Committee, refinance one or more loans if he believes it would be beneficial to the Plan Recovery Trust; (b)

make reasonable capital improvements; (c) perform reasonable maintenance; and (d) engage in normal operating activities.

4.4.8. The Plan Recovery Trustee may invest Cash of the Plan Recovery Trust, including any earnings thereon or proceeds therefrom, any Cash realized from the Plan Recovery Trust Assets, or any Cash that is remitted to the Plan Recovery Trust from any Person, which investments will not be required to comply with section 345(b) of the Bankruptcy Code; provided, however, that such investments must be investments that are permitted to be made by a “liquidating trust” within the meaning of Treasury Regulation section 301.7701-4(d), as reflected therein, or under applicable guidelines, rulings, or other controlling authorities. The Plan Recovery Trustee shall have no liability in the event of the insolvency or failure of any institution in which he or she has invested any funds of the Plan Recovery Trust.

4.4.9. The Plan Recovery Trustee shall hold, collect, conserve, protect and administer the Plan Recovery Trust Assets in accordance with the provisions of this Agreement and the Plan, and pay and distribute amounts as set forth herein for the purposes set forth in this Agreement. Subject to the standard of care set forth in Section 7.2, any determination by the Plan Recovery Trustee as to what actions are in the best interests of the Plan Recovery Trust shall be determinative.

4.4.10. The Plan Recovery Trustee shall disclose to the Oversight Committee any connections, conflicts or potential conflicts of interest that the Plan Recovery Trustee or the Plan Recovery Trustee’s firm has with respect to the exercise of any rights, powers, duties and privileges under this Agreement or the Plan. If the Plan Recovery Trustee cannot take any action, including the prosecution of any claims or the objection to any claims, by reason of an actual or potential conflict of interest, the Plan Recovery Trustee shall bring the matter to the attention of the Court on 21 days’ notice (or less for good cause shown in compliance with the Local Rules of the Bankruptcy Court). In the motion, the Plan Recovery Trustee shall seek appointment of an additional special purpose conflicts trustee to handle the matter, employ counsel, and bring the matter to conclusion.

4.5 Bankruptcy Court Approval of Plan Recovery Trustee Actions. Except as provided in the Plan or otherwise specified in this Agreement, the Plan Recovery Trustee need not obtain the order or approval of the Bankruptcy Court in the exercise of any power, rights, or discretion conferred hereunder, or account to the Bankruptcy Court. The Plan Recovery Trustee shall exercise his or her business judgment for the benefit of the Plan Recovery Trust Beneficiaries in order to maximize the value of the Plan Recovery Trust Assets and distributions, giving due regard to the cost, risk, and delay of any course of action. Notwithstanding the foregoing, the Plan Recovery Trustee shall have the right to submit to the Bankruptcy Court any question or questions for which the Plan Recovery Trustee may desire to have explicit approval of the Bankruptcy Court for the taking of any specific action proposed to be taken by the Plan Recovery Trust with respect to any of the Plan Recovery Trust Assets, this Agreement, or the Plan, including the administration, distribution, or proposed sale of any of the Plan Recovery Trust Assets. The Bankruptcy Court shall retain jurisdiction and power for such purposes.

4.6 Reliance by Plan Recovery Trustee and the Oversight Committee:

- (a) The Plan Recovery Trustee and members of the Oversight Committee may, subject to the standard of care set forth in Section 7.2, rely, and shall be protected in acting upon, any resolution, certificate, statement, instrument, opinion, report, notice, request, consent, order, or other paper or document believed by them to be genuine and to have been signed or presented by the proper party or parties;
- (b) The Plan Recovery Trustee and members of the Oversight Committee may consult with any and all professionals to be selected by them and the Plan Recovery Trustee and members of the Oversight Committee shall not, subject to the standard of care set forth in Section 7.2, be liable for any action taken or omitted to be taken by them in accordance with the advice of such professionals; and
- (c) Persons dealing with the Plan Recovery Trustee shall look only to the Plan Recovery Trust Assets to satisfy any liability incurred by the Plan Recovery Trustee to such Person in carrying out the terms of this Plan Recovery Trust Agreement, and neither the Plan Recovery Trustee nor any member of the Oversight Committee shall have any personal obligation to satisfy any such liability.

4.7 Valuation of Plan Recovery Trust Assets. The Plan Recovery Trustee shall apprise the Plan Recovery Trust Beneficiaries of the value of the Plan Recovery Trust Assets. The Debtors, the Plan Recovery Trust Beneficiaries, and the Plan Recovery Trust will consistently report the valuation of the assets transferred to the Plan Recovery Trust. Such consistent valuations and revised reporting will be used for all federal, state, local, or other income tax purposes. Income, deductions, gain, or loss from the Plan Recovery Trust shall be reported to the beneficiaries of the Plan Recovery Trust in conjunction with the filing of the Plan Recovery Trust's income tax returns. Each Plan Recovery Trust Beneficiary shall report income, deductions, gain, or loss on such Plan Recovery Trust Beneficiary's income tax returns. Any dispute regarding the valuation of Plan Recovery Trust Assets shall be resolved by the Bankruptcy Court.

4.8 Quarterly Meetings. Unless cancelled by the Oversight Committee due to lack of developments worthy of holding such a meeting, the Oversight Committee shall advertise (and the Plan Recovery Trustee shall convene) an "all investor" Zoom meeting four times annually (roughly every 90 days) to report on such Plan Recovery Trust business as can reasonably be made public under the circumstances at the time of the meeting.

4.9 Investor Forfeiture Fund. If any Forfeiture Property obtained by the DOJ, the SEC, or another Governmental Unit is transferred to the Plan Recovery Trust for administration for the benefit of Investors, such Forfeiture Property shall be deposited in, and become property of, the Investor Forfeiture Fund. The Investor Forfeiture Fund shall be free and clear of any and all claims and liens, and shall not constitute property of the Debtors or the Plan Recovery Trust. All Cash in the Investor Forfeiture Fund shall be distributed solely to Investors on a Pro Rata basis on account of (i) their Allowed Investor Tranche 1 Claims until paid in full and then (ii) their Allowed Investor Tranche 2 Claims until paid in full, in accordance with the Plan. The Plan Recovery Trustee is authorized to and shall distribute all Cash in the Investor Forfeiture Fund only to Investors who

are Holders of Class A Plan Recovery Trust Units or Class B Plan Recovery Trust Units on account thereof, subject to the Plan and the Plan Recovery Trust Agreement; provided that the Plan Recovery Trustee and its agents will be reimbursed from the Investor Forfeiture Fund for reasonable costs and expenses incurred by said parties related to the Plan Recovery Trustee's collection, administration, and distribution of such Cash to the applicable Investors.

ARTICLE V DISTRIBUTIONS FROM THE PLAN RECOVERY TRUST

5.1 Distributions. After the Effective Date and subject to Section 5.7, as and to the extent required by the Plan, the Plan Recovery Trustee shall (a) make distributions to Plan Recovery Trust Beneficiaries in respect of their Plan Recovery Trust Units from Available Cash in accordance with the Plan Recovery Trust Units Waterfall and (b) pay certain Allowed Claims to the extent required by the Plan.

5.2 Provisions Governing Distributions. All distributions to be made under this Agreement shall be made in accordance with Section 4.3.10 and Article VII of the Plan, which are incorporated by reference herein.

5.3 Timing of Distributions. Any payment or other distribution required to be made under the Plan on a day other than a Business Day shall be due on the next succeeding Business Day. All payments or distributions due on the Effective Date shall be made thereon or as soon as practicable thereafter. Any payment of Cash made pursuant to this Plan shall be deemed made when such payment by check or wire transfer is transmitted. This Section 5.3 shall be subject to Article VII of the Plan.

5.4 Payments Limited to Plan Recovery Trust Assets. All payments to be made by the Plan Recovery Trustee to or for the benefit of any Plan Recovery Trust Beneficiary shall be made only to the extent that the Plan Recovery Trustee has sufficient reserves to make such payments in accordance with this Agreement and the Plan. Each Plan Recovery Trust Beneficiary shall have recourse only to the Plan Recovery Trust Assets for distribution under this Agreement and the Plan. This Section 5.4 shall be subject to Article VII of the Plan.

5.5 Fees and Expenses.

5.5.1. Subject to the limitations set forth herein and in the Plan, the Plan Recovery Trustee must pay or establish a reasonable reserve for the operating and administrative expenses of the Plan Recovery Trust (including making any payments in respect of Allowed Claims that may be required under the Plan) before approving distributions to or for the benefit of Plan Recovery Trust Beneficiaries.

5.5.2. The Plan Recovery Trustee shall satisfy any fees and expenses of the Plan Recovery Trust with the Plan Recovery Trust Assets to the extent available.

5.5.3. The Plan Recovery Trust shall pay any and all fees that are required to be paid by the Plan Recovery Trust under Section 3.3 of the Plan.

5.6 Priority of Distributions. Any recovery by the Plan Recovery Trust on account of the Plan Recovery Trust Assets shall be applied and distributed in accordance with the Plan.

5.7 Compliance with Laws. Any and all distributions of Plan Recovery Trust Assets shall be in compliance with applicable laws. Without limiting the generality of the foregoing, the Plan Recovery Trustee shall make distributions from the Plan Recovery Trust at least annually, unless otherwise agreed to by the Oversight Committee, to the Plan Recovery Trust Beneficiaries from all net cash income and all other cash received by the Plan Recovery Trust; provided, however, that the Plan Recovery Trustee may, to the extent consistent with Revenue Procedure 82-58, 1982-2 C.B. 847, as amplified by Revenue Procedure 91-15, 1991-1 C.B. 484, retain such amounts (a) as are reasonably necessary to meet contingent liabilities and to maintain the value of the Plan Recovery Trust Assets during the term of the Plan Recovery Trust, (b) to pay reasonable administrative expenses including the compensation and the reimbursement of reasonable, actual and necessary costs, fees (including attorneys' fees) and expenses of the Plan Recovery Trustee in connection with the performance of their duties in connection with this Agreement and any amounts owed to the Plan Recovery Trustee pursuant to Sections 7.3 and 11, and (c) to satisfy all other liabilities incurred or assumed by the Plan Recovery Trust (or to which the Plan Recovery Trust Assets are otherwise subject) in accordance with the Plan and this Agreement.

5.8 Setoff Rights. The Plan Recovery Trustee may, but shall not be required to, setoff against or recoup from the holder of any Allowed Claim (including any Plan Recovery Trust Beneficiary) on which payments or other distributions are to be made hereunder, claims of any nature that the Plan Recovery Trust may have against such Person. However, neither the failure to do so, nor the allowance of any Claim under the Plan or otherwise, shall constitute a waiver or release of any such claim, right of setoff or right of recoupment against the holder of such Allowed Claim.

5.9 Right to Object to Claims. Subject to Section 4.4.2 and the following sentence, the Plan Recovery Trustee shall have the responsibility and authority for administering, disputing, objecting to, compromising and settling or otherwise resolving and finalizing payments or other distributions with respect to Claims under the Plan (including in respect of any Plan Recovery Trust Units). The Plan Recovery Trustee shall generally prosecute objections to Claims pending as of the Effective Date and any additional objections filed from and after the Effective Date. In addition, subject to the foregoing sentence, the Plan Recovery Trustee may, at any time, request that the Bankruptcy Court estimate any Contingent Claim, Disputed Claim or Unliquidated Claim pursuant to section 502(c) of the Bankruptcy Code regardless of whether any party previously objected to or sought estimation of such Claim.

5.10 No Distributions Pending Allowance. If a Claim or any portion of a Claim is Disputed, no payment or distribution shall be made on account of the disputed portion of such Claim (or the entire Claim, if the entire Claim is disputed), unless such Disputed Claim or portion thereof becomes an Allowed Claim.

ARTICLE VI BENEFICIARIES

6.1 Identification of Plan Recovery Trust Beneficiaries. Within thirty (30) calendar days of the Effective Date, the Debtors shall provide the Plan Recovery Trustee with copies of all of their respective registers or lists of the names and addresses of the Plan Recovery Trust Beneficiaries. In order to determine the actual names and addresses of the Plan Recovery Trust Beneficiaries, the Plan Recovery Trustee may deliver a notice to the Plan Recovery Trust Beneficiaries. Such notice may include a form for each Plan Recovery Trust Beneficiary to complete in order to be properly registered as a Plan Recovery Trust Beneficiary and be eligible for distributions under the Plan Recovery Trust. Such form may request the Plan Recovery Trust Beneficiary's federal taxpayer identification number or social security number and may require a Plan Recovery Trust Beneficiary to provide an executed current Form W-8, Form W-9 or similar tax form if the Plan Recovery Trustee determines that such information is necessary to fulfill his or her tax reporting and withholding obligations. The Plan Recovery Trustee, in his or her reasonable discretion, may suspend distributions to any Plan Recovery Trust Beneficiary that has not provided its federal taxpayer identification number or social security number, as the case may be, after a request is made pursuant to this Section 6.1. If tax information is not provided within one hundred eighty (180) days after such request, the applicable Plan Recovery Trust Beneficiary's underlying claim will be expunged and its Plan Recovery Trust Unit disallowed for all purposes of this Agreement to the extent provided under the Plan. The responsibility to provide the Claims Agent or the Plan Recovery Trustee with a current address of a Holder of a Plan Recovery Trust Unit or Claim shall always be the responsibility of such Holder. Each Plan Recovery Trust Beneficiary's Plan Recovery Trust Unit is dependent upon such Plan Recovery Trust Beneficiary's classification under the Plan and the status of its Allowed Claim.

6.2 Beneficial Interest Only. The ownership of a Plan Recovery Trust Unit shall not entitle any Plan Recovery Trust Beneficiary to any title in or to any of the Plan Recovery Trust Assets or to any right to call for a partition or division of such Plan Recovery Trust Assets or to require an accounting, except as specifically provided herein. Except as expressly provided in this Agreement, a Plan Recovery Trust Beneficiary shall not have standing to direct or to seek to direct the Plan Recovery Trust or Plan Recovery Trustee to do or not to do any act or to institute any action or proceeding at law or in equity against any Person upon or with respect to the Plan Recovery Trust Assets.

6.3 Ownership of Beneficial Interests Hereunder. Each Plan Recovery Trust Beneficiary shall own a beneficial interest in the Plan Recovery Trust (as represented by the Plan Recovery Trust Unit(s) issued to such Plan Recovery Trust Beneficiary) in accordance with the Plan. The record holders of the Plan Recovery Trust Units shall be recorded and set forth in a registry maintained by, or at the direction of, the Plan Recovery Trustee expressly for such purpose.

6.4 Evidence of Beneficial Interest. Unless otherwise determined by the Plan Recovery Trustee, ownership of a Plan Recovery Trust Unit shall not be evidenced by any certificate, security, or receipt or in any other form or manner whatsoever. Ownership of the Plan Recovery Trust Units shall be maintained on books and records of the Plan Recovery Trust maintained by the Plan Recovery Trustee.

6.5 No Transfer of Plan Recovery Trust Units. No Plan Recovery Trust Beneficiary may Transfer all or any part of a Plan Recovery Trust Unit except (i) to the spouse of such holder, (ii) by devise or bequest, or (iii) by operation of law. In the case of a deceased individual Plan Recovery Trust Beneficiary, its executor or administrator shall succeed to such decedent's beneficial interest upon notice to the Plan Recovery Trustee. Any purported Transfer of all or any part of a Plan Recovery Trust Unit in violation of this Section 6.5 shall be null and void. Any Transfer of all or any part of a Plan Recovery Trust Unit in compliance with this Section 6.5 shall not be valid unless and until the applicable Plan Recovery Trust Beneficiary provides notice (a "Transfer Notice") to the Plan Recovery Trustee by registered or certified mail in accordance with Section 11.2 and Files such notice with the Bankruptcy Court. A Transfer Notice shall (a) state the names, addresses and, if the Plan Recovery Trustee determines that such information is necessary to fulfill his or her tax reporting and withholding obligations, the federal taxpayer identification numbers or social security numbers of the Transferor and Transferee, (b) clearly identify the class and the amount of the Plan Recovery Trust Unit to be Transferred, and (c) be executed by both the Transferor (or the Transferor's personal representative) and the Transferee, with such signatures acknowledged before a notary public and as required by Bankruptcy Rule 3001(e). The Plan Recovery Trustee may conclusively rely upon such signatures and acknowledgments as evidence of such Transfer without the requirement of any further investigation. Notwithstanding anything to the contrary in this Section 6.5, no Transfer Notice shall be effective until a Transfer Notice is given in accordance with this Section 6.5, and the Plan Recovery Trustee may continue to pay all amounts to or for the benefit of the assigning or transferring Plan Recovery Trust Beneficiary until receipt of such Transfer Notice. The Plan Recovery Trustee may rely upon such proof without the requirement of any further investigation.

ARTICLE VII THIRD PARTY RIGHTS AND LIMITATION OF LIABILITY

7.1 Parties Dealing With the Plan Recovery Trustee. In the absence of actual knowledge to the contrary, any Person dealing with the Plan Recovery Trust or the Plan Recovery Trustee shall be entitled to rely on the authority of the Plan Recovery Trustee or any of the Plan Recovery Trustee's agents to act in connection with the Plan Recovery Trust Assets. No Person that may deal with the Plan Recovery Trustee shall have any obligation to inquire into the validity or expediency or propriety of any transaction by the Plan Recovery Trustee or any agent of the Plan Recovery Trustee.

7.2 Limitation of Plan Recovery Trustee's Liability. Anything herein to the contrary notwithstanding, in exercising the rights granted herein, the Plan Recovery Trustee shall exercise reasonable judgment, to the end that the affairs of the Plan Recovery Trust shall be properly managed and the interests of all the Plan Recovery Trust Beneficiaries are safeguarded; but the Plan Recovery Trustee shall not incur any responsibility or liability by reason of any error of law or of any matter or thing done or suffered or omitted to be done under this Agreement, unless the Plan Recovery Trustee has acted with gross negligence, fraud or willful misconduct.

7.3 Indemnification. The Plan Recovery Trustee, the Oversight Committee and each of their respective Related Parties, each in their respective capacity as such (each, an "Indemnified Party"), shall be indemnified by the Plan Recovery Trust for, and defended and held harmless against, any loss, liability, damage, judgment, fine, penalty, claim, demand, settlement, cost, or

expense (including the reasonable fees and expenses of the professionals of such Indemnified Party) incurred without gross negligence, willful misconduct, or intentional fraud on the part of such Indemnified Party (which gross negligence, willful misconduct, or intentional fraud if any, must be determined by a final, non-appealable order of a court of competent jurisdiction) for any action taken, suffered, or omitted to be taken by such Indemnified Party in connection with the acceptance, administration, exercise, and performance of its duties under the Plan or this Agreement, as applicable. An act or omission taken with the approval of the Bankruptcy Court, or upon advice of counsel, and not inconsistent therewith, will be conclusively presumed not to constitute gross negligence, willful misconduct, or intentional fraud. In addition, the Plan Recovery Trust shall, to the fullest extent permitted by law, indemnify, defend, and hold harmless the Indemnified Parties, from and against and with respect to any and all liabilities, losses, damages, claims, costs, and expenses, including attorneys' fees arising out of or due to their actions or omissions, or consequences of such actions or omissions, with respect to the Plan Recovery Trust or the implementation or administration of the Plan if the Indemnified Party acted in good faith and in a manner reasonably believed to be in, or not opposed to, the best interest of the Plan Recovery Trust. To the extent the Plan Recovery Trust indemnifies, defends, and holds harmless any Indemnified Party as set forth in the Plan or this Section 7.3, the legal fees and related costs incurred by counsel to the Plan Recovery Trustee in monitoring or participating in the defense of such claims giving rise to the right of indemnification shall be paid as Plan Recovery Trust Expenses. The amounts necessary for the indemnification provided in this Section 7.3 (including any costs and expenses incurred in enforcing the right of indemnification in this Section 7.3) shall be paid by the Plan Recovery Trustee out of the Plan Recovery Trust Assets, except as otherwise provided in the Plan. The Plan Recovery Trustee shall not be personally liable for the payment of any Plan Recovery Trust Expense or claim or other liability of the Plan Recovery Trust, and no Person shall look to the Plan Recovery Trustee personally for the payment of any such expense or liability. The indemnification provided in this Section 7.3 shall survive the death, dissolution, resignation or removal, as may be applicable, of the Plan Recovery Trustee or an indemnified member of the Oversight Committee, or the termination of the Plan Recovery Trust, and shall inure to the benefit of each Indemnified Person's heirs and assigns.

ARTICLE VIII

SELECTION, REMOVAL AND COMPENSATION OF PLAN RECOVERY TRUSTEE

8.1 Term of Service. The Plan Recovery Trustee shall serve until the earlier to occur of (a) the termination of the Plan Recovery Trust in accordance with this Agreement and the Plan or (b) the Plan Recovery Trustee's death, resignation or removal.

8.2 Removal of a Plan Recovery Trustee. Any Person serving as Plan Recovery Trustee may be removed and replaced by an order of the Bankruptcy Court upon the motion of the Oversight Committee and a showing of good cause; provided, however, that the proposed removal and replacement of Michael Goldberg as Plan Recovery Trustee will require both the unanimous vote of the members of the Oversight Committee at a Non-Emergency Meeting and a determination by the Bankruptcy Court that "cause" exists for such removal and replacement using the standard under section 1104 of the Bankruptcy Code. The removal shall be effective on the date specified in the order. Notwithstanding the removal of the Plan Recovery Trustee pursuant to this Section 8.2, the rights of the removed Plan Recovery Trustee under this Agreement with respect to acts or omissions occurring prior to the effectiveness of such removal will continue for

the benefit of such removed Plan Recovery Trustee following the effectiveness of such removal. For the purpose of removal and enforcement of this Section 8.2 only, the Oversight Committee shall be empowered to retain counsel whose fees and expenses shall be paid by the Plan Recovery Trust.

8.3 Resignation of Plan Recovery Trustee. The Plan Recovery Trustee may resign at any time by giving the Plan Recovery Trust Beneficiaries and Oversight Committee at least sixty (60) days' written notice of his or her intention to do so. Without limiting any other reporting or accounting obligations under the Plan or this Agreement, in the event of a resignation, the resigning Plan Recovery Trustee shall render to the Plan Recovery Trust Beneficiaries a full and complete written accounting of monies and Plan Recovery Trust Assets received, disbursed, and held during the term of office of that Plan Recovery Trustee. The resignation shall be effective on the later to occur of: (i) the date specified in the notice and (ii) the appointment of a successor by the Oversight Committee, the acceptance by such successor of such appointment and the approval of the Bankruptcy Court; provided, that if a successor Plan Recovery Trustee is not appointed or does not accept his or her appointment or if the appointment of a successor Trustee has not been approved by the Bankruptcy Court within sixty (60) days following delivery of notice of resignation, the resigning Plan Recovery Trustee may petition the Bankruptcy Court for the appointment of a successor Plan Recovery Trustee. Notwithstanding the resignation of the Plan Recovery Trustee pursuant to this Section 8.3, the rights of the resigning Plan Recovery Trustee under this Agreement with respect to acts or omissions occurring prior to the effectiveness of such resignation will continue for the benefit of such resigning Plan Recovery Trustee following the effectiveness of such resignation.

8.4 Appointment of Successor Plan Recovery Trustee. Upon the resignation, death, incapacity, or removal of a Plan Recovery Trustee, and after an affirmative vote of at least two-thirds (2/3) of the members of the Oversight Committee at a Non-Emergency Meeting, the Oversight Committee shall appoint a successor Plan Recovery Trustee to fill the vacancy so created, subject to the approval of the Bankruptcy Court so long as any of the Chapter 11 Cases are pending. Any successor Plan Recovery Trustee so appointed shall consent to and accept in writing the terms of this Agreement and agrees that the provisions of this Agreement shall be binding upon and inure to the benefit of the successor Plan Recovery Trustee.

8.5 Powers and Duties of Successor Plan Recovery Trustee. A successor Plan Recovery Trustee shall have all the rights, privileges, powers, and duties of his or her predecessor under this Agreement and the Plan. Notwithstanding anything to the contrary herein, a removed or resigning Plan Recovery Trustee shall, when requested in writing by the successor Plan Recovery Trustee, execute and deliver an instrument or instruments conveying and transferring to such successor Plan Recovery Trustee under the Plan Recovery Trust all the estates, properties, rights, powers, and trusts of such predecessor Plan Recovery Trustee.

8.6 Plan Recovery Trust Continuance. The death, resignation or removal of the Plan Recovery Trustee shall not terminate the Plan Recovery Trust or revoke any then-existing agency created pursuant to this Agreement or invalidate any action theretofore taken by the Plan Recovery Trustee. If a successor Plan Recovery Trustee is not appointed within sixty (60) days of when required under this Agreement, any Plan Recovery Trust Beneficiary may apply to the Bankruptcy

Court for appointment of a successor Plan Recovery Trustee upon notice to the Oversight Committee.

8.7 Compensation and Costs of Administration. The Plan Recovery Trustee shall receive fair and reasonable compensation for his or her services in accordance with Schedule A, which shall be charged against and paid out of the Plan Recovery Trust Assets (subject to the limitations set forth in this Agreement and the Plan); provided, that no compensation may be paid to the Plan Recovery Trustee's professionals unless and until the following procedures have been followed with respect to any individual request for compensation: (i) the Plan Recovery Trustee shall submit monthly to the Oversight Committee a statement or statements ("Statements") reflecting all fees (itemized, as applicable, to indicate the individual performing services, such individual's billable rate, a description of the services performed, the time spent, and the fees incurred) and itemized costs to be reimbursed, (ii) the amount reflected in any such Statements may be paid by the Plan Recovery Trust after ten (10) days after the delivery of the Statements as specified in clause (i) above, unless prior to the expiration of such ten-day period, one member of the Oversight Committee shall have voiced his or her lack of concurrence in writing to any compensation reflected in the Statement, in which case the undisputed amounts may be paid and the disputed amounts may only be paid by agreement of the Oversight Committee, or pursuant to order of the Bankruptcy Court, which shall retain jurisdiction over all disputes regarding the Plan Recovery Trustee's and his or her professionals' compensation. All costs, expenses, and obligations, including filing fees, incurred by the Plan Recovery Trustee (or professionals who may be employed by the Plan Recovery Trustee in administering the Plan Recovery Trust, in carrying out their other responsibilities under this Agreement, or in any manner connected, incidental, or related thereto) shall be paid from the applicable Plan Recovery Trust Assets prior to any distribution to the Plan Recovery Trust Beneficiaries (subject to the limitations set forth in this Agreement and the Plan).

8.8 Periodic Reporting; Filing Requirements.

8.8.1. Beginning the first quarter-end following the Effective Date and continuing on each quarter-end thereafter until the Closing Date, within thirty (30) calendar days after the end of such period and so long as the Chapter 11 Cases remain open, the Plan Recovery Trust shall File quarterly reports with the Bankruptcy Court. Each quarterly report shall contain a cash flow statement which shall show Distributions by Class during the prior quarter, an unaudited balance sheet, the terms of any settlement of an individual Claim in an amount greater than \$50,000, the terms of any litigation settlement where the Cause of Action or the Plan Recovery Trust Action was greater than \$50,000 or the settlement is for more than \$50,000, the terms of any sale of Estate Assets where the proceeds of such sale are \$50,000 or greater, and such other information as the Plan Recovery Trust determines is material.

8.8.2. The Plan Recovery Trustee shall file tax returns for the Plan Recovery Trust as a grantor trust pursuant to Treasury Regulation Section 1.671-4(a) and any other applicable laws or regulations. In addition, the Plan Recovery Trustee shall file in a timely manner such other tax returns as are required by applicable law and pay any taxes shown as due thereon. The Plan Recovery Trustee may withhold from amounts distributable to any Person any and all amounts, determined in the Plan Recovery Trustee's reasonable sole discretion, to be required by any law, regulation, rule, ruling, directive or other governmental requirement.

8.8.3. The tax returns filed by the Plan Recovery Trustee shall report all Plan Recovery Trust earnings for the taxable year being reported.

8.8.4. As needed, but no less than quarterly, the Plan Recovery Trustee shall convene an informational Zoom call for all members of the Oversight Committee on no less than seven (7) calendar days' notice.

8.9 Confidentiality. Except as required in the performance of his or her duties, the Plan Recovery Trustee shall, while serving as Plan Recovery Trustee under this Agreement, hold strictly confidential and not use for personal gain any material, non-public information of or pertaining to any Person to which any of the Plan Recovery Trust Assets relate or of which he has become aware in his or her capacity as Plan Recovery Trustee.

ARTICLE IX MAINTENANCE OF RECORDS

9.1 The Plan Recovery Trustee shall maintain books and records containing a description of all property from time to time constituting the Plan Recovery Trust Assets and an accounting of all receipts and disbursements. Such books and records may be destroyed without further notice to parties or approval of the Bankruptcy Court five (5) years after the final report to the Bankruptcy Court has been rendered by the Plan Recovery Trustee (unless such records and documents are necessary to fulfill the Plan Recovery Trustee's obligations pursuant to this Agreement). Notwithstanding the foregoing, during the term of the Plan Recovery Trust, the Plan Recovery Trustee may destroy business records transferred by Debtors to the Plan Recovery Trust upon the terms set forth in an order of the Bankruptcy Court pursuant to a motion served upon the members of the Oversight Committee, the United States Department of Justice, the Securities and Exchange Commission, and relevant state, Federal, and local taxing authorities. The Plan Recovery Trustee may estimate and include, as part of the Plan Recovery Trustee's compensation, a reasonable sum to be used for the purposes of maintaining, accessing and destroying records during the term of the Plan Recovery Trust and for up to five (5) years thereafter. The Oversight Committee shall have the right to inspect the books and records of the Plan Recovery Trust upon reasonable prior written notice to the Plan Recovery Trustee of such inspection.

ARTICLE X DURATION OF PLAN RECOVERY TRUST

10.1 Duration. This Agreement, the establishment of the Plan Recovery Trust, and the transfer of Plan Recovery Trust Assets to the Plan Recovery Trust pursuant to Section 2.3 shall be effective on the Effective Date immediately prior to the dissolution of the Debtors under Section 5.2.3 of the Plan. Thereupon, this Agreement shall remain and continue in full force and effect until the Plan Recovery Trust is terminated in accordance with the provisions of this Agreement and the Plan.

10.2 Termination of the Plan Recovery Trust. The Plan Recovery Trustee, the Oversight Committee, and the Plan Recovery Trust shall be discharged or terminated, as the case may be, at such time as: (a) the Plan Recovery Trustee determines that the pursuit of additional Plan Recovery Trust Actions is not likely to yield sufficient additional proceeds to justify further pursuit of such

Plan Recovery Trust Actions and (b) all distributions required to be made by the Plan Recovery Trustee to the holders of Allowed Claims and to the Plan Recovery Trust Beneficiaries under the Plan and this Agreement have been made, but in no event shall the Plan Recovery Trust be terminated later than five (5) years from the Effective Date unless the Bankruptcy Court, upon motion made within the six-month period before such fifth anniversary (and, in the event of further extension, by order of the Bankruptcy Court, upon motion made at least six (6) months before the end of the preceding extension), determines that a fixed period extension (not to exceed three (3) years, together with any prior extensions, unless a favorable letter ruling from the Internal Revenue Service that any further extension would not adversely affect the status of the Plan Recovery Trust as a liquidating trust for federal income tax purposes) is necessary to facilitate or complete the recovery on, and Distribution of, the Plan Recovery Trust Assets. The Plan Recovery Trust may not be terminated at any time by the Plan Recovery Trust Beneficiaries. Upon termination of the Plan Recovery Trust, any remaining Plan Recovery Trust Assets that exceed the amounts required to be paid under the Plan may be transferred by the Plan Recovery Trustee to a charitable institution selected by the Plan Recovery Trustee.

10.3 Continuance of Plan Recovery Trust for Winding Up. After the termination of the Plan Recovery Trust and for the purpose of winding up the affairs of the Plan Recovery Trust, the Plan Recovery Trustee shall continue to act as such until his or her duties have been fully performed, including such post-distribution tasks as necessary to wind up the affairs of the Plan Recovery Trust. Subject to the provisions of Section 9.1, after the termination of the Plan Recovery Trust, the Plan Recovery Trustee shall retain or cause to be retained for a period of five (5) years the books, records, Plan Recovery Trust Beneficiary lists, and certificates and other documents and files which shall have been delivered to or created by the Plan Recovery Trustee. At the Plan Recovery Trustee's discretion, all of such records and documents may, but need not, be destroyed at any time after five (5) years from the completion and winding up of the affairs of the Plan Recovery Trust. Except as otherwise specifically provided herein, upon the discharge of all liabilities of the Plan Recovery Trust and final distribution of the Plan Recovery Trust, the Plan Recovery Trustee shall have no further duties or obligations hereunder.

ARTICLE XI MISCELLANEOUS

11.1 Preservation of Privilege. In connection with the rights, claims, and causes of action that constitute Plan Recovery Trust Assets, any attorney-client privilege, work-product doctrine, or other privilege or immunity attaching to any documents or communications (whether written or oral) transferred to the Plan Recovery Trust pursuant to the terms of the Plan or otherwise shall vest in the Plan Recovery Trustee and his or her representatives, and the Plan Recovery Trustee is authorized to take all necessary actions to effectuate the transfer of such privileges, as necessary. The Plan Recovery Trustee's receipt of such privileges shall not operate as a waiver of any other privileges or immunities possessed or retained by the Debtors or the Committee.

11.2 Notices. Unless otherwise expressly provided herein, all notices to be given to Plan Recovery Trust Beneficiaries may be given by ordinary mail or, if consented to by the Plan Recovery Trust Beneficiary, by email, or may be delivered personally, to the holders at the addresses appearing on the books kept by the Plan Recovery Trustee. Any notice or other communication which may be or is required to be given, served, or sent to the Plan Recovery Trust

or the Oversight Committee, as applicable, shall be in writing and shall be sent by registered or certified United States mail, return receipt requested, postage prepaid, or transmitted by hand delivery (if receipt is confirmed) addressed as follows:

If to the Plan Recovery Trust:

Plan Recovery Trustee
Attention: Michael I. Goldberg
Akerman, LLP
350 East Las Olas Boulevard, Suite 1600
Fort Lauderdale, FL 33301

With copy to:

Pachulski Stang Ziehl & Jones LLP
Attention: Debra I. Grassgreen
One Market Plaza, Spear Tower, Suite 4000
San Francisco, CA 94105

If to the Oversight Committee:

Manfred K. Fischer Trust
Michaela M. Katari
132 Pheasant Court
Alamo, CA 94507

Mullin Family Trust
John & Kathleen Mullin
807 Reading Way
Vacaville, CA 95687

Umbriac & Tubley Family Trust
Mae Umbriac & Andrew Tubley
1500 First Street, Suite 200
Napa, CA 94559

11.3 No Bond. Notwithstanding any state law to the contrary, the Plan Recovery Trustee (including any successor) shall be exempt from giving any bond or other security in any jurisdiction, unless the Plan Recovery Trustee or the Oversight Committee decide in their reasonable judgment to obtain such bond or other security. Subject to Section 8.7, the Plan Recovery Trustee is hereby authorized, but not required to obtain all reasonable insurance coverage for itself, its agents, representatives, employees or independent contractors, including coverage with respect to the liabilities, duties and obligations of the Plan Recovery Trustee and its agents, representatives, employees or independent contractors under this Agreement and the Plan. Subject to Section 8.7, the cost of any such insurance coverage shall be an expense of the Plan Recovery Trust and paid out of the Plan Recovery Trust Assets.

11.4 Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of California (excluding conflict of laws rules), including all matters of validity, construction and administration; provided, however, that there shall not be applicable to the Plan Recovery Trust, the Plan Recovery Trustee or this Agreement, any provisions of the laws (statutory or common) of the State of California, pertaining to trusts that relate to or regulate, in a manner inconsistent with the terms hereof, (i) the filing with any court or governmental body or agency of trustee accounts or schedule of trustee fees and charges, (ii) affirmative requirements to post bonds for trustees, officers, agents or employees of a trust, (iii) the necessity for obtaining court or other governmental approval concerning the acquisition, holding or disposition of real or personal property, (iv) fees or other sums payable to trustees, officers, agents or employees of a trust, (v) the allocation of receipts and expenditures to income and principal, (vi) restrictions or limitations on the permissible nature, amount or concentration of trust investments or requirements relating to the titling, storage or other manner of holding or investing trust assets, or (vii) the establishment of fiduciary or other standards or responsibilities or limitations on the acts or powers of trustees.

11.5 Successors and Assigns. This Agreement shall inure to the benefit of and shall be binding upon the parties hereto and their respective successors and assigns.

11.6 Headings. The various headings of this Agreement are inserted for convenience only and shall not affect the meaning or understanding of this Agreement or any provision hereof.

11.7 Cumulative Rights and Remedies. The rights and remedies provided in this Agreement are cumulative and not exclusive of any rights and remedies under law or in equity.

11.8 No Execution. All funds in the Plan Recovery Trust shall be deemed *in custodia legis* until such times as the funds have actually been paid to or for the benefit of a Plan Recovery Trust Beneficiary, and no Plan Recovery Trust Beneficiary or any other Person can execute upon, garnish or attach the Plan Recovery Trust Assets or the Plan Recovery Trust in any manner or compel payment from the Plan Recovery Trust except by Final Order of the Bankruptcy Court. Payment will be solely governed by this Agreement and the Plan.

11.9 Intention of Parties to Establish Grantor Plan Recovery Trust. This Agreement is intended to create a grantor trust for United States federal income tax purposes and, to the extent provided by law, shall be governed and construed in all respects as such a grantor trust. Consistent with Revenue Procedure 82-58, 1982-2 C.B. 847, as amplified by Revenue Procedure 91-15, 1991-1 C.B. 484, the Plan Recovery Trust shall be treated as a liquidating trust pursuant to Treasury Regulation Section 301.7701-4(d) and as a grantor trust pursuant to Sections 671-677 of the Internal Code of 1986 as amended. As such, for federal income tax purposes, the Plan Recovery Trust Beneficiaries will be treated as both the grantors and the deemed owners of the Plan Recovery Trust.

11.10 Amendment. This Agreement may be amended from time to time (a) by order of the Bankruptcy Court or (b) by a written instrument signed by the Plan Recovery Trustee; provided, that in the case of clause (b) above, (i) any such amendment shall require the prior written approval of at least two-thirds (2/3) of the members of the Oversight Committee after discussion and voting at a Non-Emergency Meeting; (ii) any such amendment that would adversely affect

any Plan Recovery Trust Beneficiary in a manner disproportionate from the other Plan Recovery Trust Beneficiaries in their capacities as such shall require the consent of each such adversely and disproportionately affected Plan Recovery Trust Beneficiary.

11.11 Severability. If any term, provision, covenant or restriction contained in this Agreement is held by a court of competent jurisdiction or other authority to be invalid, void, unenforceable or against its regulatory policy, the remainder of the terms, provisions, covenants and restrictions contained in this Agreement shall remain in full force and effect and shall in no way be affected, impaired or invalidated.

11.12 Counterparts and Facsimile Signatures. This Agreement may be executed in counterparts and a facsimile or other electronic form of signature shall be of the same force and effect as an original.

11.13 Jurisdiction. The Bankruptcy Court shall have jurisdiction regarding the Plan Recovery Trust, the Plan Recovery Trustee, the Oversight Committee, and the Plan Recovery Trust Assets, including the determination of all disputes arising out of or related to administration of the Plan Recovery Trust. The Bankruptcy Court shall have continuing jurisdiction and venue to hear and finally determine all disputes and related matters arising out of or related to this Agreement or the administration of the Plan Recovery Trust. The parties expressly consent to the Bankruptcy Court hearing and exercising such judicial power as is necessary to finally determine all such disputes and matters. If the Bankruptcy Court abstains from exercising, or declines to exercise, jurisdiction or is otherwise without jurisdiction over any matter arising in, arising under, or related to the Chapter 11 Cases, including the matters set forth in this Agreement, then the provisions of this Agreement shall have no effect on and shall not control, limit or prohibit the exercise of jurisdiction by any other court having competent jurisdiction with respect to such matter, and all applicable references in this Agreement to an order or decision of the Bankruptcy Court shall instead mean an order or decision of such other court of competent jurisdiction.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year written above.

DEBTORS

LFM DEBTORS:

Apan Partners LLC
Autumn Wood I, LP
Bay Tree, LP
Beach Pine, LP
Bishop Pine, LP
Black Walnut, LP
Buck Avenue Apartments, LP
Buckeye Tree, LP
Bur Oak, LP
Butcher Road Partners, LLC
California Investment Properties, a California corporation
Cambria Pine, LP
Chestnut Oak, LP
Country Oaks I, LP
Divi Divi Tree, L.P.
Douglas Fir Investments, LP
Firetree I, LP
Firetree II, LP
Firetree III, LP
Foxtail Pine, LP
Ginko Tree, LP
Golden Tree, LP
Hagar Properties, LP
Heacock Park Apartments, LP
Home Tax Service of America, Inc.
LeFever Mattson I, LLC
LeFever Mattson, a California corporation
Live Oak Investments, LP
Monterey Pine, LP
Napa Elm, LP
Nut Pine, LP
Pinecone, LP
Pinewood Condominiums, LP
Ponderosa Pines, LP
Red Cedar Tree, LP
Red Mulberry Tree, LP
Red Oak Tree, LP
Red Oak, LP
Red Spruce Tree, LP
Redbud Tree, LP
River Birch, LP
River Tree Partners, LP

River View Shopping Center 1, LLC
River View Shopping Center 2, LLC
RT Capitol Mall, LP
RT Golden Hills, LP
Scotch Pine, LP
Sequoia Investment Properties, LP
Sienna Pointe, LLC
Spruce Pine, LP
Tradewinds Apartments, LP
Vaca Villa Apartments, LP
Valley Oak Investments, LP
Watertree I, LP
Willow Oak, LP
Windscape Apartments I, LP
Windscape Apartments II, LP
Windscape Apartments, LLC
Windscape Holdings, LLC
Windtree, LP
Yellow Poplar, LP

By: _____
Bradley Sharp, solely in his capacity as
Chief Restructuring Officer

KS MATTSON PARTNERS, LP

By: _____
Robbin L. Itkin, solely in her capacity as
Responsible Individual

SPECIALTY PROPERTY PARTNERS, LP

By: _____

TREEHOUSE INVESTMENTS, LP

By: _____

PERRIS FREEWAY PLAZA, LP

By: _____

PLAN RECOVERY TRUSTEE:

By: _____
Michael Goldberg, solely in his capacity as
Plan Recovery Trustee under this Agreement

Schedule A

The compensation for the Plan Recovery Trustee shall be as follows:

1. Fixed Monthly Fee: \$32,500 for 1-year;¹ *plus*
2. Tiered Litigation Success Fee:²
 - a. 2% of first \$10 million of Net Litigation Recoveries;
 - b. 3% of next \$10 million of Net Litigation Recoveries;
 - c. 3.5% of next \$10 million of Net Litigation Recoveries;
 - d. 4% of next \$20 million of Net Litigation Recoveries;
 - e. 5% of everything above \$50 million of Net Litigation Recoveries.

¹ The Plan Recovery Trustee and Oversight Committee will discuss any appropriate adjustments to the Fixed Monthly Fee upon the 1-year anniversary of the Effective Date.

² “Net Litigation Recoveries” means proceeds of litigation net of all fees, costs, and expenses (including any contingency fees of counsel) on a per litigation basis.