

### Summary of the Plan<sup>1</sup>

The following chart summarizes the treatment provided under the Plan to each class of Claims and Interests:

<u>Class</u>	<u>Plan Treatment</u>	<u>Status</u>	<u>Projected Recovery</u>	<u>Estimated Amount</u>
<b>Class 1:</b> Other Priority Claims	Holders of Allowed Claims in Class 1 shall receive payment in full (except to the extent already paid), as soon as practicable after (i) the Effective Date but in no event later than 30 days after the Effective Date, or (ii) the date such Other Priority Claim becomes an Allowed Claim, to be paid in cash or pursuant to such other treatment as may be agreed upon by (a) the holder of such Claim, the Debtors, the Prepetition Lenders and the Creditors' Committee prior to the Effective Date, or (b) the holder of such Claim and the Trustee of the Creditors' Trust after the Effective Date.	Unimpaired  Not entitled to vote  Deemed to accept Plan	100%	\$[●] <sup>2</sup>
<b>Class 2:</b> CRG Secured Claim	The Holder of the Allowed Class 2 Claim shall have received (a) 90% of Net Sale Proceeds from the Sale proceeds; (b) fifty percent (50%) of the savings, if any, from the Professional Fee Reserves and the Revised Administrative Escrow pursuant to the Amended Settlement; (c) in the event that Holders of Class 4 General Unsecured Claims have received (or are deemed to receive) Distributions from the Plan Escrow and Creditors' Trust equal to 75%	Impaired  Entitled to vote	15%	\$2,994,516

<sup>1</sup> The statements contained herein constitute a summary of the provisions contained in the First Amended Combined Disclosure Statement and Plan and do not purport to be precise or complete statements of all the terms and provisions of the First Amended Combined Disclosure Statement and Plan and any related documents. For a more detailed description of the Plan, please refer to the First Amended Combined Disclosure Statement and Plan. Capitalized terms used but not otherwise defined herein have the meaning ascribed to them in the First Amended Combined Disclosure Statement and Plan.

<sup>2</sup> The Debtors believe there is a *de minimis* amount of Other Priority Claims, if any.

<u>Class</u>	<u>Plan Treatment</u>	<u>Status</u>	<u>Projected Recovery</u>	<u>Estimated Amount</u>
	of their Allowed General Unsecured Claims, the next \$2,000,000 of Distributions from the Creditors' Trust on account of the unpaid portion of the CRG Secured Claim.			
<b>Class 3:</b> Prepetition Lenders' Unsecured Claims	In the event that Holders of Class 4 Claims have received (or are deemed to receive) Distributions from the Plan Escrow and Creditors' Trust equal to 75% of such Claims and the Holder of the Class 2 Claim has received the next Distributions of \$2,000,000 on account of the unpaid portion of the CRG Secured Claim, Holders of Class 3 Claims shall be entitled to receive pro rata Distributions (along with Holders of Class 4 Claims) from the Creditors' Trust with respect to any further Distributions.	Impaired  Entitled to vote	0%	\$0
<b>Class 4:</b> General Unsecured Claims	Holders of Class 4 Claims shall be entitled to receive pro rata Distributions from the Creditors' Trust and Plan Escrow up to 75% of the face value of such Allowed General Unsecured Claims. After receiving (or being deemed to receive) 75% of the face value of such Allowed General Unsecured Claims, Holders of Class 4 Claims shall not receive further Distributions from the Creditors' Trust until \$2,000,000 is paid to the Holder of the Class 2 Claim on account of the unpaid portion of the CRG Secured Claim, whereupon Holders of Class 4 Claims shall share any further Distributions from the Creditors' Trust on a pro rata	Impaired  Entitled to vote	9.7%	\$332,724

<u>Class</u>	<u>Plan Treatment</u>	<u>Status</u>	<u>Projected Recovery</u>	<u>Estimated Amount</u>
	basis with Holders of Class 3 Claims.			
<b>Class 5:</b> Intercompany Claims	Intercompany Claims shall be released and expunged without any Distribution on account of such Claims.	Impaired  Not entitled to vote  Deemed to reject Plan	0%	\$0
<b>Class 6:</b> Interests (Preferred Stock and Common Stock)	On the Effective Date, Interests in the Debtors shall be canceled, released, and expunged without any Distribution on account of such Interests.	Impaired  Not entitled to vote  Deemed to reject Plan	0%	\$0

**Release, Exculpation, and Injunction Provisions in the Plan**

**8.4 Injunction.**

(a) The Confirmation Order shall provide, among other things, that all Entities who have held, hold or may hold Claims against or Interests in the Debtors are, with respect to any such Claims or Interests, permanently enjoined from and after the Effective Date from taking any of the following actions (other than actions to enforce any rights or obligations under the Plan): (i) commencing, conducting or continuing in any manner, directly or indirectly, any suit, action or other proceeding of any kind (including any proceeding in a judicial, arbitral, administrative or other forum) against the Debtors, the Creditors’ Trust, or their respective properties, or the Liquidating Trustee; (ii) enforcing, levying, attaching (including any prejudgment attachment), collecting or otherwise recovering by any manner or means, whether directly or indirectly, any judgment, award, decree or order against the Debtors or the Creditors’ Trust, or their respective property, or against the Liquidating Trustee; (iii) creating, perfecting or otherwise enforcing in any manner, directly or indirectly, any encumbrance of any kind against the Debtors, the Creditors’ Trust, or any of their respective property, or against the Liquidating Trustee; (iv) asserting any right of setoff, directly or indirectly, against any obligation due the Debtors, the Creditors’ Trust, or their respective property, or the Liquidating Trustee, except as contemplated or allowed by the Plan; (v) acting or proceeding in any manner, in any place whatsoever, that does not conform to or comply with the provisions of the Plan; and (vi) prosecuting or otherwise asserting any right, claim or cause of action released pursuant to the Plan, including, without limitation, any right, claim or cause of action against an Exculpated Party that has been exculpated pursuant to Section 8.5 of the Plan; *provided, however*, that the injunction provided in this Section shall neither bar any Entity from asserting any defense in an action commenced by or on behalf of any of the Debtors or the Creditors’ Trust, nor prohibit any Entity from asserting any right expressly preserved or contemplated by the Plan. The injunction provided for in this Section shall be limited in all respects to the breadth of the releases and exculpations granted in the Plan.

(b) By accepting Distributions pursuant to the Plan, each Holder of an Allowed Claim will be deemed to have specifically consented to the Injunctions set forth in this Section.

**8.5 Exculpation.** Effective as of the Effective Date, the Exculpated Parties shall neither have nor incur any liability to any Entity for any claims or Causes of Action arising prior to or on the Effective Date for any act taken or omitted to be taken in connection with, or related to, preparing and filing the Chapter 11 Cases, or formulating, negotiating, preparing, disseminating, implementing, administering, confirming or effecting the confirmation or consummation of the Plan, the Disclosure Statement, or any contract, instrument, release or other agreement or document created or entered into in connection with the Plan or any other postpetition act taken or omitted to be taken in connection with the liquidation of the Debtors, the CRG Settlement, the Amended Settlement, the Disclosure Statement, or confirmation or consummation of the Plan; *provided, however,* that the foregoing provisions of this exculpation shall not operate to waive, release or otherwise impair: (i) the Retained Actions and any Causes of Action expressly set forth in and preserved by the Plan or the Plan Supplement; (ii) any Causes of Action arising from criminal acts, willful misconduct, actual fraud, or gross negligence of such applicable Exculpated Party as determined by Final Order of the Bankruptcy Court or any other court of competent jurisdiction; (iii) any of the indebtedness or obligations incurred under the Plan and the contracts, instruments, releases, indentures, and other agreements and documents delivered under or in connection with the Plan or assumed under the Plan or assumed under Final Order of the Bankruptcy Court; (iv) the rights of any Entity to enforce the Plan and the contracts, instruments, releases, indentures, and other agreements or documents delivered under or in connection with the Plan or assumed under Final Order of the Bankruptcy Court; and/or (v) any Objections with respect to any Fee Claims in these Chapter 11 Cases; *provided, further,* that each Exculpated Party shall be entitled to rely upon the advice of counsel concerning its respective duties under, or in connection with, the above-referenced documents, actions or inactions.

The foregoing exculpation shall be effective as of the Effective Date without further notice to or order of the Bankruptcy Court, act or action under applicable law, regulation, order, or rule or the vote, consent, authorization, or approval of any Person.

**8.6 Releases by the Debtors.** Except as otherwise expressly provided herein or in the Confirmation Order, on the Effective Date, for good and valuable consideration, to the fullest extent permissible under applicable law, each of the Debtors, and the Liquidating Trustee, on their own behalf and as a representative of the Estates, shall, and shall be deemed to, completely and forever release, waive, void, extinguish and discharge unconditionally, each and all of the Released Parties of and from any and all Claims, Causes of Action, obligations, suits, judgments, damages, debts, rights, remedies and liabilities of any nature whatsoever, whether liquidated or unliquidated, fixed or Contingent, matured or unmatured, known or unknown, foreseen or unforeseen, then existing or thereafter arising, in law, equity or otherwise, that are or may be based in whole or part on any act, omission, transaction, event or other circumstance taking place or existing on or prior to the Effective Date (including prior to the Petition Date) in connection with or related to any of the Debtors, their respective assets, property and Estates or the Chapter 11 Cases, that may be asserted by or on behalf of any of the Debtors or their respective Estates, against any of the Released Parties. The foregoing releases shall not extend to acts constituting willful misconduct, bad faith, or gross negligence.

**8.7 Third-Party Release.** As of the Effective Date, for good and valuable consideration, the adequacy of which is hereby confirmed, including the obligations of the Debtors under the Plan and the contributions of the Released Parties to facilitate and implement the Plan, and the Releasing Parties having opted into granting the Third-Party Release, to the fullest extent permissible under applicable law, as such law may be extended after the Effective Date, each of the Releasing Parties shall be deemed to have conclusively, absolutely, unconditionally, irrevocably, and forever released, waived, and discharged each Released Party from any and all Claims, Interests,

obligations, rights, suits, damages, Causes of Action, remedies, and liabilities whatsoever, whether known or unknown, foreseen or unforeseen, existing or hereinafter arising, in law, equity, or otherwise, including any derivative claims, asserted or assertable on behalf of any of the Debtors or their Estates, that such Entity would have been legally entitled to assert (whether individually or collectively), based on or in any way relating to, or in any manner arising from, in whole or in part, the Debtors, the Sale process, the Chapter 11 Cases, the subject matter of, or the transactions or events giving rise to, any Claim or Interest that is treated in the Plan, the business or contractual arrangements between any Debtor and any Released Party, the restructuring of Claims and Interests prior to or in the Chapter 11 Cases, the negotiation, formulation, preparation, dissemination and filing of the Combined Disclosure Statement and Plan and any related documents (including, for the avoidance of doubt, the Plan Supplement), the DIP Facility, the Sale process and related documents, or related agreements, instruments, or other documents, the pursuit of Confirmation of the Plan, the pursuit of consummation of the Plan, the administration and implementation of the Plan, or upon any other act or omission, transaction, agreement, event, or other occurrence taking place on or before the Effective Date (including prior to the Petition Date).

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval of the Third-Party Release, which includes by reference each of the related provisions and definitions contained in this Plan, and further, shall constitute the Bankruptcy Court's finding that the Third-Party Release is: (1) by virtue of the opt-in procedure, fully consensual; (2) in exchange for the good and valuable consideration provided by the Released Parties, including pursuant to the Amended Settlement to facilitate the negotiation and filing of this Combined Disclosure Statement and Plan and the funding of the Creditors' Trust, among other things; (3) a good-faith settlement and compromise of claims released by the Third-Party Release; (4) fair, equitable, and reasonable; (5) given and made after due notice and opportunity for hearing; and (6) a bar to any of the Releasing Parties asserting any claim, Cause of Action, or liability related thereto, of any kind whatsoever, against any of the Released Parties or their property, released pursuant to the Third-Party Release.

**8.8 Consensual Non-Debtor Releases.** Nothing in the Plan is intended to, nor shall the Plan be interpreted to, effect a nonconsensual release by a Holder of a Claim in favor of a party that is not a Debtor, it being acknowledged that such Holder shall be deemed to release a party that is not a Debtor under the Plan solely to the extent that such holder consensually elects to provide such Plan release in accordance with the opt-in release procedures set forth in any applicable Ballot. The holder of a Claim shall receive the same amount of consideration under the Plan whether or not such Holder elects to release a party that is not a Debtor in accordance with the opt-in release procedures set forth in any applicable Ballot.

#### **Relevant Definitions Related to the Release and Exculpation Provisions in the Plan**

"Exculpated Parties" shall mean, collectively, (a) the Debtors, their current D&Os and Persons who were D&Os from the Petition Date through the closing of the Sale; (b) the members of the Creditors' Committee, solely in their capacity as such; (c) the Prepetition Lenders and their Affiliates; and (d) the following Professionals: (1) DLA Piper LLP (US), (2) Lincoln, (3) PricewaterhouseCoopers LLP, (4) the Claims Agent, (5) Porzio, Bromberg & Newman, P.C., (6) Morris James LLP, (7) Emerald Capital Advisors, and (8) Venable LLP.

"Released Parties" shall mean collectively, (a) the Prepetition Lenders and their Affiliates; (b) DIP Lender; (c) the members of the Creditors' Committee, solely in their capacity as such; (d) DLA Piper LLP (US); (e) Lincoln; (f) PricewaterhouseCoopers LLP; (g) Porzio, Bromberg & Newman, P.C., in its capacity as co-counsel to the Creditors' Committee; (h) Morris James LLP, in its capacity as co-counsel to the Creditors' Committee; (i) Emerald Capital Advisors, in its capacity as financial advisor to the Creditors' Committee, and (j) Venable LLP, in its capacity as counsel to the Prepetition Lenders.

“Releasing Parties” shall mean collectively, each of the following in their respective capacities as such: (a) the Released Parties; (b) all Holders of Claims entitled to vote to accept or reject the Plan who elect on their Ballot to opt in to the Third-Party Release, regardless of whether such Holder votes to accept, reject, or abstains from voting on the Plan; and (c) with respect to each of the foregoing entities in clauses (a) and (b), such Entity and its current and former Affiliates, and such Entities’ and their current and former Affiliates’ current and former directors, managers, officers, equity holders (regardless of whether such interests are held directly or indirectly), predecessors, participants, successors, assigns, Affiliates, managed accounts or funds, and each of their respective current and former equity holders, officers, directors, managers, principals, shareholders, members, managing members, management companies, fund advisors, employees, agents, advisory board members, financial advisors, partners, attorneys, accountants, investment bankers, consultants, representatives, and other professionals, in each case in their capacity as such and on behalf of whom the Releasing Parties identified in clauses (a) and (b) have the authority, including pursuant to any agreement or applicable non-bankruptcy law, to grant the Third-Party Release set forth in Section 8.7. For the avoidance of doubt, that Entities identified in this subsection (c) shall not be considered “Releasing Parties” where their respective Holder has not checked the box on the Ballot and returned the Ballot in accordance with the Disclosure Statement Order to opt in to the Third-Party Release contained in Section 8.7 of the Combined Disclosure Statement and Plan.