IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

In re: ALEA HOLDINGS US COMPANY, *et al.*,[1] Debtors.	Chapter 11 Case No. 26-90714 (CML) (Joint Administration Requested)

JOINT CHAPTER 11 PLAN OF REORGANIZATION FOR
ALEA HOLDINGS US COMPANY AND ITS DEBTOR AFFILIATES

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Dated: July [●], 2026

[1] The Debtors in these chapter 11 cases, together with the last four digits of each Debtor's federal tax identification numbers, are: Alea Holdings US Company (6256); Alea Group Holdings (Bermuda) Ltd. (N/A); and FIN Alea LLC, (7772). The Debtors' service address is 211 E. 7th Street, Suite 620, Austin, TX 78701.

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INTRODUCTION

Alea Holdings US Company and certain of its Affiliates jointly propose this chapter 11 Plan under section 1121 of the Bankruptcy Code. The Debtors are proponents of this Plan within the meaning of section 1129 of the Bankruptcy Code. Supplemental agreements and documents referenced in this Plan and the Disclosure Statement are available for review on both the Bankruptcy Court's docket and on the Debtors' case information website: https://omniagentsolutions.com/AHUSCO.

Although proposed jointly for administrative purposes, this Plan constitutes a separate chapter 11 Plan for each Debtor for the treatment and resolution of outstanding Claims against and Interests in such Debtor pursuant to the Bankruptcy Code. Unless otherwise set forth herein, the classification and treatment of Claims against and Interests in the Debtors set forth in Article III of this Plan apply separately with respect to each Debtor. Each Debtor is a proponent of this Plan within the meaning of section 1129 of the Bankruptcy Code. This Plan does not contemplate substantive consolidation of any of the Debtors.

Reference is made to the Disclosure Statement Filed contemporaneously with the Plan for a discussion of the Debtors' history, business, prepetition capital structure, and liquidation analysis, as well as a summary and analysis of the Plan and certain related matters, including distributions to be made under this Plan.

Subject to section 1127 of the Bankruptcy Code, Rule 3019 of the Federal Rules of Bankruptcy Procedure, and this Plan, the Debtors reserve the right to alter, amend, modify, revoke, or withdraw this Plan prior to substantial consummation.

ALL HOLDERS OF CLAIMS ARE ENCOURAGED TO READ THIS PLAN AND THE DISCLOSURE STATEMENT IN THEIR ENTIRETY BEFORE VOTING TO ACCEPT OR REJECT THE PLAN.

ARTICLE I.
DEFINED TERMS AND RULES OF INTERPRETATION

A. Defined Terms

The following terms, when used in this Plan, or any subsequent amendments or modifications thereof, have the respective meanings hereinafter set forth and shall be equally applicable to the singular and plural of terms defined.

1. "Adequate Protection Claims" means those superpriority administrative expense claims granted under the Financing Orders to the Prepetition Facility Agent for the benefit of the Prepetition Facility Secured Parties for the aggregate diminution of the value of their respective interests in the Prepetition Collateral from and after the Petition Date for any reason provided for under the Bankruptcy Code.

2. "Administrative Claim" means a Claim for costs and expenses of administration of the Chapter 11 Cases pursuant to sections 327, 328, 330, 365, 503(b), 507(a), 507(b), or 1114(e)(2) of the Bankruptcy Code, including: (a) the actual and necessary costs and expenses of preserving

the Estates and operating the businesses of the Debtors incurred on or after the Petition Date and through the Effective Date; (b) Postpetition Facility Claims, Adequate Protection Claims and Professional Fee Claims; and (c) all fees and charges assessed against the Estates under chapter 123 of the Judicial Code.

3. "Administrative Claims Bar Date" means the deadline for filing all requests for allowance and payment of Administrative Claims, which, except in the case of Postpetition Facility Claims, Adequate Protection Claims and Professional Fee Claims, shall be thirty (30) days after the Effective Date. Professional Fee Claims shall be filed in accordance with the provisions of Article II.C herein.

4. "Affiliate" has the meaning set forth in section 101(2) of the Bankruptcy Code as if such entity was a debtor in a case under the Bankruptcy Code.

5. "AHUSCO" means Alea Holdings US Company.

6. "Allowed" means, as to a Claim or an Interest, a Claim or an Interest expressly allowed under the Plan, under the Bankruptcy Code, or by a Final Order, as applicable. For the avoidance of doubt, (a) there is no requirement to File a Proof of Claim (or move the Bankruptcy Court for allowance) to be an Allowed Claim under the Plan, and (b) the Debtors may affirmatively determine to deem Unimpaired Claims Allowed to the same extent such Claims would be allowed under applicable non-bankruptcy Law; *provided*, *however*, that the Reorganized Debtors shall retain all claims and defenses with respect to Allowed Claims that are Unimpaired pursuant to the Plan. "Allow" and "Allowing" shall have correlative meanings.

7. "Avoidance Actions" means any and all actual or potential avoidance, recovery, subordination, or other Claims, Causes of Action, or remedies that may be brought by or on behalf of the Debtors or their Estates or other authorized parties in interest under the Bankruptcy Code or applicable non-bankruptcy Law, including Claims, Causes of Action, or remedies under sections 502, 510, 542, 544, 545, 547 through 553, and 724(a) of the Bankruptcy Code or under similar local, state, federal, or foreign statutes and common law, including fraudulent and voidable transfer Laws; *provided* that Avoidance Actions does not include any Avoidance Action purchased as part of a sale transaction.

8. "Ballot" means a ballot provided to a Holder of Claims or Interests entitled to vote to accept or reject the Plan.

9. "Bankruptcy Code" means title 11 of the United States Code, 11 U.S.C. §§ 101–1532, as amended from time to time.

10. "Bankruptcy Court" means the United States Bankruptcy Court for the Southern District of Texas.

11. "Bankruptcy Rules" means the Federal Rules of Bankruptcy Procedure promulgated under section 2075 of title 28 of the United States Code and the general, local, and chambers rules of the Bankruptcy Court, each, as amended from time to time.

12. "Bar Date" means, as applicable, the Administrative Claims Bar Date, and any other date or dates established by an order of the Bankruptcy Court by which Proofs of Claim must be Filed, including the General Bar Date and the Amended Schedules Bar Date, each as defined in the *Order (I) Setting Bar Dates for Filings Proofs of Claims; (II) Approving Form and Manner for Filing Proofs of Claims; (III) Approving Notice of Bar Dates; and (IV) Granting Related Relief* [Docket No. [●]]. Notwithstanding the foregoing, the Professional Fee Claims shall be Filed in accordance with the provisions of Article II.C herein.

13. "Book-Entry Capital Security" means a Capital Security, the ownership and transfers of which shall be made through book entries by a depositary.

14. "Business Day" means any day other than a Saturday, Sunday, or "Legal Holiday" as such term is defined in Bankruptcy Rule 9006(a).

15. "Capital Securities" means, collectively, the Trust I Capital Securities, the Trust II Capital Securities, and the Trust III Capital Securities.

16. "Capital Securities Certificate" means a definitive Certificate in fully registered form representing a Capital Security.

17. "Cash" means cash in legal tender of the United States of America and cash equivalents, including bank deposits, checks, and other similar items.

18. "Causes of Action" means any claims, interests, damages, remedies, causes of action, demands, rights, actions, controversies, proceedings, agreements, suits, obligations, liabilities, accounts, defenses, offsets, powers, privileges, licenses, Liens, indemnities, guaranties, and franchises of any kind or character whatsoever, whether known or unknown, foreseen or unforeseen, existing or hereinafter arising, contingent or non-contingent, liquidated or unliquidated, secured or unsecured, assertable, directly or derivatively, matured or unmatured, suspected or unsuspected, whether arising before, on, or after the Petition Date, in contract, tort, law, equity, or otherwise. Causes of Action also include: (a) all rights of setoff, counterclaim, or recoupment and claims under contracts or for breaches of duties imposed by law or in equity; (b) claims pursuant to federal securities Law; (c) the right to object to or otherwise contest Claims or Interests; (d) claims pursuant to section 362 or chapter 5 of the Bankruptcy Code; (e) such claims and defenses as fraud, mistake, duress, and usury, and any other defenses set forth in section 558 of the Bankruptcy Code; (f) any Avoidance Actions; and (g) claims pursuant to section 505 of the Bankruptcy Code.

19. "Certificate" means any certificate evidencing the Trust Securities.

20. "Chapter 11 Cases" means these chapter 11 cases Filed by the Debtors on the Petition Date in the Bankruptcy Court.

21. "Claim" has the meaning set forth in section 101(5) of the Bankruptcy Code.

22. "Claims and Balloting Agent" means Omni Agent Solutions, Inc.

23. "Claims Register" means the register managed by the Claims and Balloting Agent reflecting Filed Proofs of Claim.

24. "Class" means a category of Claims or Interests as established by and set forth in Article III herein pursuant to section 1122(a) of the Bankruptcy Code.

25. "Collateral Agreement" means that certain Collateral Agreement, dated as of July 25, 2023, by and among AHUSCO and the Prepetition Facility Agent as collateral agent, in connection with the Prepetition Facility Agreement (as amended, restated, amended and restated, supplemented, or otherwise modified from time to time prior to the Petition Date).

26. "Committee" means any official committee of unsecured creditors appointed in these Chapter 11 Cases by the U.S. Trustee under section 1101 of the Bankruptcy Code.

27. "Common Securities" means, collectively, the Trust I Common Securities, the Trust II Common Securities, and the Trust III Common Securities.

28. "Confirmation Date" means the date upon which the Bankruptcy Court enters the Confirmation Order on the docket in these Chapter 11 Cases.

29. "Confirmation Hearing" means a hearing conducted by the Bankruptcy Court to consider confirmation of the proposed Plan under section 1129 of the Bankruptcy Code, as such hearing may be adjourned or continued from time to time.

30. "Confirmation Order" means the order of the Bankruptcy Court confirming the Plan pursuant to section 1129 of the Bankruptcy Code.

31. "Consenting Capital Securities Holders" mean the Holders of the Capital Securities that have executed and delivered counterpart signature pages or joinders to the Restructuring Support Agreement.

32. "Consummation" means the occurrence of the Effective Date.

33. "Cure" means all amounts, including an amount of $0.00, required to cure any monetary defaults under any Executory Contract or Unexpired Lease (or such lesser amount as may be agreed upon by the parties under an Executory Contract or Unexpired Lease) that is to be assumed or assumed and assigned by the Debtors.

34. "Debentures" means, collectively, the Trust I Debentures, the Trust II Debentures, and the Trust III Debentures.

35. "Debtor-Related Matters" means anything related to the Debtors (including the management, ownership, or operation thereof), the purchase, sale, amendment, or rescission of any Claim against or Interest in the Debtors, 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 Releasing Party, the Debtors' in-or out-of-court restructuring efforts, the Debtors' intercompany transactions, the Chapter 11 Cases and any contested matter or adversary proceeding pursuant thereto, the formulation, preparation, dissemination, solicitation,

negotiation, entry into, or Filing of, as applicable, the Chapter 11 Cases, the Restructuring Support Agreement, the Disclosure Statement, the Plan (including, for the avoidance of doubt, the Plan Supplement), the Sale Orders, the Purchase Agreements, or any transaction, contract, instrument, release, or other agreement or document created or entered into in connection with the foregoing, the pursuit of confirmation, the pursuit of Consummation, the administration and implementation of the Plan, including the distribution of property under the Plan or any other related agreement, or upon any other related act, or omission, transaction, agreement, event, or other occurrence related or relating to any of the foregoing taking place on or before the Effective Date.

36. "Debtor Releases" means the releases set forth in Article IX herein.

37. "Debtors" means AHUSCO, Alea Group Holdings (Bermuda) Ltd., and FIN Alea LLC, each as a debtor and debtor in possession.

38. "Delaware Trustee" means Wilmington Trust Company, in its capacities as Delaware Trustee under the Trust I Declaration of Trust, the Trust II Declaration of Trust, and the Trust III Declaration of Trust, respectively.

39. "Definitive Capital Securities Certificates" means Capital Securities issued in certificated, fully registered form that are not Global Capital Securities.

40. "Disbursing Agent" means the Debtors, or the Person or Entit(ies) selected by the Debtors or the Reorganized Debtors, as applicable, which may be the Reorganized Debtors, to make or to facilitate the distributions under this Plan; *provided, however*, that, subject to the Indenture Trustee Charging Lien, all distributions on account of the TruPS Claims shall be made to, or at the direction of, the Indenture Trustee for distribution in accordance with the Plan following the procedures specified in the applicable Indenture.

41. "Disclosure Statement" means the *Disclosure Statement for the Plan of Reorganization for Alea Holdings US Company and Its Debtor Affiliates* dated as of the date hereof (as such may be amended, supplemented, or modified from time to time thereafter), including all exhibits and schedules thereto.

42. "Disputed" means, with respect to any Claim or Interest, any Claim or Interest: (a) listed on the Schedules as unliquidated, disputed or contingent, unless a Proof of Claim has been Filed in a liquidated and non-contingent amount and no objection to such Proof of Claim has been timely Filed; (b) included in a Proof of Claim as to which an objection or request for estimation has been timely Filed, or as to which the Debtors or the Reorganized Debtors, as applicable, or other parties in interest retain the ability to interpose a timely objection or request for estimation; or which is otherwise disputed by the Debtors or the Reorganized Debtors in accordance with applicable Law and for which the objection, request for estimation, or dispute has not been withdrawn or determined by a Final Order. Claims that are Allowed by the Plan or that have been Allowed by a Final Order shall not be Disputed Claims.

43. "Effective Date" means the date that all conditions precedent to the occurrence of the Effective Date have been satisfied or waived in accordance with the Plan.

44. "Entity" has the meaning set forth in section 101(15) of the Bankruptcy Code.

45. "Estate" means the estate of any Debtor created under sections 301 and 541 of the Bankruptcy Code upon the commencement of the applicable Debtor's Chapter 11 Case.

46. "Exculpated Party" means collectively, and in each case, in its capacity as such: (a) the Debtors; (b) each independent director of the Debtors, for conduct within the scope of their duties; (c) the Committee; and (d) the members of the Committee in their official capacities, for conduct within the scope of their duties.

47. "Executory Contract and/or Unexpired Lease" means a contract to which any of the Debtors is a party that is subject to assumption or rejection under section 365 of the Bankruptcy Code and/or a lease to which any of the Debtors is a party that is subject to assumption or rejection under section 365 of the Bankruptcy Code.

48. "File," "Filed," or "Filing" means file, filed, or filing with the Bankruptcy Court or its authorized designee in the Chapter 11 Cases, or in the case of a Proof of Claim, the Claims and Balloting Agent .

49. "Final Order" means an order or judgment of the Bankruptcy Court or other court of competent jurisdiction with respect to the relevant subject matter that has not been reversed, stayed, modified, or amended, and as to which the time to appeal, seek reconsideration under Rule 59(b) or 59(e) of the Federal Rules of Civil Procedure, seek a new trial, reargument, or rehearing and, where applicable, petition for certiorari has expired and no appeal, motion for reconsideration under Rule 59(b) or 59(e) of the Federal Rules of Civil Procedure, motion for a new trial, reargument or rehearing or petition for certiorari has been timely taken, or as to which any appeal that has been taken or any petition for certiorari that has been filed has been resolved by the highest court to which the order or judgment was appealed or from which certiorari was sought, or as to which any motion for reconsideration that has been filed pursuant to Rule 59(b) or 59(e) of the Federal Rules of Civil Procedure or any motion for a new trial, reargument, or rehearing shall have been denied, resulted in no modification of such order, or has otherwise been dismissed with prejudice; *provided* that the possibility that a motion pursuant to Rule 60 of the Federal Rules of Civil Procedure or Bankruptcy Rule 9024, or any analogous rule, may be filed relating to such order or judgment shall not cause such order or judgment not to be a Final Order.

50. "Financing Orders" means the interim and final orders entered by the Bankruptcy Court approving the Debtors' use of Cash collateral in these Chapter 11 Cases and authorizing the Debtors to obtain postpetition credit and financial accommodations under the Postpetition Facility.

51. "General Unsecured Claims" means any Claim other than a(n): (a) Administrative Claim; (b) Professional Fee Claim or OCP Claim; (c) Priority Tax Claim; (d) Other Secured Claim; (e) Other Priority Claim; (f) Prepetition Facility Claim; (g) Section 510(b) Claim; or (h) Intercompany Claim.

52. "Global Capital Security" means a Capital Securities Certificate evidencing ownership of Book-Entry Capital Securities.

53. "Governmental Unit" has the meaning set forth in section 101(27) of the Bankruptcy Code.

54. "Guarantee Agreements" means, collectively, (i) the Trust I Guarantee; (ii) the Trust I Parent Guarantee; (iii) the Trust II Guarantee; (iv) the Trust II Parent Guarantee; (v) the Trust III Guarantee; (vi) the Trust III Parent Guarantee; (vii) those certain Assumption Agreements entered into by Catalina Bulldog Merger Limited, which subsequently merged with Alea Group Holdings (Bermuda) Ltd., in relation to the Trust I Parent Guarantee, the Trust II Parent Guarantee, and the Trust III Parent Guarantee; and (viii) any other agreement guaranteeing the payment obligations under the Capital Securities by AHUSCO or its subsidiaries.

55. "Guarantee Trustee" means Wilmington Trust Company, in its capacities as Guarantee Trustee under the applicable Guarantee Agreement.

56. "Holder" means a Person or Entity, as applicable, holding a Claim against or an Interest in any of the Debtors.

57. "Impaired" has the meaning set forth in section 1124 of the Bankruptcy Code.

58. "Indemnification Agreements" means each of (i) that certain Indemnification Agreement, dated as of April 2, 2012, by and between FIN Alea LLC and AHUSCO in relation to the Trust I Indenture (as amended, restated, amended and restated, supplemented, or otherwise modified from time to time prior to the Petition Date); (ii) that certain Indemnification Agreement, dated as of April 2, 2012, by and between FIN Alea LLC and AHUSCO in relation to the Trust II Indenture (as amended, restated, amended and restated, supplemented, or otherwise modified from time to time prior to the Petition Date); (iii) that certain Indemnification Agreement, dated as of April 2, 2012, by and between FIN Alea LLC and AHUSCO in relation to the Trust III Indenture (as amended, restated, amended and restated, supplemented, or otherwise modified from time to time prior to the Petition Date); and (iv) any other agreement indemnifying the payment obligations under the Capital Securities by AHUSCO or its Affiliates.

59. "Indenture Trustee" means, collectively, the Trust I Indenture Trustee, the Trust II Indenture Trustee, and the Trust III Indenture Trustee.

60. "Indenture Trustee Charging Lien" means any Lien, indemnification, or priority of payment rights in favor of the Indenture Trustee or to which the Indenture Trustee is entitled under the Trust Documents, on or with respect to distributions made to or on behalf of Holders of Claims under the Indentures.

61. "Indenture Trustee Fees" means the reasonable and documented compensation, fees, costs, expenses, disbursements, and claims for indemnity, subrogation, and contribution of Wilmington Trust Company, in its capacities as Delaware Trustee, Guarantee Trustee, Indenture Trustee, and Institutional Trustee, including any fees, expenses, and disbursements of attorneys, advisors, or agents retained or utilized by the Delaware Trustee, Guarantee Trustee, Indenture Trustee, and Institutional Trustee, incurred by or owed to (or estimated to be incurred by or owed to) the Delaware Trustee, Guarantee Trustee, Indenture Trustee, and Institutional Trustee, whether incurred prior to or after the Petition Date (and including such amounts incurred prior to, on, or after the Effective Date), in each case, incurred under, arising out of, or in connection with the Trust Documents, the Chapter 11 Case, or the Consummation of the Plan.

62. "Indentures" means, collectively, the Trust I Indenture, the Trust II Indenture, and

the Trust III Indenture.

63. "Insider" has the meaning set forth in section 101(31) of the Bankruptcy Code.

64. "Institutional Trustee" means Wilmington Trust Company, in its capacities as Institutional Trustee under the Trust I Declaration of Trust, the Trust II Declaration of Trust, and the Trust III Declaration of Trust, respectively.

65. "Insurance Policies" means all insurance policies that have been issued at any time to or provide coverage to the Debtors.

66. "Intercompany Claim" means any Claim held by a Debtor or an Affiliate against a Debtor or an Affiliate of a Debtor.

67. "Intercompany Interests" means the existing Interests in each of the Debtors.

68. "Interest" means an equity security (as defined in section 101(16) of the Bankruptcy Code) of the Debtors, including all shares, common stock, preferred stock, or other instrument evidencing any fixed or contingent ownership interest in the Debtors, whether or not transferable, and any option, warrant, or other right, contractual or otherwise, to acquire any such interest in the Debtors, whether fully vested or vesting in the future, including without limitation, equity or equity-based incentives, grants, or other instruments issued, granted, or promised to be granted to current or former directors, officers, or contractors of the Debtors, to acquire any such interest in the Debtors that existed immediately before the Petition Date.

69. "IRS Form" means IRS Form W-9, W-8BEN, any acceptable substitute, or any other tax information form that Disbursing Agent, as applicable, may require from a Holder of a Claim for a distribution under the Plan.

70. "Judicial Code" means title 28 of the United States Code, 28 U.S.C. §§ 1–4001, as amended from time to time.

71. "Law" means any federal, state, local, or foreign law (including, in each case, any common law), statute, code, ordinance, rule, regulation, decree, injunction, order, ruling, assessment, writ or other legal requirement, or judgment, in each case, that is validly adopted, promulgated, issue, or entered by a governmental entity or competent jurisdiction (including the Bankruptcy Court).

72. "Lien" has the meaning set forth in section 101(37) of the Bankruptcy Code.

73. "Notice of Non-Voting Status" means a notice provided to Holders of Claims and Interests not entitled to vote to accept or reject the Plan.

74. "OCP" means an ordinary course Professional whose retention and compensation has been authorized by the Bankruptcy Court by entry of an OCP Order.

75. "OCP Claims" means a Claim by an OCP asserted in accordance with the OCP Order.

76. "OCP Order" means any order entered by the Bankruptcy Court authorizing the retention and compensation of an OCP.

77. "OCP Reserve" means the reserve established and funded by the Debtors prior to the Effective Date to satisfy the accrued but unpaid Claims of OCPs.

78. "Organizational Documents" means the certificates of incorporation, certificates of formation, bylaws, limited liability company agreements, and/or operating agreements, or any other similar organizational or formation documents, as applicable, of the Debtor(s).

79. "Other Priority Claim" means a Claim, other than an Administrative Claim or a Priority Tax Claim, entitled to priority in right of payment under section 507(a) of the Bankruptcy Code.

80. "Other Secured Claim" means any Claim against a Debtor where, pursuant to section 506(a) of the Bankruptcy Code, the Claim is secured by a valid, perfected, and enforceable Lien, which is not subject to avoidance under applicable bankruptcy or non-bankruptcy Law, in or upon any right, title, or interest of the Debtor in and to property of the Estate, to the extent of the value of the Debtor's interest in such property as of the relevant determination date.

81. "Person" has the meaning set forth in section 101(41) of the Bankruptcy Code.

82. "Petition Date" means the date on which each of the Debtors Filed their voluntary petitions for relief under chapter 11 of the Bankruptcy Code, thereby commencing these Chapter 11 Cases.

83. "Plan" means this joint plan of reorganization under chapter 11 of the Bankruptcy Code, either in its present form or as it may be altered, amended, modified, or supplemented from time to time, including all exhibits and schedules hereto.

84. "Plan Distribution" means a payment or distribution to Holders of Allowed Claims or other eligible Entities under this Plan.

85. "Plan Sponsor" means Catalina Finance LLP.

86. "Plan Supplement" means a supplemental appendix to the Plan consisting of documents and forms of documents, agreements, schedules, and exhibits to the Plan, which shall be Filed by the Debtors prior to the Confirmation Hearing. The Plan Supplement shall include, among other things, (a) the identity of those Persons that will serve as officers of the Reorganized Debtors; (b) to the extent known, the identity of any Insider that will be employed or retained by the Reorganized Debtors; (c) a schedule of the Retained Causes of Action, if any; (d) a schedule of assumed Executory Contracts and Unexpired Leases, if applicable; and (e) any other documentation necessary to effectuate the Plan or that is contemplated by the Plan. The Debtors shall have the right to alter, amend, modify, or supplement the documents contained in the Plan Supplement prior to the Effective Date, subject to the applicable consent rights under the Restructuring Support Agreement.

87. "Postpetition Commitment" means $35 million, as more fully defined in the Financing Orders.

88. "Postpetition Facility" means the postpetition incremental credit facility provided by the Prepetition Facility Lender to AHUSCO pursuant to the Postpetition Facility Documents.

89. "Postpetition Facility Claim" means a Claim held by a Prepetition Facility Secured Party on account of, arising under, or relating to the Postpetition Facility and the Postpetition Facility Documents, including all principal, interest (including payment-in-kind interest), fees, costs, expenses, indemnities, and other amounts due or to become due thereunder.

90. "Postpetition Facility Documents" means the Prepetition Facility Agreement (as applicable to postpetition borrowings), the Financing Orders, and all other agreements, instruments, documents, and certificates executed or delivered by the Debtors in connection with the Postpetition Facility.

91. "Postpetition Facility Agent" means Catalina Finance LLP, in its capacity as administrative agent and security trustee under the Postpetition Facility Documents.

92. "Postpetition Facility Lender" means the lender party to the Postpetition Facility.

93. "Postpetition Facility Secured Parties" means, collectively, the Postpetition Facility Agent and the Postpetition Facility Lender.

94. "Prepetition Collateral" has the meaning set forth in the Financing Orders.

95. "Prepetition Facility" means the revolving credit facility provided to AHUSCO pursuant to the Prepetition Facility Agreement.

96. "Prepetition Facility Agent" means Catalina Finance LLP, in its capacity as administrative agent and security trustee under the Prepetition Facility Agreement.

97. "Prepetition Facility Agreement" means that certain Revolving Facility Agreement, dated as of July 25, 2023, by and among AHUSCO, as borrower, FIN Alea LLC, as guarantor, the lenders from time to time party thereto, and the Prepetition Facility Agent, as administrative agent and security trustee (as amended, restated, amended and restated, supplemented, or otherwise modified from time to time prior to the Petition Date).

98. "Prepetition Facility Cash Pool" means the Debtors' Cash on hand as of the Effective Date after all Plan Distributions to Holders of Allowed Claims other than Prepetition Facility Claims *minus* a Cash reserve to be determined by the Reorganized Debtors after the Effective Date to fund operational and other expenses of the Reorganized Debtors after the Effective Date.

99. "Prepetition Facility Claim" means a Claim held by a Prepetition Facility Secured Party on account of, arising under, or relating to the Prepetition Facility Agreement.

100. "Prepetition Facility Lender" means the lender party to the Prepetition Facility Agreement.

101. "Prepetition Facility Secured Parties" means, collectively, the Prepetition Facility Agent and the Prepetition Facility Lender.

102. "Priority Tax Claim" means a Claim of a Governmental Unit of the kind specified in section 507(a)(8) of the Bankruptcy Code.

103. "Private Sales" means the sales by AHUSCO of AHUSCO's equity interests in each of Alea North America Insurance Company and National American Insurance Company of California, respectively.

104. "Professional" means a Person or Entity: (a) employed pursuant to a Bankruptcy Court order in accordance with sections 327, 363, or 1103 of the Bankruptcy Code and to be compensated for services rendered prior to or on the Confirmation Date, pursuant to sections 327, 328, 329, 330, 331, and 363 of the Bankruptcy Code; or (b) awarded compensation and reimbursement by the Bankruptcy Court pursuant to section 503(b)(4) of the Bankruptcy Code.

105. "Professional Fee Claim" means a Claim by a Professional seeking an award by the Bankruptcy Court of compensation for services rendered or reimbursement of expenses incurred after the Petition Date and on or before the Confirmation Date under sections 328, 330, 331, or 503(b)(2) of the Bankruptcy Code, as applicable.

106. "Professional Fee Reserve" means the reserve established and funded by the Debtors prior to the Effective Date to satisfy the accrued but unpaid Professional Fee Claims of the Professionals.

107. "Proof of Claim" means a proof of Claim Filed against any of the Debtors in these Chapter 11 Cases.

108. "Pro Rata" means the proportion that an Allowed Claim or an Allowed Interest in a particular Class bears to the aggregate amount of Allowed Claims or Allowed Interests in that Class, unless otherwise indicated.

109. "Purchase Agreements" means those certain purchase agreements (as such may be amended, supplemented, or modified from time to time) by and among AHUSCO and certain Purchasers, providing for the sale and purchase of the equity interests in each of Alea North America Insurance Company and National American Insurance Company of California.

110. "Purchasers" means the Persons or Entities who purchase some or all the Debtors' assets pursuant to the Purchase Agreements and the Sale Orders.

111. "Record Date" means the record date for purposes of making distributions under the Plan on account of Allowed Claims, which date shall be on or as soon as reasonably practicable after the Effective Date.

112. "Reinstated" or "Reinstatement" means leaving unaltered the legal, equitable, and contractual rights to which a Claim entitles the Holder of such Claim so as to leave such Claim Unimpaired in accordance with section 1124 of the Bankruptcy Code.

113. "Related Party" means, with respect to any Entity, each of, and in each case in its capacity as such, such Entity's current and former directors, managers, officers, committee members, members of any governing body, advisory board members, members, equity holders (regardless of whether such interests are held directly or indirectly), affiliated investment funds or investment vehicles, managed accounts or funds, management companies, fund advisors or managers, predecessors, participants, successors, assigns, representatives, subsidiaries, Affiliates, partners, limited partners, general partners, principals, employees, agents, trustees, financial advisors, attorneys (including any other attorneys or professionals retained by any current or former director or manager in his or her capacity as director or manager of an Entity), accountants, investment bankers, investment advisors, consultants, and other professionals and advisors and any such Related Party's respective heirs, executors, estates, and nominees.

114. "Release Opt-In Form" means the box included on the Notice of Non-Voting Status provided to a Holder of Claim in Class 6 (if any) indicating a grant of the Third-Party Release set forth in Article IX.C herein.

115. "Release Opt-Out Form" means the box included on the Ballot or Notice of Non-Voting Status (as applicable) provided to a Holder of a Claim or Interest indicating such party does not grant the Third-Party Release set forth in Article IX.C herein.

116. "Released Party" means, each of, and in each case in its capacity as such: (a) the Debtors and each of the Debtors' Estates; (b) each Debtor after the Effective Date, as a Reorganized Debtor; (c) the Committee and each of its members solely in their capacities as members of the Committee (if applicable); (d) the Consenting Capital Securities Holders; (e) each of the Delaware Trustee, the Guarantee Trustee, the Indenture Trustee, and the Institutional Trustee, each its capacity as such; (f) Catalina Finance LLP in its capacity as Prepetition Facility Secured Parties, Postpetition Facility Secured Parties, and Plan Sponsor; (g) any other Releasing Party; and (h) each Related Party of each Entity in clauses (a) through this clause (h); *provided*, that in each case an Entity shall not be a Released Party if it (i) elects to opt out of the Third-Party Release as provided on its respective Release Opt-Out Form, or (ii) timely objects to the Third-Party Release through a formal objection Filed on the docket of the Chapter 11 Cases that is not resolved before the Confirmation Order is entered.

117. "Releasing Party" means each of, and in each case in its capacity as such: (a) each Debtor; (b) each Debtor after the Effective Date, as a Reorganized Debtor; (c) the Committee and each of its members solely in their capacities as members of the Committee (if applicable); (d) the Consenting Capital Securities Holders; (e) each of the Delaware Trustee, the Guarantee Trustee, the Indenture Trustee, and the Institutional Trustee, each in its capacity as such; (f) Catalina Finance LLP in its capacity as the Prepetition Facility Secured Parties, Postpetition Secured Parties, and Plan Sponsor; (g) all Holders of Claims or Interests whether voting to accept or reject the Plan, solicited but not voting, or Unimpaired and deemed to accept the Plan (subject to the proviso at the end of this definition); (h) each Holder of a Claim in Class 6 that affirmatively opts in to the Third-Party Release as provided on its respective Release Opt-In Form; and (i) each

Related Party of each Entity in clause (a) through this clause (i) for which such Entity is legally entitled to bind such Related Party to the Third-Party Release under applicable non-bankruptcy law; *provided, that* in each case, an Entity shall not be a Releasing Party if it (x) elects to opt out of the Third-Party Release as provided on its respective Release Opt-Out Form, or (y) timely objects to the Third-Party Release through a formal objection Filed on the docket of the Chapter 11 Cases that is not resolved before the Confirmation Order is entered.

118. "Reorganized AHUSCO" means AHUSCO as reorganized as of the Effective Date in accordance with the Plan.

119. "Reorganized Debtors" means, as applicable, each of the Debtors as reorganized as of the Effective Date in accordance with the Plan.

120. "Restructuring" means the financial and operational restructuring of the Debtors, the principal terms of which are set forth in this Plan (including, for the avoidance of doubt, the Plan Supplement).

121. "Restructuring Support Agreement" means that certain Restructuring Support Agreement, dated as of June 8, 2026, to which the Debtors are party, including all exhibits, annexes, and schedules thereto, as may be amended, supplemented, or otherwise modified from time to time in accordance with the terms thereof.

122. "Restructuring Transactions" means any transaction and any actions as may be necessary or appropriate to effect the Restructuring, the issuance of all securities, notes, warrants, instruments, agreements, certificates, and other documents required to be issued or executed pursuant to the Plan, one or more inter-company mergers, consolidations, amalgamations, arrangements, continuances, restructurings, conversions, dissolutions, transfers, liquidations, or other corporate transactions, as described in Article IV.C of the Plan.

123. "Retained Causes of Action" means all Causes of Action of the Debtors that are not transferred, sold, or released pursuant to the Plan.

124. "Sale Orders" means any orders of the Bankruptcy Court approving, pursuant to section 363 of the Bankruptcy Code, the Debtors' entry into and performance under the Purchase Agreements.

125. "Schedules" means, collectively, the schedule of assets and liabilities and statement of financial affairs Filed by the Debtors pursuant to section 521 of the Bankruptcy Code, the Bankruptcy Rules, and the official bankruptcy forms, as the same may be amended, modified, or supplemented from time to time.

126. "Section 510(b) Claim(s)" means any Claim(s) subordinated by order of the Bankruptcy Court pursuant to section 510(b) of the Bankruptcy Code.

127. "Secured Claim" means a Claim: (a) secured by a valid, perfected, and enforceable Lien on collateral to the extent of the value of such collateral, as determined in accordance with section 506(a) of the Bankruptcy Code or (b) subject to a valid right of setoff pursuant to section 553 of the Bankruptcy Code to the extent of the amount subject to setoff.

128. "Securities Act" means the Securities Act of 1933, as amended, 15 U.S.C. §§ 77a–77aa, or any similar federal, state, or local law, as now in effect or hereafter amended, and the rules and regulations promulgated thereunder.

129. "Security" means any security, as defined in section 2(a)(1) of the Securities Act or section 101(49) of the Bankruptcy Code.

130. "Security Depository or Custodian" means a securities depository or custodian or any nominee for such a securities depository or custodian.

131. "SPARTA" means SPARTA Insurance Company, a Connecticut-regulated entity.

132. "SPARTA Surplus Notes" means the surplus notes issued by SPARTA to AHUSCO.

133. "Third-Party Release" means the release of Claims or Causes of Action provided by the Releasing Parties to the Released Parties, as set forth in Article IX.C herein.

134. "TruPS Cash Pool" means the aggregate amount of Cash made available by the Debtors for distribution to Holders of Allowed TruPS Claims, in the amount of $20 million.

135. "TruPS Claim" means any Claim against the Debtors arising under or in connection with (i) the Debentures; (ii) the Indentures; (iii) the Guarantee Agreements; (iv) the Trust Agreements; (v) the Trust Securities; (vi) the Indemnification Agreements; (vii) the Trusts; and (viii) any related declarations and ancillary agreements of any of the foregoing.

136. "Trust Agreement(s)" means, collectively, the Trust I Declaration of Trust, the Trust II Declaration of Trust, and the Trust III Declaration of Trust.

137. "Trust Documents" means, collectively, the Trust I Documents, the Trust II Documents, and the Trust III Documents.

138. "Trust I" means the Delaware statutory trust created pursuant to the Trust I Declaration of Trust.

139. "Trust I Capital Securities" means those certain undivided beneficial interests in the assets of Trust I comprising fifty thousand (50,000) Floating Rate Capital Securities, with an aggregated stated liquidation amount with respect to the assets of Trust I of one thousand dollars ($1,000) per capital security, issued pursuant to the Trust I Declaration of Trust.

140. "Trust I Common Securities" means those certain undivided beneficial interests in the assets of Trust I comprising one thousand five hundred forty-seven (1,547) Floating Rate Common Securities, with an aggregated stated liquidation amount with respect to the assets of Trust I of one thousand dollars ($1,000) per common security, issued pursuant to the Trust I Declaration of Trust.

141. "Trust I Debentures" means those certain Floating Rate Junior Subordinated Deferrable Interest Debentures due 2034, issued pursuant to the Trust I Indenture.

142. "Trust I Declaration of Trust" means that certain Amended and Restated Declaration of Trust, dated December 15, 2004, by and among Wilmington Trust Company, as Institutional Trustee, Wilmington Trust Company, as Delaware Trustee, AHUSCO, as Sponsor, and George P. Judd, James D. Horne, and Daniel C. Anelante, as Administrators (as further amended or supplemented from time to time).

143. "Trust I Documents" means, collectively, the Trust I Indenture, all documents evidencing Trust I Debentures, the Trust I Declaration of Trust, all documents evidencing the Trust I Capital Securities and Trust I Common Securities, the Trust I Guarantee, the Trust I Parent Guarantee, and all related and ancillary documents, agreements, and instruments, each as altered, amended, modified, or supplemented from time to time and including, without limitation, all exhibits and schedules thereto, together with any agreements executed by any of the Debtors or their Affiliates in connection therewith.

144. "Trust I Guarantee" means that certain Guarantee Agreement, by and between AHUSCO, as Guarantor, and Wilmington Trust Company, as Guarantee Trustee, dated December 15, 2004.

145. "Trust I Indenture" means that certain Indenture, by and between AHUSCO, as Issuer, and Wilmington Trust Company, as Trustee, dated December 15, 2004 (as amended, restated, amended and restated, supplemented, or otherwise modified from time to time prior to the Petition Date), pursuant to which AHUSCO issued the Trust I Debentures.

146. "Trust I Indenture Trustee" means Wilmington Trust Company and any successors thereto, as permitted by the terms set forth in the Trust I Documents, collectively in its capacities as (i) Trustee under the Trust I Indenture, (ii) Delaware Trustee and Institutional Trustee under the Trust I Declaration of Trust, and (iii) Guarantee Trustee under the Trust I Guarantee and the Trust I Parent Guarantee.

147. "Trust I Parent Guarantee" means that certain Parent Guarantee Agreement, by and between Alea Group Holdings (Bermuda) Ltd., as Guarantor, and Wilmington Trust Company, as Guarantee Trustee, dated December 15, 2004.

148. "Trust II" means the Delaware statutory trust created pursuant to the Trust II Declaration of Trust.

149. "Trust II Capital Securities" means those certain undivided beneficial interests in the assets of Trust II comprising fifty thousand (50,000) Floating Rate Capital Securities, with an aggregated stated liquidation amount with respect to the assets of Trust II of one thousand dollars ($1,000) per capital security, issued pursuant to the Trust II Declaration of Trust.

150. "Trust II Common Securities" means those certain undivided beneficial interests in the assets of Trust II comprising one thousand five hundred forty-seven (1,547) Floating Rate Common Securities, with an aggregated stated liquidation amount with respect to the assets of Trust II of one thousand dollars ($1,000) per common security, issued pursuant to the Trust II Declaration of Trust.

151. "Trust II Debentures" means those certain Floating Rate Junior Subordinated

Deferrable Interest Debentures due 2035, issued pursuant to the Trust II Indenture.

152. "Trust II Declaration of Trust" means that certain Amended and Restated Declaration of Trust, dated December 21, 2004, by and among Wilmington Trust Company, as Institutional Trustee, Wilmington Trust Company, as Delaware Trustee, AHUSCO, as Sponsor, and George P. Judd, James D. Horne, and Daniel C. Anelante, as Administrators (as further amended or supplemented from time to time).

153. "Trust II Documents" means, collectively, the Trust II Indenture, all documents evidencing Trust II Debentures, the Trust II Declaration of Trust, all documents evidencing the Trust II Capital Securities and Trust II Common Securities, the Trust II Guarantee, the Trust II Parent Guarantee, and all related and ancillary documents, agreements, and instruments, each as altered, amended, modified, or supplemented from time to time and including, without limitation, all exhibits and schedules thereto, together with any agreements executed by any of the Debtors or their Affiliates in connection therewith.

154. "Trust II Guarantee" means that certain Guarantee Agreement, by and between AHUSCO, as Guarantor, and Wilmington Trust Company, as Guarantee Trustee, dated December 21, 2004.

155. "Trust II Indenture" means that certain Indenture, by and between AHUSCO, as Issuer, and Wilmington Trust Company, as Trustee, dated December 21, 2004 (as amended, restated, amended and restated, supplemented, or otherwise modified from time to time prior to the Petition Date), pursuant to which AHUSCO issued the Trust II Debentures.

156. "Trust II Indenture Trustee" means Wilmington Trust Company and any successors thereto, as permitted by the terms set forth in the Trust II Documents, collectively in its capacities as (i) Trustee under the Trust II Indenture, (ii) Delaware Trustee and Institutional Trustee under the Trust II Declaration of Trust, and (iii) Guarantee Trustee under the Trust II Guarantee and the Trust II Parent Guarantee.

157. "Trust II Parent Guarantee" means that certain Parent Guarantee Agreement, by and between Alea Group Holdings (Bermuda) Ltd., as Guarantor, and Wilmington Trust Company, as Guarantee Trustee, dated December 21, 2004.

158. "Trust III" means the Delaware statutory trust created pursuant to the Trust III Declaration of Trust.

159. "Trust III Capital Securities" means those certain undivided beneficial interests in the assets of Trust III comprising twenty thousand (20,000) Floating Rate Capital Securities, with an aggregated stated liquidation amount with respect to the assets of Trust III of one thousand dollars ($1,000) per capital security, issued pursuant to the Trust III Declaration of Trust.

160. "Trust III Common Securities" means those certain undivided beneficial interests in the assets of Trust III comprising six hundred nineteen (619) Floating Rate Common Securities, with an aggregated stated liquidation amount with respect to the assets of Trust III of one thousand dollars ($1,000) per common security, issued pursuant to the Trust III Declaration of Trust.

161. "Trust III Debentures" means those certain Floating Rate Junior Subordinated Deferrable Interest Debentures due 2035, issued pursuant to the Trust III Indenture.

162. "Trust III Declaration of Trust" means that certain Amended and Restated Declaration of Trust, dated January 6, 2005, by and among Wilmington Trust Company, as Institutional Trustee, Wilmington Trust Company, as Delaware Trustee, AHUSCO, as Sponsor, and George P. Judd, James D. Horne, and Daniel C. Anelante, as Administrators (as further amended or supplemented from time to time).

163. "Trust III Documents" means, collectively, the Trust III Indenture, all documents evidencing Trust III Debentures, the Trust III Declaration of Trust, all documents evidencing the Trust III Capital Securities and Trust III Common Securities, the Trust III Guarantee, the Trust III Parent Guarantee, and all related and ancillary documents, agreements, and instruments, each as altered, amended, modified, or supplemented from time to time and including, without limitation, all exhibits and schedules thereto, together with any agreements executed by any of the Debtors or their Affiliates in connection therewith.

164. "Trust III Guarantee" means that certain Guarantee Agreement, by and between AHUSCO, as Guarantor, and Wilmington Trust Company, as Guarantee Trustee, dated January 6, 2005.

165. "Trust III Indenture" means that certain Indenture, by and between AHUSCO, as Issuer, and Wilmington Trust Company, as Trustee, dated January 6, 2005 (as amended, restated, amended and restated, supplemented, or otherwise modified from time to time prior to the Petition Date), pursuant to which AHUSCO issued the Trust III Debentures.

166. "Trust III Indenture Trustee" means Wilmington Trust Company and any successors thereto, as permitted by the terms set forth in the Trust III Documents, collectively in its capacities as (i) Trustee under the Trust III Indenture, (ii) Delaware Trustee and Institutional Trustee under the Trust III Declaration of Trust, and (iii) Guarantee Trustee under the Trust III Guarantee and the Trust III Parent Guarantee.

167. "Trust III Parent Guarantee" means that certain Parent Guarantee Agreement, by and between Alea Group Holdings (Bermuda) Ltd., as Guarantor, and Wilmington Trust Company, as Guarantee Trustee, dated January 6, 2005.

168. "Trust Securities" means, collectively, the Capital Securities and Common Securities.

169. "Trusts" means, collectively, Trust I, Trust II, and Trust III.

170. "U.S. Trustee" means the Office of the United States Trustee for the Southern District of Texas.

171. "U.S. Trustee Statutory Fees" means all fees due and payable pursuant to section 1930 of Title 28 of the United States Code, together with the statutory rate of interest set forth in section 3717 of Title 31 of the United States Code, to the extent applicable.

172. "Unimpaired" means, with respect to a Claim or Class of Claims, not "impaired" within the meaning of sections 1123(a)(4) and 1124 of the Bankruptcy Code.

B. **Rules of Interpretation**

For purposes of this Plan:

(a) in the appropriate context, each term, whether stated in the singular or the plural, shall include both the singular and the plural, and pronouns stated in the masculine, feminine, or neuter gender shall include the masculine, feminine, and the neuter gender;

(b) capitalized terms defined only in the plural or singular form shall nonetheless have their defined meanings when used in the opposite form;

(c) unless otherwise specified, any reference herein to a contract, lease, instrument, release, indenture, or other agreement or document being in a particular form or on particular terms and conditions means that such document shall be substantially in such form or substantially on such terms and conditions;

(d) unless otherwise specified, any reference herein to an existing document, schedule, or exhibit shall mean such document, schedule, or exhibit, as it may have been or may be amended, restated, supplemented, or otherwise modified from time to time; *provided* that any capitalized terms herein which are defined with reference to another agreement are defined with reference to such other agreement as of the date of the Plan, without giving effect to any termination of such other agreement or amendments to such capitalized terms in such other agreement following the date hereof;

(e) any reference to an Entity as a Holder of a Claim or Interest includes that Entity's successors and assigns;

(f) any references to "shareholders," "directors," and/or "officers" shall also include "members" and/or "managers," as applicable, as such terms are defined under the applicable limited liability company Laws;

(g) unless otherwise specified, all references herein to "Articles" are references to Articles hereof or hereto;

(h) unless otherwise specified, all references herein to exhibits are references to exhibits in the Plan Supplement;

(i) unless otherwise specified, the words "herein," "hereof," and "hereto" refer to the Plan in its entirety rather than to a particular portion of the Plan;

(j) captions and headings to Articles are inserted for convenience of reference only and are not intended to be a part of or to affect the interpretation of the Plan;

(k) unless otherwise specified herein, the rules of construction set forth in section 102 of the Bankruptcy Code shall apply;

(l) any term used in capitalized form herein that is not otherwise defined but that is used in the Bankruptcy Code or the Bankruptcy Rules shall have the meaning assigned to that term in the Bankruptcy Code or the Bankruptcy Rules, as the case may be;

(m) all references to docket numbers of documents Filed in the Chapter 11 Cases are references to the docket numbers under the Bankruptcy Court's CM/ECF system;

(n) all references to statutes, regulations, orders, rules of courts, and the like shall mean as amended from time to time, and as applicable to the Chapter 11 Cases, unless otherwise stated;

(o) the words "include" and "including," and variations thereof, shall not be deemed to be terms of limitation, and shall be deemed to be followed by the words "without limitation";

(p) references to "Proofs of Claim," "Holders of Claims," "Disputed Claims," and the like shall include "Proofs of Interest," "Holders of Interests," "Disputed Interests," and the like, as applicable;

(q) any immaterial effectuating provisions may be interpreted by the Reorganized Debtors in such a manner that is consistent with the overall purpose and intent of the Plan all without further notice to or action, order, or approval of the Bankruptcy Court or any other Entity (subject to the Restructuring Support Agreement and the consent rights set forth therein); and

(r) all references herein to consent, acceptance, or approval may be conveyed by counsel for the respective parties that have such consent, acceptance, or approval rights, including by electronic mail.

C. <u>Computation of Time</u>

In computing any period of time prescribed or allowed by the Plan, the provisions of Bankruptcy Rule 9006(a) will apply. Any references to the Effective Date shall mean the Effective Date or as soon as reasonably practicable thereafter unless otherwise specified herein.

D. <u>Reference to Monetary Figures</u>

All references in this Plan to monetary figures shall refer to the legal tender of the United States of America unless otherwise expressly provided.

E. <u>Controlling Document</u>

In the event of an inconsistency between this Plan and the Plan Supplement, the terms of the relevant document in the Plan Supplement shall control unless otherwise specified in such Plan Supplement document. In the event of an inconsistency between this Plan and any other instrument or document created or executed pursuant to this Plan, or between this Plan and the Disclosure Statement, this Plan shall control. The provisions of this Plan and of the Confirmation Order shall be construed in a manner consistent with each other so as to effectuate the purposes of each; *provided*, that if there is determined to be any inconsistency between any provision of this Plan and any provision of the Confirmation Order that cannot be so reconciled, then, solely to the extent of such inconsistency, the provisions of the Confirmation Order shall govern, and any such provisions of the Confirmation Order shall be deemed a modification of this Plan. Notwithstanding anything to the contrary, the rights, claims, liens, priorities, protections, remedies, releases, stipulations, adequate protection, and obligations of the Prepetition Facility Secured Parties and the Postpetition Facility Secured Parties shall remain in full force and effect except to the extent modified pursuant to the Plan, this Confirmation Order and the Financing Orders. In the event of any inconsistency among this Plan, the Confirmation Order, and the Financing Orders with respect to the foregoing, the Financing Orders shall control, except to the extent expressly modified by the Confirmation Order with respect to the treatment of the Prepetition Facility Claims or Postpetition Facility Claims under this Plan.

ARTICLE II.
ADMINISTRATIVE CLAIMS, PRIORITY TAX CLAIMS, AND STATUTORY FEES

In accordance with section 1123(a)(1) of the Bankruptcy Code, Administrative Claims (including Postpetition Facility Claims, Adequate Protection Claims and Professional Fee Claims) and Priority Tax Claims have not been classified and, thus, are excluded from the Classes of Claims and Interests set forth in Article III hereof.

A. Administrative Claims

Except to the extent that a Holder of an Allowed Administrative Claim and the Debtors or the Reorganized Debtors, as applicable, agree to a different treatment, each Holder of an Allowed Administrative Claim (other than a Postpetition Facility Claim or Professional Fee Claim) shall receive, in full and final satisfaction of such Claim, an amount of Cash equal to the amount of such Allowed Administrative Claim in accordance with the following: (i) if Allowed on or prior to the Effective Date, then on the Effective Date or as soon as reasonably practicable thereafter, (ii) if not Allowed as of the Effective Date, then no later than thirty (30) days after the date on which an order Allowing such Administrative Claim becomes a Final Order, or (iii) at such time and upon such terms as set forth in a Final Order of the Bankruptcy Court.

Notwithstanding any prior Filing or Proof of Claim, parties seeking the allowance and payment of Administrative Claims (other than Postpetition Facility Claims, Professional Fee Claims or Adequate Protection Claims) must File and serve on the Debtors and their counsel a request for payment of Administrative Claim by no later than the Administrative Claims Bar Date pursuant to the procedures set forth in the Confirmation Order and the notice of the occurrence of the Effective Date. The burden of proof for the allowance of Administrative Claims (other than Professional Fee Claims) remains on the Holder of the Administrative Claims.

Except as otherwise provided herein, holders of Administrative Claims (other than Postpetition Facility Claims, Professional Fee Claims, or Adequate Protection Claims) that do not File and serve a Proof of Claim or application for payment of administrative expenses requesting the allowance of an Administrative Claim by the Administrative Claims Bar Date shall be forever barred, estopped, and enjoined from asserting Administrative Claims against the Debtors, the Reorganized Debtors, the Estates, or the Debtors' assets and properties, and any Administrative Claims (other than Postpetition Facility Claims,

Professional Fee Claims, or Adequate Protection Claims) shall be deemed disallowed as of the Effective Date unless otherwise ordered by the Bankruptcy Court.

B. Postpetition Facility Claims

1. Allowance of Postpetition Facility Claims.

On the Effective Date, the Postpetition Facility Claims shall be Allowed as superpriority administrative expense claims pursuant to section 364(c)(1) of the Bankruptcy Code and the Financing Orders in the aggregate amount of all obligations outstanding under the Postpetition Facility as of the Effective Date, including the aggregate outstanding principal amount of all loans and other extensions of credit thereunder (up to the Postpetition Commitment), plus all accrued and unpaid interest, fees, costs, premiums (if any), indemnification obligations, and other amounts arising and payable under, or otherwise owing under or in connection with, the Financing Orders and the Postpetition Facility Documents. The amount of the Allowed Postpetition Facility Claims shall not be subject to objection, challenge, reduction, offset, avoidance, setoff, recharacterization, impairment, subordination, counterclaim, cross-claim, defense, or disallowance under applicable law.

2. Treatment of Postpetition Facility Claims.

Except to the extent that the Postpetition Facility Lender agrees to less favorable treatment, on the Effective Date each Holder of an Allowed Postpetition Facility Claim shall receive, in full and final satisfaction of such Claim, either (i) payment in full in Cash, or (ii) with the agreement of the Debtors and the Postpetition Facility Lender, the same treatment (or any combination thereof of treatment) afforded to Allowed Prepetition Facility Claims under Article III.B.3 of this Plan, including its *Pro Rata* share of the Prepetition Facility Cash Pool, a replacement note, conversion or contribution of such Claim into equity of Reorganized AHUSCO, and/or Reinstatement.

3. No Proof of Claim; Release of Liens.

Holders of Postpetition Facility Claims shall not be required to File a proof of claim or request for payment of an Administrative Claim. Upon indefeasible satisfaction of the Allowed Postpetition Facility Claims in accordance with this Plan, all Liens and security interests securing the Postpetition Facility shall be automatically released and discharged.

4. Preservation of Fees, Expenses, and Indemnities.

For the avoidance of doubt, nothing in the Plan shall release, impair, or limit any accrued or contingent indemnification obligations, reimbursement obligations, expense reimbursement obligations, fee obligations, or similar obligations owing to the Prepetition Facility Secured Parties or Postpetition Facility Secured Parties unless and until such obligations are indefeasibly satisfied in full or otherwise expressly waived in writing by the affected party.

5. Survival of Postpetition Liens and Superpriority Claims.

In the event any or all of the Chapter 11 Cases are converted to cases under chapter 7 of the Bankruptcy Code or dismissed, or a trustee is appointed in any of the Chapter 11 Cases, any Postpetition Liens, the Adequate Protection Replacement Liens, the Postpetition Superpriority Claims, or Adequate Protection Superpriority Claims (each as defined in the Financing Orders) shall each continue in full force and effect and shall maintain their respective priorities as provided in the Financing Orders.

C. Professional Fee Claims

1. Final Fee Applications and Payment of Professional Fee Claims

All Professional Persons (other than OCPs) seeking awards by the Bankruptcy Court of compensation for services rendered or reimbursement of expenses incurred through and including the Confirmation Date under sections 327, 328, 330, 331, 503(b)(2), 503(b)(3), 503(b)(4), 503(b)(5), or 1103 of the Bankruptcy Code shall: (a) File, on or before the date that is forty-five (45) days after the Confirmation Date, their respective applications for final allowances of compensation for services rendered and reimbursement of expenses incurred; and (b) be paid in full, in Cash, from the Professional Fee Reserve, or, if the amount in the Professional Fee Reserve is not sufficient to pay such Claims, by the Reorganized Debtors, in such amounts as are Allowed by the Bankruptcy Court or authorized to be paid in accordance with the order(s) relating to or Allowing any such Professional Fee Claim. Objections to Professional Fee Claims must be Filed and served no later than twenty-one (21) days after the Filing of the Professional Fee Claim.

2. Administrative Claims of OCPs

All requests for payment of Claims of OCPs shall be made pursuant to the OCP Order. To the extent any Claims of the OCPs have not been Allowed and paid pursuant to the OCP Order on or before the Effective Date, the Debtors shall establish the OCP Reserve, and the amount of Claims owing to the OCPs shall be paid in Cash to such OCPs from the OCP Reserve as soon as reasonably practicable after such Claims are Allowed pursuant to the OCP Order.

3. Post-Confirmation Date Fees and Expenses

Except as otherwise specifically provided in the Plan, from and after the Confirmation Date, the Debtors or the Reorganized Debtors, as applicable, shall, in the ordinary course of business and without any further notice to or action, order, or approval of the Bankruptcy Court, pay in Cash the reasonable and documented legal, professional, or other fees and expenses related to implementation of the Plan and Consummation incurred by the Debtors, the Committee, or Reorganized Debtors, as applicable. Upon the Confirmation Date, any requirement that Professionals comply with sections 327 through 331, 363, and 1103 of the Bankruptcy Code in seeking retention or compensation for services rendered after such date shall terminate, and the Debtors, or Reorganized Debtors, as applicable, may employ and pay any Professional in the ordinary course of business without any further notice to or action, order, or approval of the Bankruptcy Court.

4. Professional Fee Reserve

Professionals shall reasonably estimate their unpaid Professional Fee Claims and other unpaid fees and expenses incurred in rendering services to the Debtors before and as of the

Confirmation Date, and shall deliver such estimate to the Debtors no later than two (2) Business Days before the Confirmation Date; *provided*, that such estimate shall not be deemed to limit the amount of the fees and expenses that are the subject of the Professionals' final request for payment of Filed Professional Fee Claims. If a Professional does not provide an estimate, the Debtors may estimate the unpaid and unbilled fees and expenses of such Professional. The Debtors shall fund and reserve the Professional Fee Reserve until payment in full of all Allowed Professional Fee Claims. If the Professional Fee Reserve is insufficient to fund the full Allowed amounts of Professional Fee Claims, the remaining unpaid Allowed Professional Fee Claims shall be paid by the Reorganized Debtors in Cash. For the avoidance of doubt, the Professional Fee Reserve cannot be used to pay any secured, priority, or other Administrative Claims until all Professional Fee Claims are satisfied or otherwise reserved for.

D. Indenture Trustee Fees

The Debtors or the Reorganized Debtors, as applicable, shall pay in Cash the reasonable and documented Indenture Trustee Fees incurred, or estimated to be incurred, up to and including the Effective Date, without any requirement to file a fee application with the Bankruptcy Court and without any requirement for review or approval by the Bankruptcy Court or any Entity, on or as soon as reasonably practicable after the Effective Date. The Indenture Trustee Fees to be paid on the Effective Date shall be estimated prior to and as of the Effective Date, and such estimates shall be delivered (in the form of a summary invoice and without the need for itemized time detail) to the Debtors at least three (3) Business Days prior to the anticipated Effective Date; *provided*, that such estimate shall not be considered an admission or limitation with respect to the Indenture Trustee Fees. To the extent the Debtors dispute any Indenture Trustee Fees (including attorneys' fees and expenses) and such dispute cannot be consensually resolved, the Bankruptcy Court may determine the dispute.

In addition, within thirty (30) days after presentation of an invoice generally describing the services rendered (but without the need for itemized time detail), the Debtors or the Reorganized Debtors, as applicable, shall pay all reasonable and documented Indenture Trustee Fees related to implementation of the Plan, including, without limitation, making (or directing) distribution on account of the TruPS Claims, without any requirement for review or approval by the Bankruptcy Court or any Entity.

Notwithstanding anything in the Plan to the contrary, to the extent any Claim held by Wilmington Trust Company, in its capacities as Delaware Trustee, Indenture Trustee, Institutional Trustee, and/or Guarantee Trustee, constitutes Indenture Trustee Fees, such Claim shall be governed exclusively by this Article II.D, and the Indenture Trustee shall not be required to File a Proof of Claim, or otherwise participate in the Class 5 General Unsecured Claims process set forth in Article III.B.5 hereof, on account of such Indenture Trustee Fees.

E. Priority Tax Claims

On the Effective Date, or as soon as reasonably practicable thereafter, except to the extent a Holder of an Allowed Priority Tax Claim and the Debtors or the Reorganized Debtors, as applicable, agree to less favorable treatment for such Holder, in full and final satisfaction of the Allowed Priority Tax Claim, each Holder thereof will receive regular installment payments in Cash of a total value, as of the Effective Date of the Plan, equal to the Allowed amount of such Claim over a period ending not later than five (5) years after the Petition Date and in a manner not less favorable than the most favored nonpriority unsecured claim provided for in the Plan.

F. U.S. Trustee Statutory Fees

All U.S. Trustee Statutory Fees due and payable, pursuant to 28 U.S.C. § 1930(a), prior to the Effective Date shall be paid by the Debtors (or the Reorganized Debtors on behalf of each of the Debtors) on the Effective Date. On and after the Effective Date, the Reorganized Debtors shall pay any and all U.S. Trustee Statutory Fees when due and payable, and shall File with the Bankruptcy Court quarterly reports in a form reasonably acceptable to the U.S. Trustee. Each of the Debtors and the Reorganized Debtors, as applicable, shall remain obligated to File post-confirmation quarterly reports and to pay quarterly fees to the U.S. Trustee until the earliest of that particular Debtor's case being closed, dismissed, or converted to a case under chapter 7 of the Bankruptcy Code. Notwithstanding anything to the contrary herein, the U.S. Trustee shall not be required to File a Proof of Claim or any other request for payment of quarterly fees.

ARTICLE III.
CLASSIFICATION AND TREATMENT OF CLAIMS AND INTERESTS

A. Classification of Claims and Interests

Except for the Claims addressed in Article II herein, all Claims and Interests are classified in the Classes set forth below in accordance with sections 1122 and 1123(a)(1) of the Bankruptcy Code. A Claim or an Interest is classified in a particular Class only to the extent that the Claim or Interest qualifies within the description of that Class and is classified in another Class to the extent that any portion of the Claim or Interest qualifies within the description of such other Class. A Claim also is classified in a particular Class for the purpose of receiving distributions under the Plan only to the extent that such Claim is an Allowed Claim in that Class and has not been otherwise paid, released, or satisfied at any time.

The classification of Claims against and Interests in the Debtors pursuant to the Plan is as follows:

Class	Claims and Interests	Status	Voting Rights
Class 1	Other Secured Claims	Unimpaired	Not Entitled to Vote (Deemed to Accept)
Class 2	Other Priority Claims	Unimpaired	Not Entitled to Vote (Deemed to Accept)
Class 3	Prepetition Facility Claims	Impaired	Entitled to Vote
Class 4	TruPS Claims	Impaired	Entitled to Vote

Class	Claims and Interests	Status	Voting Rights
Class 5	General Unsecured Claims	Unimpaired	Not Entitled to Vote (Deemed to Accept)
Class 6	Section 510(b) Claims	Impaired	Not Entitled to Vote (Deemed to Reject)
Class 7	Intercompany Claims	Unimpaired/Impaired	Not Entitled to Vote (Deemed to Accept or Reject)
Class 8	Intercompany Interests	Unimpaired/Impaired	Not Entitled to Vote (Deemed to Accept or Reject)

B. Treatment of Claims and Interests

Each Holder of an Allowed Claim or Allowed Interest, as applicable, shall receive under the Plan the treatment described below in full and final satisfaction, settlement, release, and discharge of and in exchange for such Holder's Allowed Claim or Allowed Interest, except to the extent different treatment is agreed to by the Debtors or the Reorganized Debtors, as applicable, and the Holder of such Allowed Claim or Allowed Interest, as applicable. Unless otherwise indicated, the Holder of an Allowed Claim or Allowed Interest, as applicable, shall receive such treatment on the Effective Date or as soon as reasonably practicable thereafter.

1. **Class 1 – Other Secured Claims**

a. *Classification*: Class 1 consists of all Other Secured Claims against the Debtors.

b. *Treatment*: On the Effective Date, each Holder of an Allowed Other Secured Claim shall receive, in full and final satisfaction of such Allowed Other Secured Claim, unless otherwise agreed to by such Holder:

i) payment in full in Cash in an amount equal to its Allowed Other Secured Claim;

ii) the collateral securing its Allowed Other Secured Claim;

iii) Reinstatement of its Allowed Other Secured Claim; or

iv) such other treatment rendering its Allowed Other Secured Claim Unimpaired in accordance with section 1124 of the Bankruptcy Code.

c. *Voting*: Class 1 is Unimpaired, and Holders of Other Secured Claims are conclusively presumed to have accepted the Plan pursuant to section 1126(f) of the Bankruptcy

Code. Therefore, Holders of Class 1 Other Secured Claims are not entitled to vote to accept or reject this Plan.

2. **Class 2 – Other Priority Claims**

a. *Classification*: Class 2 consists of all Other Priority Claims against the Debtors.

b. *Treatment*: On the Effective Date, in full and final satisfaction of such Allowed Other Priority Claim, unless otherwise agreed to by such Holder, shall be paid in full in Cash or in the ordinary course of business as and when due, or otherwise receive treatment consistent with the provisions of section 1129(a) of the Bankruptcy Code.

c. *Voting*: Class 2 is Unimpaired, and Holders of Other Priority Claims are conclusively presumed to have accepted the Plan pursuant to section 1126(f) of the Bankruptcy Code. Therefore, Holders of Class 2 Other Priority Claims are not entitled to vote to accept or reject this Plan.

3. **Class 3 – Prepetition Facility Claims**

a. *Classification*: Class 3 consists of all Prepetition Facility Claims against the Debtors.

b. *Allowance*. The Prepetition Facility Claims are Allowed in the amount of $160 million in aggregate outstanding principal amount, plus accrued but unpaid interest to and including the Petition Date, plus all non-contingent fees, costs, premiums (if any), reimbursement obligations, indemnification obligations, hedging obligations, and other amounts arising and payable under, or otherwise owing under or in connection with, the Prepetition Facility Agreement and the Financing Orders, as of the Effective Date and the amount of Allowed Prepetition Facility Claims shall not be subject to objection, challenge, reduction, offset, avoidance, setoff, recharacterization, impairment, subordination (whether equitable, contractual, or otherwise), counterclaim, cross-claim, defense, or disallowance whether under the Financing Orders or otherwise under applicable law.

c. *Treatment*: On the Effective Date, except to the extent that a Holder of an Allowed Prepetition Facility Claim agrees to less favorable treatment, each Holder of an Allowed Prepetition Facility Claim shall be entitled to receive, in full and final satisfaction of such Allowed Prepetition Facility Claim, one or a combination of the following, in each case as agreed by the Debtors and the applicable Holder of such Allowed Prepetition Facility Claim:

i) its Pro Rata share of the Prepetition Facility Cash Pool;

ii) a replacement note, in an amount and on terms and conditions satisfactory to the Debtors and the Prepetition Facility Lender;

iii) the conversion of its Allowed Prepetition Facility Claim into equity of Reorganized AHUSCO or contribution by the

Prepetition Facility Lender of some or all of its Allowed Prepetition Facility Claim into the capital of Reorganized AHUSCO (as determined by the Debtors and the Plan Sponsor); and/or

iv) Reinstatement of its Allowed Prepetition Facility Claim.

d. *Voting*: Class 3 is Impaired under this Plan and Holders of Allowed Claims in Class 3 are entitled to vote to accept or reject this Plan.

4. **Class 4 – TruPS Claims**

a. *Classification*: Class 4 consists of all TruPS Claims against the Debtors.

b. *Allowance*: The TruPS Claims are Allowed in the amount of \$120,000,000 in aggregate outstanding principal amount of Debentures, plus accrued but unpaid interest to and including the Petition Date, plus all non-contingent fees, costs, premiums (if any), reimbursement obligations, indemnification obligations, hedging obligations, and other amounts arising and payable as of the Petition Date under and in accordance with the Indentures and Trust Documents and the amount of Allowed TruPS Claims shall not be subject to objection, challenge, reduction, offset, avoidance, setoff, recharacterization, impairment, subordination (whether equitable, contractual, or otherwise), counterclaim, cross-claim, defense, or disallowance under applicable law.

c. *Treatment*: On the Effective Date, except to the extent that a Holder of an Allowed TruPS Claim agrees to less-favorable treatment, the Indenture Trustee, for the ratable benefit of the Holders of the Allowed TruPS Claims and itself, shall receive, in full and final satisfaction, settlement, release, and discharge of the Allowed TruPS Claims, the TruPS Cash Pool, for further distribution by the Indenture Trustee to such Holders in accordance with the terms of the Indentures and related Trust Documents. Each Holder's Pro Rata share will be calculated using only the aggregate principal amount owed to such Holder under the Trust Securities; provided that, solely for the purposes of distributions from the TruPS Cash Pool, the Prepetition Facility Lender or its assignee shall voluntarily waive its right to distribution from the TruPS Cash Pool with respect to TruPS Claims held by it or its Affiliates (which waiver shall be deemed a voluntary election and not a subordination, forfeiture, or impairment of any other right of the Prepetition Facility Lender hereunder or under the Prepetition Facility), and its Pro Rata share shall be reallocated Pro Rata to all other Holders of Allowed TruPS Claims. For the avoidance of doubt, amounts received by the Indenture Trustee on account of the Allowed TruPS Claims will be subject to the Indenture Trustee Charging Lien.

d. *Voting*: Class 4 is Impaired under this Plan and Holders of Allowed Claims in Class 4 are entitled to vote to accept or reject this Plan.

5. **Class 5 – General Unsecured Claims**

a. *Classification*: Class 5 consists of all General Unsecured Claims against the Debtors.

b. *Treatment*: On the Effective Date, except to the extent that a Holder of an Allowed General Unsecured Claim agrees to less favorable treatment, in full and final satisfaction, settlement, release, and discharge of such Claim, each Allowed General Unsecured Claim shall be Reinstated.

c. *Voting*: Class 5 is Unimpaired, and Holders of General Unsecured Claims are conclusively presumed to have accepted the Plan pursuant to section 1126(f) of the Bankruptcy Code. Therefore, Holders of Class 5 General Unsecured Claims are not entitled to vote to accept or reject this Plan.

6. **Class 6 – Section 510(b) Claims**

a. *Classification*: Class 6 consists of all Section 510(b) Claims against the Debtors.

b. *Treatment*: On the Effective Date, all Section 510(b) Claims shall be subordinated in right of payment to all Allowed Claims, and the Holders thereof shall not receive or retain any property on account of such Claims under the Plan.

c. *Voting*: Class 6 is Impaired, and Holders of Section 510(b) Claims are conclusively deemed to have rejected the Plan pursuant to section 1126(g) of the Bankruptcy Code. Therefore, Holders of Class 6 Section 510(b) Claims are not entitled to vote to accept or reject this Plan.

7. **Class 7 – Intercompany Claims**

a. *Classification*: Class 7 consists of all Intercompany Claims between and among the Debtors.

b. *Treatment*: On the Effective Date, any Allowed Intercompany Claim shall be reinstated, set off, distributed, contributed, cancelled, or released or otherwise addressed at the option of the Debtors with the consent of the Plan Sponsor, without any distribution.

c. *Voting*: Class 7 is either Unimpaired or Impaired under this Plan. Holders of Intercompany Claims that are Unimpaired are conclusively presumed to have accepted this Plan pursuant to section 1126(f) of the Bankruptcy Code. Holders of Claims in Class 7 that are Impaired are conclusively presumed to have rejected this Plan pursuant to section 1126(g) of the Bankruptcy Code. Therefore, such Holders of Class 7 Intercompany Claims are not entitled to vote to accept or reject this Plan.

8. **Class 8 – Intercompany Interests**

a. *Classification*: Class 8 consists of all Intercompany Interests in the Debtors.

b. *Treatment*: On the Effective Date, any Intercompany Interest shall be Reinstated (subject, as applicable, to dilution or replacement by the equity interests granted to

Holders of Prepetition Facility Claims) or otherwise addressed at the option of the Debtors with the consent of the Plan Sponsor, without any distribution.

c. *Voting*: Class 8 is either Unimpaired or Impaired under this Plan. Holders of Intercompany Interests that are Unimpaired are conclusively presumed to have accepted this Plan pursuant to section 1126(f) of the Bankruptcy Code. Holders of Claims in Class 8 that are Impaired are conclusively presumed to have rejected this Plan pursuant to section 1126(g) of the Bankruptcy Code. Therefore, Holders of Class 8 Intercompany Interests are not entitled to vote to accept or reject this Plan.

C. Reservation of Rights Regarding Claims and Interests

Except as otherwise provided in this Plan or in other Final Orders of the Bankruptcy Court, nothing under this Plan shall affect the rights of the Debtors or the Reorganized Debtors with respect to any Claims or Interests, including all legal and equitable defenses to, or setoffs or recoupments against, any such Claims or Interests.

D. Elimination of Vacant Classes

Any Class that, as of the commencement of the Confirmation Hearing, does not have at least one Holder of a Claim or Interest that is Allowed in an amount greater than zero for voting purposes shall be considered vacant, deemed eliminated from this Plan for purposes of voting to accept or reject this Plan, and disregarded for purposes of determining whether this Plan satisfies section 1129(a)(8) of the Bankruptcy Code with respect to such Class.

E. Voting Classes, Presumed Acceptance by Non-Voting Classes

With respect to each Debtor, if a Class contains Claims eligible to vote and no Holder of Claims eligible to vote in such Class votes to accept or reject this Plan, this Plan shall be presumed accepted by the Holders of such Claims in such Class.

F. Controversy Concerning Impairment

If a controversy arises as to whether any Claim or any Class of Claims is Impaired, the Bankruptcy Court shall, after notice and a hearing, determine such controversy on or before the Confirmation Hearing.

G. Subordination of Claims and Interests

The allowance, classification, and treatment of all Allowed Claims and Interests and the respective distributions and treatments under the Plan shall take into account and conform to the relative priority and rights of the Claims and Interests in each Class in connection with any contractual, legal, and equitable subordination rights relating thereto, whether arising under general principles of equitable subordination, contract, section 510(b) of the Bankruptcy Code, or otherwise. Pursuant to section 510 of the Bankruptcy Code, the Debtors or Reorganized Debtors (as applicable) reserve the right to re-classify any Allowed Claim or Allowed Interest in accordance with any contractual, legal, or equitable subordination relating thereto.

H. Confirmation Pursuant to Sections 1129(a)(10) and 1129(b) of the Bankruptcy Code

Section 1129(a)(10) of the Bankruptcy Code shall be satisfied for purposes of the Confirmation Order by acceptance of the Plan by one or more of the Classes entitled to vote pursuant to Article III.B of the Plan. The Debtors hereby request confirmation of the Plan under section 1129(b) of the Bankruptcy Code with respect to any Class that is deemed to reject the Plan pursuant to section 1126(g) of the Bankruptcy Code. The Debtors reserve the right to request confirmation of the Plan under section 1129(b) of the Bankruptcy Code with respect to any voting Class that votes to reject the Plan.

I. Postpetition Interest on Claims

Except as required by applicable bankruptcy law or otherwise expressly provided in the Plan, postpetition interest will not accrue or be payable on account of any Claim.

ARTICLE IV.
MEANS FOR IMPLEMENTATION OF THE PLAN

A. General Settlement of Claims and Interests

Pursuant to Section 1123(b)(3)(A) of the Bankruptcy Code and Bankruptcy Rule 9019, the Plan shall be deemed a motion to approve, and the provisions of the Plan will constitute a good faith compromise and settlement of, all Claims or controversies held by the Debtors and the Holders of Claims and Interests that are settled by this Plan. The entry of the Confirmation Order will constitute the Bankruptcy Court's approval, as of the Effective Date, of the compromise or settlement of all such Claims or controversies and the Bankruptcy Court's finding that such compromise or settlement is in the best interests of the Debtors and their Estates, and is fair, equitable and reasonable. Notwithstanding any other provision in the Plan, the settlements are approved among the parties that have agreed to them (among any other party who has expressly entered into a written settlement), and the treatment of Claims and Interests is being afforded pursuant to the Confirmation Order by satisfying the requirements of Section 1129. Subject to Article VI hereof, all distributions made to Holders of Allowed Claims and Allowed Interests (as applicable) in any Class are intended to be and shall be final sources of consideration for distributions under this Plan.

B. Sources of Consideration for Distributions

Subject to the provisions of the Plan concerning the Professional Fee Reserve, distributions under the Plan shall be funded by (i) the Debtors' Cash on hand**, (**ii) Cash drawn from the Prepetition Facility, and/or (iii) proceeds from the sale of the Debtors' assets, including the Private Sales, if any. Cash payments to be made pursuant to the Plan will be made by the Disbursing Agent, as applicable. The Debtors and Reorganized Debtors will be entitled to transfer funds between and among themselves as they determine to be necessary or appropriate to enable the Debtors or Reorganized Debtors, as applicable, to satisfy their obligations under the Plan. Except as set forth herein, any changes in intercompany account balances resulting from such transfers will be accounted for and settled in accordance with the Debtors' historical intercompany account settlement practices and will not violate the terms of the Plan.

C. Restructuring Transactions.

On or before the Effective Date, the applicable Debtors or the Reorganized Debtors (and their respective officers, directors, members, or managers (as applicable)) shall enter into and shall take any actions as may be necessary or appropriate to effect the Restructuring Transactions and may take all actions as may be necessary or appropriate to effect any transaction described in, approved by, contemplated by, or necessary to effectuate the Plan that are consistent with and pursuant to the terms and conditions of the Plan and the Restructuring Support Agreement (and without the need for any approvals, authorizations, or consents except for those expressly required pursuant to the Plan or Restructuring Support Agreement, respectively). These actions to implement the Restructuring Transactions may include: (i) the execution and delivery of appropriate agreements or other documents of merger, amalgamation, consolidation, restructuring, conversion, disposition, transfer, arrangement, continuance, dissolution, sale, purchase, or liquidation containing terms that are consistent with the terms of the Plan and the Restructuring Support Agreement, and that satisfy the applicable requirements of applicable Law and any other terms to which the applicable Entities may agree; (ii) the execution and delivery of appropriate instruments of transfer, assignment, assumption, or delegation of any asset, property, right, liability, debt, or obligation on terms consistent with the terms of the Plan and the Restructuring Support Agreement, and having other terms for which the applicable parties agree; (iii) the filing of appropriate certificates or articles of incorporation, formation, reincorporation, merger, consolidation, conversion, amalgamation, arrangement, continuance, or dissolution pursuant to applicable state or provincial Law; and (iv) all other actions that the applicable Entities determine to be necessary, including making filings or recordings that may be required by applicable Law in connection with the Plan and Restructuring Support Agreement. All Holders of Claims and Interests receiving distributions pursuant to the Plan and all other necessary parties in interest, including any and all agents thereof, shall prepare, execute, and deliver any agreements or documents, including any subscription agreements, and take any other actions as the Debtors (with the consent of the Plan Sponsor) may determine are necessary or advisable, including by voting and/or exercising any powers or rights available to such Holder, including at any board, or creditors', or shareholders' meeting (including any special meeting), to effectuate the provisions and intent of the Plan.

The Confirmation Order shall, and shall be deemed to, pursuant to sections 363 and 1123 of the Bankruptcy Code, authorize, among other things, all actions as may be necessary or appropriate to effect any transaction described in, contemplated by, or necessary to effectuate the Plan.

On the Effective Date or as soon as reasonably practicable thereafter, the Reorganized Debtors shall issue all notes, instruments, certificates, and other documents required to be issued pursuant to the Restructuring Transactions, if any. The Reorganized Debtors shall be authorized to adopt any other agreements, documents, and instruments and to take any other actions contemplated under the Plan as necessary to consummate the Plan.

D. Continued Corporate Existence

Except as otherwise provided in the Plan or any agreement, instrument, or other document incorporated in the Plan or the Plan Supplement, each Debtor shall continue to exist after the

Effective Date as a separate corporate Entity, limited liability company, partnership, or other organization, as the case may be, with all the powers of a corporation, limited liability company, partnership, or other business organization, as the case may be, pursuant to the applicable Law in the jurisdiction in which each applicable Debtor is incorporated or formed and pursuant to the respective Organizational Documents (or other formation documents) in effect prior to the Effective Date, except to the extent such Organizational Document (or other formation documents) is amended under the Plan or otherwise, in each case, consistent with the Plan, and to the extent such documents are amended in accordance therewith, such documents are deemed to be amended pursuant to the Plan and require no further action or approval (other than any requisite filings required under applicable state, provincial, or federal Law). After the Effective Date, one or more of the Reorganized Debtors may be disposed of, dissolved, wound down, or liquidated without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules.

1. Directors and Officers of the Reorganized Debtors

Except as otherwise provided in the Plan or any agreement, instrument, or other document incorporated in the Plan or the Plan Supplement, the existing directors and officers of the Debtors shall serve in their current capacities with regard to each applicable Reorganized Debtor.

2. Organizational Documents

Except as otherwise provided in the Plan or any agreement, instrument, or other document incorporated in the Plan or the Plan Supplement, the Organizational Documents of each Debtor shall remain in full force and effect with regard to each applicable Reorganized Debtor.

After the Effective Date, the Reorganized Debtors may amend and restate their respective Organizational Documents in accordance with the terms thereof without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code and Bankruptcy Rules, and the Reorganized Debtors may file such amended certificates, articles of incorporation, or such other applicable formation documents and other constituent documents as permitted by the Laws of the respective states, provinces, or countries of incorporation or formation and the Organizational Documents.

3. Reorganized Debtors

From and after the Effective Date, the Reorganized Debtors, subject to any applicable limitations set forth in any post-Effective Date agreement, or any document governing treatment of the Prepetition Facility Claims or Postpetition Facility Claims under the Plan, shall have the right and authority without further order of the Bankruptcy Court to raise additional capital and obtain additional financing, as the governing bodies of the applicable Reorganized Debtors deem appropriate.

E. <u>Vesting of Assets in the Reorganized Debtors</u>

Except as otherwise provided in the Confirmation Order, the Plan, or any agreement, instrument, or other document incorporated in, or entered into in connection with or pursuant to, the Plan or Plan Supplement, on the Effective Date, all property in each Estate, all Causes of

Action, and any property acquired by any of the Debtors pursuant to the Plan shall vest in each respective Reorganized Debtor, free and clear of all Liens, Claims, charges, or other encumbrances. On and after the Effective Date, except as otherwise provided in the Plan, each Reorganized Debtor may operate its business and may use, acquire, or dispose of property and compromise or settle any Claims, Interests, or Causes of Action without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules.

F. Cancellation of Existing Securities and Agreements

Except for the purpose of evidencing a right to a distribution under the Plan and except as otherwise set forth in the Plan or the Plan Supplement, on the Effective Date, all agreements, instruments, and other documents (including, without limitation, the Trust Documents) evidencing any Claim or Interest (other than for agreements, instruments, notes, certificates, indentures, mortgages, security documents, and other instruments or documents governing, relating to, and/or evidencing (a) any Intercompany Claims or Intercompany Interests that are not modified by this Plan, and (b) any Allowed Claim that is Reinstated under this Plan) and any rights of any Holder in respect thereof shall be deemed canceled, terminated, surrendered, and of no force or effect and the obligations of the Debtors and the Indenture Trustee, as applicable, thereunder shall be deemed fully satisfied, released, and discharged, without further act or action under any applicable agreement, law, regulation, order, or rule; *provided, however*, that notwithstanding the occurrence of the Effective Date, such cancelled agreements, instruments, and other documents (including, without limitation, the Trust Documents) shall continue in effect solely for the purposes of (a) allowing Holders of Claims or Interests (including, without limitation, Allowed TruPS Claims) to receive and accept their respective distributions under the Plan on account of such Claims and Interests (with all Allowed TruPS Claims being distributed to (or at the direction of) the Indenture Trustee), if any, subject to the Indenture Trustee Charging Lien; and (b) allowing and preserving the rights of the Disbursing Agent and the Indenture Trustee, respectively, to (1) receive and make distributions on account of such Claims or Interests, subject to (as applicable) the Indenture Trustee Charging Lien; (2) assert or maintain any rights the Disbursing Agent and the Indenture Trustee, respectively, may have against any money or property distributable or allocable to Holders of such Claims or Interests, including, without limitation, the Indenture Trustee Charging Lien; (3) receive compensation and reimbursement for any documented fees and expenses incurred in connection with the implementation, Consummation, and defense of the Plan (including, without limitation, the Indenture Trustee Fees); (4) preserve, maintain, enforce, and exercise any right or obligation to compensation, indemnification, expense reimbursement, or contribution, or subrogation, or any other claim or entitlement that the Disbursing Agent or the Indenture Trustee, respectively, may have under the Plan, the Trust Documents, or any other related agreement; and (5) preserve the rights of the Disbursing Agent and the Indenture Trustee, respectively, to appear and be heard in the Chapter 11 Cases or in any proceeding in the Bankruptcy Court or any other court, including, without limitation, to enforce any obligations owed to the Disbursing Agent or the Indenture Trustee, as applicable, under the Plan, the Confirmation Order, or other documents incorporated therein. Except as provided in the Plan or the Confirmation Order, or as may be necessary to effectuate the terms of the Plan, on the Effective Date, the Indenture Trustee and its respective agents, successors, and assigns, shall be automatically and fully discharged and released of all of their duties and obligations associated with the Trust Documents. The Holders of or parties to such canceled instruments, Securities, and other documentation shall have no rights arising from or related to such instruments, Securities, or other documentation or the cancellation thereof, except the rights provided for pursuant to the Plan. For the avoidance of doubt, to the extent the Prepetition Facility Claims or Postpetition Facility Claims are Reinstated, the Prepetition Facility Documents, Postpetition Facility Documents and any documents evidencing or securing any Prepetition Facility Claim or Postpetition Facility Claim shall not be cancelled, released, discharged, modified, or otherwise affected.

All Distributions made under the Plan or on account of Allowed TruPS Claims shall be made to (or at the direction) of the Indenture Trustee. Upon the final distribution on account of the Debentures, (i) the Debentures shall thereafter be deemed to be null, void, and worthless, and (ii) at the request of the Indenture Trustee, the applicable Security Depository or Custodian shall take down the relevant position relating to the Debentures without any requirement of indemnification or security on the part of the Debtors or the Indenture Trustee.

G. Cancellation of Certain Existing Security Interests

Except as otherwise provided in the Plan, the Restructuring Support Agreement, the Confirmation Order, or in any contract, instrument, release, or other agreement or document amended or created pursuant to the Plan, on the Effective Date and concurrently with the applicable distributions made pursuant to the Plan, upon the payment or other satisfaction of an Allowed Secured Claim pursuant to the Plan, or promptly thereafter, except as expressly provided herein, all mortgages, deeds of trust, charges, encumbrances, Liens, (other than the Indenture Trustee Charging Lien), pledges, or other security interests against any property of the Estates (wherever recorded, filed, or otherwise noticed under applicable Law (whether domestic or foreign)) shall be fully released and discharged, and all of the right, title, and interest of any holder of such mortgages, deeds of trust, charges, encumbrances, Liens, pledges, or other security interests shall revert to the Reorganized Debtors and their successors and assigns. Any Holder of such Secured Claim (and the applicable agents for such Holder) shall be authorized and directed (and is hereby directed), at the sole cost and expense of the Reorganized Debtors, to release any collateral or other property of any Debtor (including any Cash collateral and possessory collateral) held by such Holder (and the applicable agents for such Holder), and to take such actions as may be reasonably requested by the Reorganized Debtors to evidence the release of such Liens and/or security interests, including the execution, delivery, and filing or recording of such releases or other applicable instruments and documentation. The presentation or filing of the Confirmation Order to or with any federal, state, provincial, or local agency, records office, or department shall constitute good and sufficient evidence of, but shall not be required to effect, the termination of such Liens. For the avoidance of doubt, to the extent the Prepetition Facility Claims or Postpetition Facility Claims are Reinstated, the Prepetition Facility Documents, Postpetition Facility Documents and any documents evidencing or securing any Prepetition Facility Claim or Postpetition Facility Claim shall not be cancelled, released, discharged, modified, or otherwise affected

To the extent that any Holder of an Allowed Secured Claim that has been satisfied or discharged pursuant to the Plan, or any agent for any such Holder, has filed or recorded publicly any Liens and/or security interests to secure such Holder's Allowed Secured Claim, then as soon as practicable on or after the Effective Date, such Holder (or the agent for such Holder) shall take any and all steps requested by the Debtors or the Reorganized Debtors that are necessary or desirable to record, evidence or effectuate the cancellation, release, and/or extinguishment of such Liens and/or security interests, including the making of any applicable filings or recordings, and the Reorganized Debtors shall be entitled to make any such filings or recordings on such Holder's behalf.

H. Termination of Trusts

The Trust Agreements provide that the Trusts will automatically terminate upon the bankruptcy of AHUSCO. Upon such termination of the Trusts, the terms of the Trust Securities require the Indenture Trustee to distribute to the Holders of the Capital Securities the Debentures having a principal amount equal to the liquidation amount per Capital Security plus accumulated and unpaid distributions thereon to the date of payment, after satisfaction of liabilities to creditors of the Trusts, as provided under the Trust Agreements. For purposes of this Plan, Holders of the Capital Securities shall be deemed to hold the Debentures and thus such Holders shall be deemed to hold the TruPS Claims; provided, however, that Holders of the Common Securities shall not receive any distributions pursuant to this Plan.

All distributions made under the Plan or on account of the TruPS Claims shall be made to (or at the direction of) the Indenture Trustee. Upon the final distribution on account of the Debentures, the Debentures shall be deemed to be null, void, and worthless. In connection with the Trust Agreements, upon the final distribution on account of the Debentures, the Trusts shall thereafter be deemed cancelled and dissolved without any requirement of the Indenture Trustee to file any required documentation under applicable state law; provided, however, that the Indenture Trustee is authorized (but not required) to file a certificate of cancellation with the Secretary of State of Delaware.

For the avoidance of doubt, effective as of the Effective Date, (i) the Trusts' Claims against the Debtors, the Claims of the Holders of the Capital Securities, and any other TruPS Claims shall be extinguished, except for Claims of the Indenture Trustee against the Debtors for Indenture Trustee Fees; and (ii) the Common Securities shall be deemed cancelled, released, and extinguished, and no Holder of the Common Securities shall have any Claim against, or receive any distribution from, the Debtors or the Reorganized Debtors on account of the Common Securities. Upon completion of any duties required under the Plan, the Confirmation Order, or the Trust Agreements to implement this Article IV.H, the Indenture Trustee and their respective agents and representatives shall be released from all obligations relating to the Capital Securities.

I. Retained Causes of Action

In accordance with section 1123(b) of the Bankruptcy Code, the Reorganized Debtors shall retain and may enforce all rights to commence and pursue, as appropriate, any and all Retained Causes of Action of the Debtors that are not otherwise transferred or sold, whether arising before or after the Petition Date, and the Reorganized Debtors' rights to commence, prosecute, or settle such Retained Causes of Action shall be preserved notwithstanding the occurrence of the Effective Date, other than the Causes of Action released by the Debtors pursuant to the releases and exculpations contained in the Plan, including in Article IX hereof, which shall be deemed released and waived by the Debtors and the Reorganized Debtors, as of the Effective Date. No Entity (other than the Released Parties) may rely on the absence of a specific reference in the Plan, the Plan Supplement, or the Disclosure Statement to any Cause of Action against it as any indication that the Reorganized Debtors will not pursue any and all available Causes of Action of the Debtors against it.

J. Corporate Action

Upon the Effective Date, all actions contemplated under the Plan shall be deemed authorized and approved in all respects, without the need for further Bankruptcy Court approval or any board or equity holders approval or other corporate action, including: (a) implementation of the Restructuring Transactions; (b) all other actions contemplated under the Plan (whether to occur before, on, or after the Effective Date); (c) the rejection, assumption, or assumption and assignment, as applicable, of Executory Contracts and Unexpired Leases (as applicable); and (d) all other acts or actions contemplated or reasonably necessary or appropriate to promptly consummate the Restructuring Transactions contemplated by the Plan (whether to occur before, on, or after the Effective Date). All matters provided for in the Plan involving the corporate structure of the Debtors or the Reorganized Debtors, and any corporate, partnership, limited liability company, or other governance action required by the Debtors or the Reorganized Debtor, as applicable, in connection with the Plan shall be deemed to have occurred and shall be in effect, without any requirement of further action by the Security holders, members, directors, or officers of the Debtors or the Reorganized Debtors, as applicable. On or prior to the Effective Date, the appropriate officers of the Debtors or the Reorganized Debtors, as applicable, shall be authorized and directed to issue, execute, and deliver the agreements, documents, Securities, and instruments contemplated under the Plan (or necessary or desirable to effect the transactions contemplated under the Plan) in the name of and on behalf of the Reorganized Debtors. The authorizations and approvals contemplated by this Article IV.J shall be effective notwithstanding any requirements under non-bankruptcy Law.

K. Effectuating Documents; Further Transactions

Upon entry of the Confirmation Order, the Debtors, the Reorganized Debtors, all Holders of Claims or Interests receiving distributions pursuant to this Plan, and all other parties in interests shall, from time to time, prepare, execute, and deliver any agreements, instruments, or other documents, and take any other actions as may be necessary or advisable to effectuate the provisions and intent of this Plan.

L. Section 1146 Exemption from Certain Taxes and Fees

Pursuant to section 1146(a) of the Bankruptcy Code, any transfers of property pursuant to the Plan shall not be subject to any document recording tax, stamp tax, conveyance fee, intangibles or similar tax, mortgage tax, stamp act, real estate transfer tax, mortgage recording tax, or other similar tax or governmental assessment, and upon entry of the Confirmation Order, the appropriate state or local governmental officials or agents shall forgo the collection of any such tax or governmental assessment and accept for filing and recordation all such instruments or other documents governing or evidencing such transfers without the payment of any such tax, recordation fee, or governmental assessment.

M. Sale Orders

Notwithstanding anything to the contrary herein, nothing in this Plan shall affect, impair or supersede the Sale Orders or Purchase Agreements, which remains in full force and effect and governs in the event of any inconsistency with the Plan.

N. Separate Plans

Notwithstanding the combination of separate Plans of distribution for the Debtors set forth in this Plan for purposes of economy and efficiency, this Plan constitutes a separate chapter 11 Plan for each Debtor. Accordingly, if the Bankruptcy Court does not confirm this Plan with respect to one or more Debtors, it may still confirm this Plan with respect to any other Debtor that satisfies the confirmation requirements of section 1129 of the Bankruptcy Code.

O. Closing the Chapter 11 Cases

Upon the occurrence of the Effective Date, the cases of the Debtors shall be closed (and the Confirmation Order shall serve as the final decree for such cases) without the need for further motion or order, and the Reorganized Debtors shall File with the Bankruptcy Court all documents required by Bankruptcy Rule 3022 and any applicable order of the Bankruptcy Court to close the Chapter 11 Cases.

ARTICLE V.
TREATMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES

A. Assumption and Rejection of Executory Contracts and Unexpired Leases

Each Executory Contract and Unexpired Lease shall be deemed assumed or assumed and assigned to the applicable Reorganized Debtor, without the need for any further notice to or action, order, or approval of the Bankruptcy Court, as of the Effective Date under section 365 and 1123 of the Bankruptcy Code, unless such Executory Contract and Unexpired Lease (i) was assumed or rejected previously by the Debtors; (ii) previously expired or terminated pursuant to its own terms; or (iii) is the subject of a motion to reject Filed on or before the Effective Date. The Confirmation Order will constitute an order of the Bankruptcy Court approving the above-described assumptions and assignments.

Except as otherwise provided herein or agreed to by the Debtors and the applicable counterparty, each assumed Executory Contract and Unexpired Lease shall include all modifications, amendments, supplements, restatements, or other agreements related thereto, and all rights related thereto, if any, including all easements, licenses, permits, rights, privileges, immunities, options, rights of first refusal, and any other interests. Modifications, amendments, supplements, and restatements to prepetition Executory Contracts and Unexpired Leases that have been executed by the Debtors during the Chapter 11 Cases shall not be deemed to alter the prepetition nature of the Executory Contract or Unexpired Lease or the validity, priority, or amount of any Claims that may arise in connection therewith.

Assumption of any Executory Contract or Unexpired Lease pursuant to this Plan, and payment of any Cure amounts relating thereto, shall, upon satisfaction of the applicable requirements of section 365 of the Bankruptcy Code, result in the full, final, and complete release and satisfaction of any Claims or defaults, whether monetary or nonmonetary, including defaults or provisions restricting the change in control of ownership interest composition or other bankruptcy-related defaults, arising under any assumed Executory Contract or Unexpired Lease at any time prior to the effective date of assumption.

Entry of the Confirmation Order by the Bankruptcy Court shall constitute an order approving the assumption of the Restructuring Support Agreement pursuant to sections 365 and 1123 of the Bankruptcy Code. The Restructuring Support Agreement shall be binding and enforceable against the applicable parties thereto in accordance with its terms. For the avoidance of doubt, the Plan shall not otherwise modify, alter, amend, or supersede any of the terms or conditions of the Restructuring Support Agreement including, without limitation, any termination events or provisions thereunder.

B. Payments Related to Assumption of Executory Contracts and Unexpired Leases

Any monetary defaults under each Executory Contract and Unexpired Lease to be assumed or assumed and assigned pursuant to the Plan shall be satisfied, pursuant to section 365(b)(1) of the Bankruptcy Code, by payment of the amount of the Cure in Cash on the Effective Date or on such other terms as the parties to such Executory Contracts or Unexpired Leases may otherwise agree. In the event of a dispute regarding (i) the amount of any Cure; (ii) the ability of the Reorganized Debtors to provide "adequate assurance of future performance" (within the meaning of section 365 of the Bankruptcy Code) if applicable, under the Executory Contracts or Unexpired Lease to be assumed; or (c) any other matter pertaining to assumption, the Cure shall be paid following the entry of a Final Order resolving the dispute and approving the assumption of such Executory Contracts or Unexpired Leases; *provided that*, the Debtors or the Reorganized Debtors, as applicable, may settle any dispute regarding the amount of any Cure without any further notice to or action, order, or approval of the Bankruptcy Court.

C. Reservation of Rights

Neither the exclusion nor the inclusion by the Debtors of any contract or lease on any exhibit, schedule, or other annex to this Plan or in the Plan Supplement, nor anything contained in this Plan, shall constitute an admission by the Debtors that any such contract or lease is or is not an Executory Contract or Unexpired Lease or that the Debtors, the Reorganized Debtors, or their respective Affiliates has any liability thereunder. Except as explicitly provided in this Plan, nothing in this Plan shall waive, excuse, limit, diminish, or otherwise alter any of the defenses, claims, Causes of Action, or other rights of the Debtors or the Reorganized Debtors under any executory or non-executory contract or unexpired or expired lease. If there is a dispute regarding whether a contract or lease is or was executory or unexpired at the time of its assumption under this Plan, the Debtors or the Reorganized Debtors, as applicable, shall have thirty (30) days following entry of a Final Order resolving such dispute to alter their treatment of such contract or lease.

D. Insurance Policies

After the Effective Date, all officers, directors, or agents of the Debtors who served in such capacity at any time before the Effective Date shall be entitled to the full benefits of the Insurance Policies (including any "tail" policy) in effect or purchased as of the Effective Date for the full term of such policy, regardless of whether such individuals remain in such positions after the Effective Date, in each case, to the extent set forth in the applicable Insurance Policies. For the avoidance of doubt, coverage for defense and indemnity under the Insurance Policies shall remain available to all individuals within the definition of "Insured" in the Insurance Policies.

E. Contracts and Leases Entered Into After the Petition Date

Contracts and leases entered into after the Petition Date by any Debtor, including any Executory Contracts and Unexpired Leases assumed by such Debtor, will be performed by the applicable Debtor or Reorganized Debtor in the ordinary course of their business. Accordingly, such contracts and leases (including any assumed Executory Contracts and Unexpired Leases) will survive and remain unaffected by entry of the Confirmation Order.

ARTICLE VI.
PROVISIONS GOVERNING DISTRIBUTIONS

A. Record Date for Distributions

As of the close of business on the Record Date, the various transfer registers for each of the Classes of Claims or Interests including the Claims Register and any applicable transfer ledgers maintained by the Debtors, the Prepetition Facility Agent, or the Indenture Trustee, or their respective agents, shall be deemed closed, and there shall be no further changes in the record Holders of any of the Claims or Interests. The applicable Disbursing Agent shall have no obligation to recognize any ownership transfer of the Claims or Interests occurring on or after the Record Date. The Disbursing Agent shall be entitled to recognize and deal for all purposes hereunder only with those record Holders stated on the transfer ledgers as of the close of business on the Record Date, to the extent applicable.

Except as otherwise provided herein, the applicable Disbursing Agent shall make distributions to Holders of Allowed Claims as of the Record Date at the address for each such Holder as indicated on the Debtors' records as of the date of any such distribution; *provided*, that the manner of such distributions shall be determined at the discretion of the Disbursing Agent; *provided further*, that to the extent a Proof of Claim has been Filed, the address for each Holder of an Allowed Claim shall be deemed to be the address set forth in any Proof of Claim Filed by that Holder.

The Record Date shall not apply to Holders of TruPS Claims arising under the Debentures, who shall receive a distribution from the Indenture Trustee or Disbursing Agent (at the direction of the Indenture Trustee) in accordance with the terms of this Plan and the customary practices of the applicable Security Depository or Custodian, subject to the Indenture Trustee Charging Lien.

B. <u>Date of Distributions</u>

Any distribution made after the Effective Date to Holders of Allowed Claims shall be deemed to have been made on the Effective Date, and no interest shall accrue or be payable with respect to such Claims. In the event that any payment or act under this Plan is required to be made or performed on a date that is not a Business Day, then the making of such payment or the performance of such act may be completed on or as soon as reasonably practicable after the next succeeding Business Day, but shall be deemed to have been completed as of the required date.

C. <u>Disbursing Agent</u>

Except as may be otherwise provided in the Sale Orders, all distributions under this Plan shall be made by the Disbursing Agent on and after the Effective Date and as provided herein. The Disbursing Agent shall not be required to give any bond or surety or other security for the performance of its duties. The Debtors shall use commercially reasonable efforts to provide the Disbursing Agent with the amounts of Claims and the identities and addresses of Holders of Claims, in each case, as set forth in the Debtors' books and records. The Debtors shall cooperate in good faith with the Disbursing Agent to comply with the reporting and withholding requirements outlined in the Plan.

For the avoidance of doubt, distributions to Holders of Allowed TruPS Claims shall be made to (or at the direction of) the Indenture Trustee, which shall act as Disbursing Agent (or direct the Disbursing Agent) for distributions to the Holders of TruPS Claims, in accordance with the Plan and the Indentures.

D. <u>Rights and Powers of Disbursing Agent</u>

The applicable Disbursing Agent may (1) effect all actions and execute all agreements, instruments, and other documents necessary to carry out the provisions of this Plan; (2) make all distributions contemplated hereby; and (3) perform such other duties as may be required of the Disbursing Agent pursuant to this Plan or as deemed by the Disbursing Agent to be necessary and proper to implement the provisions hereof.

No Holder of a Claim or Interest or other party in interest shall have or pursue any claim or Cause of Action against the applicable Disbursing Agent, solely in its capacity as Disbursing Agent, for making distributions in accordance with the Plan or for implementing the provisions of the Plan, except for actions or omissions to act arising out of the gross negligence, willful misconduct, fraud, malpractice, criminal conduct, or ultra vires acts of such applicable Disbursing Agent, in each as case as determined by a Final Order of a court of competent jurisdiction.

E. <u>Delivery of Distributions and Undeliverable or Unclaimed Distributions</u>

Subject to applicable Bankruptcy Rules, all distributions to Holders of Allowed Claims shall be made by the applicable Disbursing Agent, who shall transmit such distributions to the applicable Holders of Allowed Claims or their designees.

If any distribution to a Holder of an Allowed Claim (i) is returned as undeliverable for lack of a current address or otherwise or (ii) is not cashed or otherwise presented for collection by the

Holder of the Allowed Claim within ninety (90) calendar days after the mailing of such distribution, no distribution to such Holder shall be made unless and until the Disbursing Agent has determined the then-current address of such Holder, at which time all currently due, missed distributions shall be made to such Holder without interest. Undeliverable distributions shall remain in the possession of the Reorganized Debtors until such time as a distribution becomes deliverable, or such distribution reverts to the Reorganized Debtors, or is canceled pursuant to this Article VI, and shall not be supplemented with any interest, dividends, or other accruals of any kind.

To the extent that any distribution under the Plan that is an unclaimed distribution remains undeliverable (as reasonably deemed unclaimed or undeliverable by the Reorganized Debtors or the Disbursing Agent, as applicable) for a period of ninety (90) days after distribution shall be deemed unclaimed property under section 347(b) of the Bankruptcy Code and such unclaimed distribution shall revest in the applicable Reorganized Debtor automatically (and without need for a further order by the Bankruptcy Court, notwithstanding any applicable federal, provincial, or state escheat, abandoned, or unclaimed property Laws to the contrary). Upon such revesting the Claim of the Holder or its successors shall be canceled, released, discharged, and forever barred notwithstanding any applicable federal or state escheat, abandoned, or unclaimed property Laws, or any provisions in any document governing the distribution that is an unclaimed distribution, to the contrary.

F. <u>Distributions With Respect to TruPS Claims</u>

Notwithstanding anything in the Plan to the contrary, the following provisions shall apply specifically to distributions to be made to the Holders of Allowed TruPS Claims under the Plan:

(i) Distributions on account of Holders of Allowed TruPS Claims shall be made to the Indenture Trustee by means of book-entry exchange in accordance with customary practices. If a distribution is made to the Indenture Trustee, the Indenture Trustee, in its capacity as Disbursing Agent, shall administer the distributions in accordance with the Plan and applicable Indentures and be compensated in accordance with below.

(ii) Subject to the Indenture Trustee Charging Lien, the Indenture Trustee may transfer or direct the transfer of such distributions and may rely upon information received from the Debtors for purposes of such transfers through the facilities of the applicable Security Depository or Custodian in accordance with the applicable Security Depository or Custodian's customary practices.

(iii) The Indenture Trustee shall receive from the Reorganized Debtors, without further Bankruptcy Court approval, compensation for such services and reimbursement of out-of-pocket expenses incurred in connection with its duties as Indenture Trustee and Disbursing Agent.

(iv) The Indenture Trustee, acting as Disbursing Agent, shall only be required to act and make distributions in accordance with the terms of the Plan and shall have no (i) liability for actions taken in accordance with the Plan or in reliance upon information provided to it in accordance with the Plan or (ii) obligation or liability for distributions under the Plan.

All distributions to holders of TruPS Claims shall be deemed completed when made to (or at the direction of) the Indenture Trustee, which shall be deemed to be the single holder of all TruPS Claims for purposes of distributions to be made hereunder; *provided*, that the Indenture Trustee shall return to the Disbursing Agent any distributions held on account of any Allowed TruPS Claims as to which the requirements of this Article VI.F are not satisfied within six (6) months of the Effective Date.

To the extent any Allowed TruPS Claims are evidenced by Definitive Capital Securities Certificates, the Holder thereof shall surrender such certificates to the Indenture Trustee (upon which the Indenture Trustee shall cancel and destroy such Definitive Capital Securities Certificates) as a condition to payment of any distribution under this Plan, or, in the event that such certificate is lost, stolen, mutilated, or destroyed, shall comply with the requirements set forth in Section 6.6 of the Trust Agreements in lieu of surrender. Allowed TruPS Claims held through the book-entry facilities of the applicable Security Depository or Custodian shall be subject to the customary surrender, transfer, and cancellation procedures of such Security Depository or Custodian with respect to the Global Capital Security representing such Claims, and no Holder of a beneficial interest in such Global Capital Security shall be required to individually surrender any certificate.

G. Compliance with Tax Requirements

In connection with this Plan, any Person issuing any instrument or making any distribution or payment in connection therewith, shall comply with all applicable withholding and reporting requirements imposed by any federal, state, or local taxing authority. In the case of a non-Cash distribution that is subject to withholding, the distributing party may require the intended recipient of such distribution to provide the withholding agent with an amount of Cash sufficient to satisfy such withholding tax as a condition to receiving such distribution or withhold an appropriate portion of such distributed property and either (1) sell such withheld property to generate Cash necessary to pay over the withholding tax (or reimburse the distributing party for any advance payment of the withholding tax) or (2) pay the withholding tax using its own funds and retain such withheld property. The distributing party shall have the right not to make a distribution under this Plan until its withholding or reporting obligation is satisfied pursuant to the preceding sentences. Any amounts withheld pursuant to this Plan shall be deemed to have been distributed to and received by the applicable recipient for all purposes of this Plan.

Any party entitled to receive any property as an issuance or distribution under this Plan shall, upon request, deliver to the withholding agent, the Disbursing Agent, or such other Person designated by the Reorganized Debtors the appropriate IRS Form or other tax forms or documentation requested to reduce or eliminate any required federal, state, or local withholding. If the party entitled to receive such property as an issuance or distribution fails to comply with any such request for a one hundred eighty (180) day period beginning on the date after the date such request is made, the amount of such issuance or distribution shall irrevocably revert to the

Reorganized Debtors and any Claim in respect of such distribution under this Plan shall be forever barred from assertion against such Debtor, the Reorganized Debtors, or their respective property.

Notwithstanding the above, each Holder of an Allowed Claim or Interest that is to receive a distribution under this Plan shall have be responsible for the satisfaction and payment of any tax obligations imposed on such Holder by any Governmental Unit, including income, withholding, and other tax obligations, on account of such Plan Distribution.

H. **Minimum Distribution**

No payment of Cash in an amount of less than five hundred U.S. dollars ($500.00) shall be required to be made on account of any Allowed Claim. Such undistributed amount may instead be used in accordance with the Plan. If the Cash available for the final distribution is less than the cost to distribute such funds, the Reorganized Debtors may donate such funds to an unaffiliated charity of their choice.

I. **Manner of Payment**

Except as specifically provided herein, at the option of the Reorganized Debtors or the Disbursing Agent, as applicable, any Cash payment to be made under this Plan may be made by check or wire transfer or as otherwise required or provided in applicable agreements or customary practices of the Debtors.

J. **Foreign Currency Exchange Rate**

As of the Effective Date, any Claim asserted in currency other than U.S. dollars shall be automatically deemed converted to the equivalent U.S. dollar value using the exchange rate for the applicable currency as published in *The Wall Street Journal* on the Petition Date.

K. **Allocations**

Except as otherwise provided in this Plan or as otherwise required by Law, distributions with respect to an Allowed Claim shall be allocated first to the principal amount of such Allowed Claim (as determined for U.S. federal income tax purposes) and, thereafter, to the remaining amount of such Allowed Claim, such as accrued but unpaid interest, if any.

L. **Distributions Free and Clear**

Except as otherwise provided in this Plan, and subject to the Indenture Trustee Charging Lien, any distribution or transfer made under this Plan, including distributions to any Holder of an Allowed Claim, shall be free and clear of any Liens, Claims, encumbrances, charges, and other interests, and no other Entity shall have any interest, whether legal, beneficial, or otherwise, in property distributed or transferred pursuant to this Plan.

M. **Setoffs, Recoupment, and Claims Paid or Payable by Third Parties**

1. Setoff / Recoupment

The Debtors and the Reorganized Debtors, pursuant to the Bankruptcy Code (including section 553 of the Bankruptcy Code), and applicable bankruptcy and/or non-bankruptcy Law, without the approval of the Bankruptcy Court and upon no less than fourteen (14) calendar days' notice to the applicable Holder of a Claim, or as may be agreed to by the Holder of a Claim, may, but shall not be required to, set off against or recoup against any Allowed Claim (other than an Allowed TruPS Claim) and the distributions to be made pursuant to this Plan on account of such Allowed Claim, any claims of any nature whatsoever that the Debtors or their Estates may have against the Holder of such Allowed Claim; *provided*, that neither the failure to effect such a setoff or recoupment nor the allowance of any Claim hereunder shall constitute a waiver or release by the Debtors or the Reorganized Debtors of any such claim the Debtors or their Estates may have against the Holder of such Claim.

2. Claims Paid by Third Parties

If a Holder of a Claim (other than a TruPS Claim) receives a payment or other satisfaction of its Claim other than through the Debtors, or Reorganized Debtors, as applicable, on account of such Claim, such Claim shall be reduced by the amount of such payment or satisfaction without an objection to such Claim having to be Filed and without any further notice to or action, order, or approval of the Bankruptcy Court, and if the Claim was paid or satisfied in full other than through the Debtors or Reorganized Debtors, as applicable, then such Claim shall be disallowed and any recovery in excess of a single recovery in full shall be paid over to the Reorganized Debtors without an objection to such Claim having to be Filed and without any further notice to or action, order, or approval of the Bankruptcy Court. To the extent a Holder of a Claim receives a distribution on account of such Claim and receives payment or satisfaction from a party that is not the Debtors or Reorganized Debtors, as applicable, on account of such Claim, such Holder shall, within fourteen (14) calendar days of receipt thereof, repay or return the distribution to the Debtors or Reorganized Debtors, as applicable, to the extent the Holder's total recovery on account of such Claim from the third party and under the Plan exceeds the amount of such Claim as of the date of any such distribution under the Plan.

3. Claims Payable by Third Parties

No distributions under the Plan shall be made on account of an Allowed Claim that is payable pursuant to one of the Debtors' or Reorganized Debtors', as applicable, Insurance Policies until the Holder of such Allowed Claim has exhausted all remedies with respect to such Insurance Policy. To the extent that one or more of the Debtors' or Reorganized Debtors', as applicable, insurers agrees to satisfy in full or in part a Claim (if and to the extent adjudicated by a court of competent jurisdiction), then immediately upon such satisfaction, the applicable portion of such Claim may be expunged without an objection to such Claim having to be Filed and without any further notice to or action, order, or approval of the Bankruptcy Court.

4. Applicability of Insurance Policies

Except as otherwise provided in the Plan, distributions to Holders of Allowed Claims shall be in accordance with the provisions of any applicable insurance policy. Except as set forth in Article IX herein, nothing in this Plan shall constitute or be deemed a waiver of any Cause of Action that the Debtors or any Entity, including the Reorganized Debtors, may hold against any other Entity, including insurers under any policies of insurance, nor shall anything contained herein constitute or be deemed a waiver by such insurers of any defenses, including coverage defenses, held by such insurers.

ARTICLE VII.
PROCEDURES FOR RESOLVING CONTINGENT, UNLIQUIDATED, AND DISPUTED CLAIMS

A. Allowance of Claims

After the Effective Date, except as otherwise expressly set forth herein, each of the Reorganized Debtors shall have and retain any and all rights and defenses each Debtor had with respect to any Claim or Interest immediately prior to the Effective Date. All settlements of Claims approved pursuant to this Plan or prior to the Effective Date pursuant to a Final Order of the Bankruptcy Court pursuant to Bankruptcy Rule 9019 or otherwise shall be binding on all parties.

Any Claim that has been listed in the Schedules as disputed, contingent or unliquidated, and for which no Proof of Claim has been timely filed by the applicable Bar Date, is not considered Allowed and shall be expunged without further action and without any further notice to or action, order or approval of the Bankruptcy Court.

Without limiting the foregoing, and subject to the Debtors' right to object to any Proof of Claim on any basis, to the extent any further action is required with respect to any Proof of Claim by any order of the Court, such Proof of Claim shall not be considered Allowed unless in compliance with such order.

B. Claims Administration Responsibilities

Except as otherwise specifically provided in the Plan, after the Effective Date, the Reorganized Debtors shall have the exclusive authority to: (1) File, withdraw, or litigate to judgment, objections to Claims or Interests; (2) settle or compromise any Disputed Claim without any further notice to or action, order, or approval by the Bankruptcy Court; and (3) administer and adjust the Claims Register to reflect any such settlements or compromises without any further notice to or action, order, or approval by the Bankruptcy Court.

Any objections to Proofs of Claims (other than Administrative Claims) shall be served and Filed (a) on or before the date that is sixty (60) days following the later of (i) the Effective Date and (ii) the date that a Proof of Claim is Filed or amended or a Claim is otherwise asserted or amended in writing by or on behalf of a Holder of a Claim or (b) such later date as ordered by the Bankruptcy Court.

Except as otherwise provided herein, all Proofs of Claim Filed after the Effective Date shall be disallowed and forever barred, estopped, and enjoined from assertion, and shall not be enforceable against any Reorganized Debtor, without the need for any objection by the Reorganized Debtors, or any further notice to or action, order, or approval of the Bankruptcy Court.

C. Estimation of Claims and Interests

Before or after the Effective Date, the Debtors, or Reorganized Debtors, as applicable, may (but are not required to) at any time request that the Bankruptcy Court estimate any Disputed Claim that is contingent or unliquidated pursuant to section 502(c) of the Bankruptcy Code for any reason, regardless of whether any party previously has objected to such Claim or whether the Bankruptcy Court has ruled on any such objection, and the Bankruptcy Court shall retain jurisdiction to estimate any such Claim, including during the litigation of any objection to any Claim or during the appeal relating to such objection.

Notwithstanding any provision otherwise herein, a Claim that has been expunged or disallowed from the Claims Register, but that either is subject to appeal or has not been the subject of a Final Order, shall be deemed to be estimated at zero dollars ($0.00) unless otherwise ordered by the Bankruptcy Court. In the event that the Bankruptcy Court estimates any contingent or unliquidated Claim, that estimated amount shall constitute a maximum limitation on such Claim for all purposes under the Plan (including for purposes of distributions), and the Debtors or Reorganized Debtors, as applicable, may elect to pursue any supplemental proceedings to object to any ultimate distribution on such Claim.

D. Adjustment to Claims or Interests Without Objection

Any duplicate Claim or Interest or any Claim or Interest that has been paid, satisfied, amended, or superseded may be adjusted or expunged on the Claims Register by the Reorganized Debtors, without the Reorganized Debtors having to File an application, motion, complaint, objection, or any other legal proceeding seeking to object to such Claim or Interest and without any further notice to or action, order, or approval of the Bankruptcy Court.

E. Disallowance of Claims or Interests

Except as otherwise expressly set forth herein, all Claims and Interests of any Entity from which property is sought by the Debtors under sections 542, 543, 550, or 553 of the Bankruptcy Code or that the Debtors or Reorganized Debtors, as applicable, allege is a transferee of a transfer that is avoidable under sections 522(f), 522(h), 544, 545, 547, 548, 549, or 724(a) of the Bankruptcy Code shall be disallowed if: (1) the Entity, on the one hand, and the Debtors or Reorganized Debtors, as applicable, on the other hand, agree or the Bankruptcy Court has determined by Final Order that such Entity or transferee is liable to turn over any property or monies under any of the aforementioned sections of the Bankruptcy Code; and (2) such Entity or transferee has failed to turn over such property by the date set forth in such agreement or Final Order.

F. Disallowance of Late Claims

Except as provided herein or otherwise agreed to by the Debtors or the Reorganized Debtors, any Holder of a Claim Filed via Proof of Claim after the Bar Date shall not receive any distributions on account of such Claims, unless on or before the Effective Date such late Claim has been deemed timely Filed by a Final Order.

G. Disputed Claims Process

All Claims held by Persons or Entities against whom the Debtors have commenced a proceeding asserting a Cause of Action under sections 542, 543, 544, 545, 547, 548, 549, or 550 of the Bankruptcy Code or that is a transferee of a transfer avoidable under section 522(f), 522(h), 544, 545, 547, 548, 549, or 724(a) of the Bankruptcy Code shall be deemed Disputed Claims pursuant to section 502(d) of the Bankruptcy Code and the Holders of such Claims shall not be entitled to vote to accept or reject the Plan. A Claim deemed disputed pursuant to this Article VII.G shall continue to be Disputed for all purposes until the relevant proceeding against the Holder of such Claim has been settled or resolved by a Final Order and any sums due to the Debtors or the Reorganized Debtors, as applicable, from such Holder have been paid.

H. Amendments to Claims

Except as provided herein, on or after the Effective Date, without the prior authorization of the Bankruptcy Court or the Reorganized Debtors, a Claim may not be Filed or amended and any such new or amended Claim Filed shall be deemed disallowed in full and expunged without any further notice to or action, order, or approval of the Bankruptcy Court.

I. No Distributions Pending Allowance

If an objection to a Claim, Proof of Claim, or portion thereof is Filed, no payment or distribution provided under the Plan shall be made on account of such Claim, Proof of Claim, or portion thereof unless and until the Disputed Claim becomes an Allowed Claim.

J. Distributions After Allowance

To the extent that a Disputed Claim ultimately becomes an Allowed Claim, distributions shall be made to the Holder of such Allowed Claim in accordance with the provisions of the Plan. As soon as practicable after the date that the order or judgment of the Bankruptcy Court Allowing any Disputed Claim becomes a Final Order, the Disbursing Agent shall provide to the Holder of such Claim the distribution to which such Holder is entitled under the Plan as of the Effective Date, without any interest, dividends, or accruals to be paid on account of such Claim. No interest shall accrue or be paid on any Claim with respect to the period from the Effective Date to the date a final distribution is made on account of such Claim.

ARTICLE VIII.
CONDITIONS PRECEDENT TO THE EFFECTIVE DATE

A. Conditions Precedent to the Effective Date

The occurrence of the Effective Date of this Plan is subject to each of the following conditions precedent:

1. The Bankruptcy Court shall have approved the Disclosure Statement as containing adequate information with respect to the Plan within the meaning of section 1125 of the Bankruptcy Code.

2. The Financing Orders shall be in full force and effect, shall not have been stayed, reversed, vacated, amended, supplemented otherwise modified in a manner materially adverse to the Prepetition Facility Secured Parties or Postpetition Facility Secured Parties without their prior written consent, and all adequate protection obligations required to be satisfied on or before the Effective Date under the Financing Orders shall have been satisfied in accordance with the Financing Orders.

3. The Bankruptcy Court shall have entered the Confirmation Order, which (i) shall not have been stayed, reversed, vacated, amended, supplemented, or otherwise modified, (ii) shall be in form and substance acceptable to the Plan Sponsor, and (iii) is otherwise consistent with the consistent in all respects with the Restructuring Support Agreement (including any consent rights thereunder).

4. The final version of each of the Plan, and all documents contained in any supplement to the Plan, including the Plan Supplement and any exhibits, schedules, amendments, modifications, or supplements thereto or other documents contained therein shall have been executed or Filed, as applicable in form and substance consistent in all respects with the Restructuring Support Agreement and the Plan, shall be in form and substance acceptable to the Plan Sponsor, and shall comply with the applicable consent rights set forth in the Restructuring Support Agreement and/or the Plan, including the consent of the Consenting Capital Securities Holders to all Definitive Documents (as defined in the Restructuring Support Agreement).

5. The Debtors shall have funded the TruPS Cash Pool in the amount of $20,000,000.

6. The Restructuring Transactions shall have been consummated in accordance with the Restructuring Support Agreement and the Plan.

7. All requisite filings with governmental authorities and third parties shall have become effective, and all such governmental authorities and third parties shall have approved or consented to the transactions contemplated herein, to the extent required.

8. All documents contemplated hereby to be executed and delivered on or before the Effective Date shall have been executed and delivered.

9. All statutory fees and obligations then due and payable to the U.S. Trustee shall have been paid in full.

10. All Indenture Trustee Fees invoiced in accordance with Article II.D shall have been paid in full in Cash.

11. The Professional Fee Reserve shall have been fully funded pursuant to the terms of this Plan.

B. <u>Waiver of Conditions</u>

Unless otherwise specifically provided for in this Plan, the conditions set forth in Article VIII.A. may be waived, in whole or in part, in writing by the Debtors, subject to the applicable consent rights set forth in the Restructuring Support Agreement, without notice to any other parties in interest or the Bankruptcy Court and without a hearing, *provided* that, the consent of the Indenture Trustee shall be required to waive or amend the condition precedent set forth in Article VIII.A.10.

ARTICLE IX.
RELEASE, INJUNCTION, AND RELATED PROVISIONS

A. <u>Discharge of Claims and Termination of Interests</u>

Pursuant to section 1141(d) of the Bankruptcy Code, and except as otherwise specifically provided in the Plan or in any contract, instrument, or other agreement or document created or entered into pursuant to the Plan, the distributions, rights, and treatment provided in the Plan shall constitute a complete satisfaction, discharge, and release, effective as of the Effective Date, of all Claims other than Reinstated Claims (including any Intercompany Claims resolved or compromised after the Effective Date by the Reorganized Debtors), Interests (other than Intercompany Interests that are Reinstated), and Causes of Action of any nature whatsoever, including any interest accrued on Claims or Interests from and after the Petition Date, whether known or unknown, against, liabilities of, Liens on, obligations of, rights against, and interests in, the Debtors or any of their assets or properties, regardless of whether any property shall have been distributed or retained pursuant to the Plan on account of such Claims or Interests, including demands, liabilities, and Causes of Action arising before the Effective Date, any contingent or non-contingent liability on account of representations or warranties issued on or before the Effective Date, and all debts of the kind specified in sections 502(g), 502(h), or 502(i) of the Bankruptcy Code, in each case whether or not: (i) a Proof of Claim based upon such debt or right is Filed or deemed Filed pursuant to section 501 of the Bankruptcy Code; (ii) a Claim or Interest based upon such debt, right, or interest is Allowed pursuant to section 502 of the Bankruptcy Code; or (iii) the Holder of such Claim or Interest has accepted the Plan. The Confirmation Order shall be a judicial determination of the discharge of all Claims (other than Reinstated Claims) and Interests (other than Intercompany Interests that are Reinstated), subject to the occurrence of the Effective Date.

B. <u>Debtor Releases</u>

Notwithstanding anything contained in the Plan or Confirmation Order to the contrary, effective as of the Effective Date, pursuant to Section 1123(b) of the Bankruptcy Code, for good and valuable consideration, the adequacy and receipt of which are hereby confirmed, to the fullest extent allowed by applicable Law, each Released Party is hereby deemed conclusively, absolutely, unconditionally, irrevocably, and forever released and discharged by each and all of the Debtors, their Estates, and the Reorganized Debtors, in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other Entities who may purport to assert any claim or Cause of Action, directly or derivatively, by, through, for, or because of the foregoing Entities, from any and all claims and Causes of Action, and liabilities whatsoever, including any derivative claims, asserted by or assertable on behalf of any of the Debtors, their Estates, or the Reorganized Debtors, as applicable, whether known or unknown, foreseen or unforeseen, matured or unmatured, suspected or unsuspected, existing or hereinafter arising, contingent

or non-contingent, liquidated or unliquidated, secured or unsecured, assertable, directly or derivatively, in Law, equity, contract, tort, or otherwise, that the Debtors, their Estates, or the Reorganized Debtors would have been legally entitled to assert in their own right, whether individually or collectively, or on behalf of the Holder of any Claim against, or Interest in, a Debtor or other Entity, or that any Holder of any Claim against, or Interest in, a Debtor or other Entity could have asserted on behalf of the Debtors, their Estates, or the Reorganized Debtors, based on or relating to, or in any manner arising from, in whole or in part, the Debtor-Related Matters.

Notwithstanding anything to the contrary in the foregoing, the releases set forth above do not release (a) any obligations arising pursuant to or after the Effective Date of any party or Entity under the Plan, the Confirmation Order, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Plan, (b) Retained Causes of Action, or (c) any Claim or Causes of Action arising from any act or omission determined by a final, non-appealable order of a court of competent jurisdiction to have resulted from actual fraud.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the Debtor Release, which includes by reference each of the related provisions and definitions contained in the Plan and, further, shall constitute the Bankruptcy Court's finding that the Debtor Release is: (a) in exchange for the good and valuable consideration provided by the Released Parties; (b) a good faith settlement and compromise of the claims or Causes of Action released by the Debtor Release; (c) in the best interests of the Debtors, the Estates, and all Holders of Claims and Interests; (d) fair, equitable, and reasonable; (e) given and made after reasonable investigation by the Debtors and after due notice and opportunity for hearing; and (f) a bar to any of the Debtors, their Estates, or the Debtors after the Effective Date, as Reorganized Debtors, asserting any claim or Cause of Action released pursuant to the Debtor Release.

C. <u>Releases by Releasing Parties</u>

Notwithstanding anything contained in the Plan or Confirmation Order to the contrary, effective as of the Effective Date, pursuant to section 1123(b) of the Bankruptcy Code, in exchange for good and valuable consideration, including the obligations of the Debtors under this Plan and services of the Released Parties in facilitating the implementation of the Restructuring Transactions, the adequacy of which is hereby confirmed, to the fullest extent allowed by applicable Law, each Releasing Party shall be deemed to have conclusively, absolutely, unconditionally, irrevocably, and forever, released and discharged each Released Party from any and all Claims, Causes of Action, and liabilities whatsoever, whether known or unknown, foreseen or unforeseen, matured or unmatured, suspected or unsuspected, existing or hereinafter arising, contingent or non-contingent, liquidated or unliquidated, secured or unsecured, assertable, directly or derivatively, in Law, equity, contract, tort, or otherwise, that such Releasing Party would have been legally entitled to assert in its own right, whether individually or collectively, or otherwise based on or relating to, or in any manner arising from, in whole or in part, the Debtor-Related Matters. Notwithstanding anything to the contrary in the foregoing, the releases set forth above do not release (a) any obligations arising pursuant to or after the

Effective Date of any party or Entity under the Plan, the Confirmation Order, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Plan; (b) any Retained Causes of Action; or (c) any act or omission determined by a final, non-appealable order of a court of competent jurisdiction to have resulted from actual fraud.

Without limiting the generality of the releases set forth in this Plan and the Confirmation Order, each Releasing Party that grants, or is deemed to grant, the releases under the Plan and the Confirmation Order expressly waives and relinquishes any and all rights and benefits that any Releasing Party may have under any federal, state, or local statute, rule, regulation, or common law or equitable doctrine providing that a release does not extend to claims that the releasing party does not know or suspect to exist in its favor at the time of granting, or being deemed to grant, such release under the Plan, or that otherwise limits the scope or effect of a release with respect to unknown claims, including, without limitation, California Civil Code § 1542 (or any comparable law). EACH HOLDER EXPRESSLY ACKNOWLEDGES THAT IT HAS READ AND UNDERSTANDS SECTION 1542 OF THE CALIFORNIA CIVIL CODE, WHICH STATES: *A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS THAT THE CREDITOR OR RELEASING PARTY DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE AND THAT, IF KNOWN BY HIM OR HER, WOULD HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR OR RELEASED PARTY*. Each Releasing Party shall be considered to acknowledge and agree that the releases contained in the Plan and the Confirmation Order are intended to apply to all released Claims and Causes of Action and are effective regardless of whether those released Claims or Causes of Action are presently known, unknown, suspected, unsuspected, foreseen, or unforeseen. It is the intention of each Releasing Party that, notwithstanding the provisions of California Civil Code section 1542 or any similar provision, rights and benefits conferred by any law in any other state, and notwithstanding the possibility that such Releasing Party or its counsel may discover or gain a more complete understanding of the facts, events, or law that, if presently known or fully understood, would have affected such Releasing Party's decision to vote on, not vote on, opt out of, not opt out of, or otherwise take or not take action with respect to the Plan, the Confirmation Order, or the releases set forth therein, any and all released Claims and Causes of Action, including unknown claims, shall be fully, finally, and forever released, settled, discharged, and enjoined pursuant to the Plan and the Confirmation Order, effective as of the Effective Date. Each Releasing Party providing releases acknowledges or is deemed to acknowledge, as applicable pursuant to the Plan and the Confirmation Order, that the inclusion of unknown claims herein was separately bargained for and was a key and material element of the Plan, the settlements and compromises embodied therein, and the transactions contemplated thereby.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the Third-Party Release, which includes by reference each of the related provisions and definitions contained in the Plan, and, further, shall constitute the Bankruptcy Court's finding that the Third-Party Release is: (a) consensual; (b) essential to the confirmation of the Plan; (c) given in exchange for the good and valuable consideration provided by the Released Parties, including the

Released Parties' contributions to facilitating the Restructuring and implementing the Plan; (d) a good faith settlement and compromise of the Claims or Causes of Action released by the Third-Party Release; (e) in the best interests of the Debtors and their Estates; (f) fair, equitable, and reasonable; (g) given and made after due notice and opportunity for a hearing; and (h) a bar to any of the Releasing Parties asserting any Claim or Cause of Action pursuant to the Third-Party Release.

D. <u>Exculpation</u>

Notwithstanding anything contained in the Plan or Confirmation Order to the contrary, effective as of the Effective Date, to the fullest extent permissible under applicable Law and without affecting or limiting either the Debtor Releases or the Third-Party Release, and except as otherwise specifically provided in the Plan or the Confirmation Order, no Exculpated Party shall have or incur liability for, and each Exculpated Party hereby is exculpated from any Claim or Cause of Action related to, any act or omission in connection with, relating to, or arising out of the negotiation, solicitation, confirmation, execution, or implementation (to the extent on or prior to the Effective Date) of, as applicable, the Debtor-Related Matters except for claims related to any act or omission that is determined in a Final Order by a court of competent jurisdiction to have constituted fraud, willful misconduct, or gross negligence, but in all respects such Entities shall be entitled to reasonably rely on the advice of counsel with respect to their duties and responsibilities pursuant to the Plan. Notwithstanding anything to the contrary in the foregoing, an Exculpated Party shall be entitled to exculpation solely for actions taken from the Petition Date through the Effective Date, and the exculpation set forth above does not exculpate (a) any obligations arising pursuant to or after the Effective Date of any party or Entity under the Plan, the Confirmation Order, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Plan; or (b) any Retained Causes of Action.

E. <u>Injunction</u>

Except as otherwise expressly provided in the Plan or for obligations issued or required to be paid pursuant to the Plan or the Confirmation Order, all Persons or Entities who have held, hold, or may hold Claims, Interests, or Causes of Action and liabilities whatsoever, including any derivative claims, whether known or unknown, foreseen or unforeseen, matured or unmatured, suspected or unsuspected, existing or hereinafter arising, contingent or noncontingent, liquidated or unliquidated, secured or unsecured, assertable, directly or derivatively, in law (or any applicable rule, statute, regulation, treaty, right, duty or requirement), equity, contract, tort, or otherwise, asserted or assertable on behalf of any of the Debtors, their Estates, or the Reorganized Debtors, as applicable, that have been released, settled, or are subject to exculpation are permanently enjoined, from and after the Effective Date, from taking any of the following actions against, as applicable, the Debtors, the Exculpated Parties, or the Released Parties:

(a) commencing or continuing in any manner any action or other proceeding of any kind on account of or in connection with or with respect to any such Claims or Interests; (b)

enforcing, attaching, collecting, or recovering by any manner or means any judgment, award, decree, or order against such Entities on account of or in connection with or with respect to any such Claims or Interests; (c) creating, perfecting, or enforcing any encumbrance of any kind against such Entities or the property or the Estates of such Entities on account of or in connection with or with respect to any such Claims or Interests; (d) asserting any right of setoff, subrogation, or recoupment of any kind, except to the extent such assertions are used as a defense to Claims or Causes of Action by the Debtors arising prior to the Effective Date, against any obligation due from such Entities or against the property of such Entities on account of or in connection with or with respect to any such Claims or Interests unless such Holder has Filed a motion requesting the right to perform such setoff on or before the Effective Date, and notwithstanding an indication of a Claim or Interest or otherwise that such Holder asserts, has, or intends to preserve any right of setoff pursuant to applicable Law or otherwise; and (e) commencing or continuing in any manner any action or other proceeding of any kind on account of or in connection with or with respect to any such Claims or Interests released, compromised, or settled pursuant to the Plan.

No Person or Entity may commence or pursue a Claim or Cause of Action, as applicable, of any kind against the Debtors, the Reorganized Debtors, or the Exculpated Parties, as applicable, that relates to or is reasonably likely to relate to any act or omission in connection with, relating to, or arising out of a Claim or Cause of Action, as applicable, subject to Article IX.B, Article IX.C, Article IX.D, and Article IX.E hereof, without the Bankruptcy Court (i) first determining, after notice and a hearing, that such Claim or Cause of Action, as applicable, represents a colorable Claim of any kind, and (ii) specifically authorizing such Person or Entity to bring such Claim or Cause of Action, as applicable, against any such Debtor, Reorganized Debtor, Exculpated Party, or Released Party, as applicable; *provided*, that the foregoing shall only apply to Claims or Causes of Actions brought against a Released Party if such Person or Entity bringing such Claim or Cause of Action is a Releasing Party.

The Bankruptcy Court will have sole and exclusive jurisdiction to adjudicate the underlying colorable Claim or Causes of Action. Upon entry of the Confirmation Order, all Holders of Claims and Interests and their respective current and former employees, agents, officers, directors, managers, principals, and direct and indirect Affiliates, in their capacities as such, shall be enjoined from taking any actions to interfere with the implementation or Consummation of the Plan.

Each Holder of an Allowed Claim or Allowed Interest, as applicable, by accepting, or being eligible to accept, distributions under or Reinstatement of such Allowed Claim or Allowed Interest, as applicable, pursuant to the Plan, shall be deemed to have consented to the injunction provisions set forth herein.

F. <u>Protections Against Discriminatory Treatment.</u>

Consistent with section 525 of the Bankruptcy Code and the Supremacy Clause of the U.S. Constitution, all Entities, including Governmental Units, shall not discriminate against the Reorganized Debtors, or deny, revoke, suspend, or refuse to renew a license, permit, charter, franchise, or other similar grant to, condition such a grant to, discriminate with respect to such a grant against, the Reorganized Debtors, or another Entity with whom the Reorganized Debtors have been associated, solely because each Debtor has been a debtor under chapter 11 of the Bankruptcy Code, has been insolvent before the commencement of the Chapter 11 Cases (or during the Chapter 11 Cases but before the Debtors are granted or denied a discharge), or has not paid a debt that is dischargeable in the Chapter 11 Cases.

G. <u>Reimbursement or Contribution.</u>

If the Bankruptcy Court disallows a Claim for reimbursement or contribution of an Entity pursuant to section 502(e)(1)(B) of the Bankruptcy Code, then to the extent that such Claim is contingent as of the time of allowance or disallowance, such Claim shall be forever disallowed and expunged notwithstanding section 502(j) of the Bankruptcy Code, unless prior to the Confirmation Date: (1) such Claim has been adjudicated as non-contingent or (2) the relevant Holder of a Claim has Filed a non-contingent Proof of Claim on account of such Claim and a Final Order has been entered prior to the Confirmation Date determining such Claim as no longer contingent.

ARTICLE X.
RETENTION OF JURISDICTION

On and after the Effective Date, the Bankruptcy Court shall retain exclusive jurisdiction, pursuant to sections 105(a) and 1142 of the Bankruptcy Code, over all matters arising in or related to the Chapter 11 Cases and the Plan to:

1. resolve any disputes concerning Disputed Claims and consider the allowance, classification, priority, compromise, estimation, secured or unsecured status, amount of payment of any Claim, including any Administrative Claims, including any dispute over the application to any Claim of any limitation on its allowance set forth in sections 502 or 503 of the Bankruptcy Code or asserted under non-bankruptcy Law pursuant to section 502(b)(1) of the Bankruptcy Code;

2. allow, disallow, determine, liquidate, classify, estimate, or establish the priority, secured or unsecured status, or amount of any Claim or Interest, including the resolution of any request for payment of any Administrative Claim and the resolution of any and all objections to the secured or unsecured status, priority, amount, or allowance of Claims or Interests;

3. determine requests for the payment of Claims and Interests entitled to priority pursuant to section 507 of the Bankruptcy Code;

4. decide and resolve all matters related to the granting and denying, in whole or in part, any applications for allowance of compensation or reimbursement of expenses to Professionals authorized pursuant to the Bankruptcy Code or the Plan;

5. resolve any matters related to: (a) the assumption or assumption and assignment of any Executory Contract or Unexpired Lease to which a Debtor is party or with respect to which a Debtor may be liable and to hear, determine, and, if necessary, liquidate, any

Cure amount arising therefrom; and/or (b) any dispute regarding whether a contract or lease is or was executory or expired;

6. ensure that distributions to Holders of Allowed Claims are accomplished pursuant to the provisions of the Plan;

7. resolve any cases, controversies, suits, disputes, or Causes of Action with respect to the repayment or return of distributions and the recovery of additional amounts owed by the Holder of a Claim or Interest for amounts not timely repaid pursuant to Article VI hereof;

8. adjudicate any and all disputes arising from or relating to distributions under the Plan;

9. adjudicate, decide, or resolve any motions, adversary proceedings, contested or litigated matters, and any other matters, and grant or deny any applications involving a Debtor that may be pending on the Effective Date;

10. enter and implement such orders as may be necessary to execute, implement, or consummate the provisions of the Plan and all contracts, instruments, releases, indentures, and other agreements or documents created or entered into in connection with the Plan or the Disclosure Statement;

11. resolve any cases, controversies, suits, disputes, or Causes of Action that may arise in connection with the Consummation, interpretation, or enforcement of the Plan or any obligations incurred in connection with the Plan;

12. issue injunctions, enter and implement other orders, or take such other actions as may be necessary or appropriate to restrain interference with Consummation or enforcement of the Plan;

13. enter and implement such orders as are necessary and appropriate if the Confirmation Order is for any reason modified, stayed, reversed, revoked, or vacated;

14. determine any other matters that may arise in connection with or relate to the Plan, the Plan Supplement, the Disclosure Statement, the Confirmation Order, or any contract, instrument, release, indenture, or other agreement or document created in connection with the Plan or the Disclosure Statement;

15. consider any modifications of the Plan in accordance with section 1127 of the Bankruptcy Code, to cure any defect or omission, or to reconcile any inconsistency in any Bankruptcy Court order, including the Confirmation Order;

16. hear and determine disputes arising in connection with the interpretation, implementation, or enforcement of the Plan or the Confirmation Order, including disputes arising under agreements, documents, or instruments executed in connection with the Plan;

17. adjudicate, decide, or resolve any and all matters related to section 1141 of the Bankruptcy Code;

18. hear and determine matters concerning state, local, and federal taxes in accordance with sections 346, 505, and 1146 of the Bankruptcy Code;

19. resolve any cases, controversies, suits, disputes, or Causes of Action with respect to the releases, injunctions, exculpations, and other provisions contained in Article IX hereof and enter such orders as may be necessary or appropriate to implement such releases, injunctions, and other provisions;

20. hear and determine all disputes involving the existence, nature, scope, or enforcement of any exculpations, discharges, injunctions, and releases granted in the Plan, including under Article IX hereof;

21. enter and enforce any order for the sale of property pursuant to sections 363, 1123, or 1146(a) of the Bankruptcy Code;

22. to recover all assets of the Debtors and property of the Debtors' Estates, wherever located;

23. enter an order concluding or closing the Chapter 11 Cases;

24. enforce all orders previously entered by the Bankruptcy Court;

25. hear any other matter not inconsistent with the Bankruptcy Code. As of the Effective Date, notwithstanding anything in this Article X to the contrary, the Organizational Documents and any documents related thereto shall be governed by the jurisdictional provisions therein and the Bankruptcy Court shall not retain jurisdiction with respect thereto.

ARTICLE XI.
MODIFICATION, REVOCATION, OR WITHDRAWAL OF THE PLAN

A. Modification and Amendment

This Plan may be amended, modified, or supplemented by the Debtors, subject to the consent rights set forth in the Restructuring Support Agreement, in the manner provided for by section 1127 of the Bankruptcy Code or as otherwise permitted by Law, without additional disclosure pursuant to section 1125 of the Bankruptcy Code. In addition, after the Confirmation Date, subject to the consent rights set forth in the Restructuring Support Agreement, the Debtors may remedy any defect or omission or reconcile any inconsistencies in this Plan or the Confirmation Order with respect to such matters as may be necessary to carry out the purposes of effects of this Plan, and any Holder of a Claim or Interest that has accepted this Plan shall be deemed to have accepted this Plan as amended, modified, or supplemented. Notwithstanding the foregoing, no amendment, modification, or supplement to the Plan, the Confirmation Order, or any Plan Supplement document that materially and adversely affects the rights, claims, liens, priorities, protections, releases, exculpations, remedies, obligations, or treatment of the Plan Sponsor, the Prepetition Facility Secured Parties, or the Postpetition Facility Secured Parties shall be effective without the prior written consent of the affected party.

B. **Effect of Confirmation on Modifications**

Entry of the Confirmation Order shall mean that all modifications or amendments to the Plan since the solicitation thereof are approved pursuant to section 1127(a) of the Bankruptcy Code and do not require additional disclosure or re-solicitation under Bankruptcy Rule 3019.

C. **Revocation or Withdrawal of Plan**

The Debtors reserve the right to revoke or withdraw this Plan prior to the Effective Date as to any or all of the Debtors. If, with respect to a Debtor, this Plan has been revoked or withdrawn prior to the Effective Date, or if confirmation or the occurrence of the Effective Date as to such Debtor does not occur on the Effective Date, then, with respect to such Debtor (1) this Plan shall be null and void in all respects; (2) any settlement or compromise embodied in this Plan (including the fixing or limiting to an amount any Claim or Interest or Class of Claims or Interests), assumption or rejection of executory contracts or unexpired leases affected by this Plan, and any document or agreement executed pursuant to this Plan shall be deemed null and void; and (3) nothing contained in this Plan shall (a) constitute a waiver or release of any Claim by or against, or any Interest in, such Debtor or any other Person, (b) prejudice in any manner the rights of such Debtor or any other Person, or (c) constitute an admission of any sort by any Debtor or any other Person. Nothing in this Article shall affect, limit, impair, waive, or release any rights, claims, liens, priorities, protections, remedies, or obligations of the Prepetition Facility Secured Parties or Postpetition Facility Secured Parties under the Financing Orders, Prepetition Facility Documents, Postpetition Facility Documents, or applicable law.

ARTICLE XII.
MISCELLANEOUS PROVISIONS

A. **Immediate Binding Effect**

Subject to Bankruptcy Rules 3020(e), 6004(h), and 7062, upon the occurrence of the Effective Date, the terms of this Plan shall be immediately effective and enforceable and deemed binding upon and inure to the benefit of the Debtors or Reorganized Debtors, as applicable, the Holders of Claims and Interests, the Released Parties, and each of their respective successors and assigns. Any action to be taken on the Effective Date may be taken on or as soon as reasonably practicable thereafter.

B. **Plan Supplement**

All exhibits and documents included in the Plan Supplement are incorporated into and are a part of the Plan as if set forth in full in the Plan. Copies of such exhibits and documents shall be made available upon written request to the Debtors' counsel or the Reorganized Debtors' counsel (as applicable) at the address below or by downloading such exhibits and documents free of charge from the Claims and Balloting Agent's website. All documents in the Plan Supplement are considered an integral part of the Plan and shall be deemed approved by the Bankruptcy Court pursuant to the Confirmation Order.

All exhibits and documents included in the Plan Supplement are subject to the applicable consent rights under the Restructuring Support Agreement. The Debtors shall also have the right to alter, amend, modify, or supplement the documents contained in the Plan Supplement prior to the Effective Date, subject to the applicable consent rights under the Restructuring Support Agreement.

C. Payment of Statutory Fees.

All fees payable pursuant to section 1930(a) of the Judicial Code, as determined by the Bankruptcy Court at a hearing pursuant to section 1128 of the Bankruptcy Code, shall be paid by each of the Reorganized Debtors (or the Disbursing Agent on behalf of each of the Reorganized Debtors) for each quarter (including any fraction thereof) until the earlier of entry of a final decree closing such Chapter 11 Cases or an order of dismissal or conversion, whichever comes first.

D. Statutory Committee and Cessation of Fee and Expense Payment.

On the Effective Date, any statutory committee appointed in the Chapter 11 Cases shall dissolve and members thereof shall be released and discharged from all rights and duties from or related to the Chapter 11 Cases. The Reorganized Debtors shall no longer be responsible for paying any fees or expenses incurred by the members of or advisors to any statutory committees after the Effective Date.

E. Substantial Consummation

On the Effective Date, this Plan shall be deemed to be substantially consummated (within the meaning set forth in section 1101 of the Bankruptcy Code) pursuant to section 1127(b) of the Bankruptcy Code.

F. Reservation of Rights

The Plan shall have no force or effect unless and until the Bankruptcy Court enters the Confirmation Order. None of the Filing of the Plan, any statement or provision contained in the Plan, or the taking of any action by the Debtors with respect to the Plan, the Disclosure Statement, or the Plan Supplement shall be or shall be deemed to be an admission or waiver of any rights of the Debtors with respect to the Holders of Claims or Interests prior to the Effective Date.

G. Successors and Assigns

The rights, benefits, and obligations of any Entity named or referred to in the Plan shall be binding on, and shall inure to the benefit of any heir, executor, administrator, successor or assign, beneficiaries or guardian, if any, of each Entity.

H. Determination of Tax Liabilities

As of the Effective Date, the Reorganized Debtors (to the extent not the responsibility of the Purchasers) will be responsible for preparing and filing any tax forms or returns on behalf of the Debtors' Estates; *provided*, that the Reorganized Debtors shall not be responsible for preparing or filing any tax forms for Holders of Interests in the Debtors, but shall provide such Holders with any information reasonably required to prepare such forms. The Debtors and the Reorganized Debtors, shall have the right to request an expedited determination of any tax liability pursuant to section 505 of the Bankruptcy Code, including on any unpaid liability of the Debtors' or Reorganized Debtors' Estates for any tax incurred during the administration of these Chapter 11 Cases.

I. <u>Notices</u>

In order for all notices, requests, and demands to or upon the Debtors or Reorganized Debtors, as applicable, to be effective such notices, requests and demands shall be in writing (including by electronic mail) and, unless otherwise expressly provided herein, shall be deemed to have been duly given or made when actually delivered or, in the case of notice by email, when received, and served on or delivered to the following parties:

Debtors
Alea Holdings US Company **Alea Group Holdings (Bermuda) Ltd.** **FIN Alea LLC** 211 E. 7th Street, Suite 620, Austin, TX 78701 Attn: Andrew Diaz-Matos Email: andrewdiazmatos@catalinare.com
Counsel to the Debtors
SIDLEY AUSTIN LLP Duston McFaul (TX Bar No. 24003309) 1000 Louisiana Street, Suite 5900 Houston, Texas 77002 Telephone: (713) 495-4500 Facsimile: (713) 495-7799 Email: dmcfaul@sidley.com *and* Steve Hessler (*pro hac vice* pending) Ameneh Bordi (*pro hac vice* pending) Jonathan E. Mitnick (*pro hac vice* pending) 787 Seventh Avenue New York, New York 10019 Telephone: (212) 839-5300 Facsimile: (212) 839-5599 Email: shessler@sidley.com abordi@sidley.com jemitnick@sidley.com

After the Effective Date, Persons or Entities that wish to continue to receive documents pursuant to Bankruptcy Rule 2002 must File a renewed request to receive documents pursuant to Bankruptcy Rule 2002. After the Effective Date, the Reorganized Debtors is authorized to limit the list of Entities receiving documents pursuant to Bankruptcy Rule 2002 to those Entities that Filed such renewed requests.

J. Term of Injunctions or Stays

Except as otherwise provided in this Plan, to the maximum extent permitted by applicable Law and subject to the Bankruptcy Court's post-confirmation jurisdiction to modify the injunctions and stays under this Plan (i) all injunctions with respect to or stays against an action against property of the Debtors or the Debtors' Estates arising under or entered during the Chapter 11 Cases under sections 105 or 362 of the Bankruptcy Code, and in existence on the date the Confirmation Order is entered, shall remain in full force and effect until such property is no longer property of the Debtors or the Debtors' Estates; and (ii) all other injunctions and stays arising under or entered during the Chapter 11 Cases under sections 105 or 362 of the Bankruptcy Code shall remain in full force and effect until the earliest of (a) the date that the Chapter 11 Cases are closed pursuant to a Final Order of the Bankruptcy Court, or (b) the date that the Chapter 11 Cases are dismissed pursuant to a Final Order of the Bankruptcy Court. All injunctions or stays contained in the Plan or the Confirmation Order shall remain in full force and effect indefinitely.

K. Entire Agreement

Except as otherwise indicated, and to the extent not inconsistent with the Restructuring Support Agreement, the Plan (including, for the avoidance of doubt, the documents and instruments in the Plan Supplement) supersedes all previous and contemporaneous negotiations, promises, covenants, agreements, understandings, and representations on such subjects, all of which have become merged and integrated into the Plan.

L. Governing Law

Unless a rule of Law or procedure is supplied by federal Law (including the Bankruptcy Code and Bankruptcy Rules) or unless otherwise specifically stated, the Laws of the State of Texas, without giving effect to the principles of conflict of laws, shall govern the rights, obligations, construction, and implementation of the Plan, any agreements, documents, instruments, or contracts executed or entered into in connection with the Plan (except as otherwise set forth in those agreements, in which case the governing Law of such agreement shall control), and corporate governance matters.

Dated: July [●], 2026

By: Peter Kravitz
Chief Restructuring Officer